

IRM PROCEDURAL UPDATE

DATE: 01/02/2026

NUMBER: ts-03-0126-0018

SUBJECT: Statute Return Processing

AFFECTED IRM(s)/SUBSECTION(s): 3.11.217

CHANGE(s):

IRM 3.12.217.23.1(3) b) and (3) c) - Removed instructions to bypass AM statute clearance. Accounts Management agreed to allow the Statute Bypass Memo to sunset on December 31, 2025.

(3) Correction Procedures:

- a. Correct coding errors, transcription errors, and misplaced entries.
- b. Do not send the returns in the following table to Statute Control for clearance. Instead, do the following:

If	Then
<ul style="list-style-type: none">▪ Return is prepared by Compliance (e.g., IRC 6020(b)),▪ Return is secured by Examination/Collections, including TEGE or TEGE Employee Plan (EP) Exam,▪ Return has a TC 59X (Transaction Code),▪ Return has "ICS" (Integrated Collection System) notated on the face of the return,▪ Return is a Substitute for Return prepared by Examination ("SFR" in the margin) with Form 13133, Expedite Processing Cycle, attached,▪ Return has a stamp showing a previous clearance by Statute Control within the last 90 days,	Enter "W" in Field 01CCC and on the return and continue processing.

- c. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

If	Then
Field 01RCD is blank,	<ol style="list-style-type: none">1. Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present.2. See IRM 3.12.217.3.6(4), Field

	01RCD - Received Date, to determine the Received Date.
CCC "W" entered incorrectly, The return has a stamp that shows a previous clearance by Statute Control within the last 90 days,	Delete CCC "W" from Field 01CCC. Enter CCC "W" in Field 01CCC and on the return. Note: Do not send the return to Statute Control.
The return is not stamped by Statute Control within the last 90 days,	<ol style="list-style-type: none"> 1. SSPND with Action Code "310". 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, to route to Statute Control.