

IRM PROCEDURAL UPDATE

DATE: 01/07/2026

NUMBER: ts-03-0126-0046

SUBJECT: Statute Return Processing

AFFECTED IRM(s)/SUBSECTION(s): 3.21.110

CHANGE(s):

IRM 3.21.110.16.4(3) - Removed the Statute Returns clearing exception process for BMF.

(3) If any of the conditions listed below are present, **don't** route to Statute Control Unit for clearance. Instead, edit CCC "W", and continue processing.

- Compliance IRC 6020(b) returns.
- Secured by Examination/Collections, including TEGE or TEGE Employee Plan (EP) Exam.
- Returns with Transaction Code "TC 59X" or "ICS" (Integrated Collections System) notated on the face of the return.
- Returns showing "substitute returns prepared by Examination (SFR)" in top margin of the return.
- Returns with a stamp indicating a previous clearance by Statute Control within the last 90 days.

IRM 3.21.110.16.4(4) - Updated the title of the CP Notices and Letters to match SNIP.

(4) If a return has any of the following computer paragraphs (CPs) or letters attached, **do not** route to Statute Control Unit for clearance. Edit CCC "W" if the return needs processing. See IRM 3.21.110.15, Routing Guide for Attachments, for more information.

- CP 259, Business Master File Generated First Taxpayer Delinquency Investigation (TDI) Notice
- CP 959, Business Master File Generated First Taxpayer Delinquency Investigation (TDI) Notice (Spanish version)
- CP 518, Final Notice - Return Delinquency
- Letter 112C, Payment/Overpayment/Credit Applied; No Record of Return Filed
- Letter 282C, Return Not Received: Copy Requested/Received
- Letter 2255C, Delinquent Return (Forms 720, 1041, 1065, 1120)
- Letter 2284C, Delinquent Return (Form 940, 941, 943, 944)

Revised the Internal Revenue Manual (IRM), where necessary, for the following types of editorial changes: Plain language and editorial updates to improve readability.