

## IRM PROCEDURAL UPDATE

**DATE: 01/26/2026**

**NUMBER: ts-03-0126-0145**

**SUBJECT: Start-Up Changes**

**AFFECTED IRM(s)/SUBSECTION(s): 3.11.23**

**CHANGE(s):**

**IRM 3.11.23.2.10(3) - Removed the Statute Returns clearing exception process for BMF per guidance that allowed the Statute Bypass Memo to sunset on December 31, 2025 and changed CCC to Computer Condition Code for clarity.**

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

- Dummy returns prepared by Centralized Specialty Tax Operation (CSTO).
- Compliance IRC 6020(b) returns.
- Secured by Examination/Collections, Secured by TE/GE, Secured by TE/GE EP Exam.
- Returns with "TC 59X" or "ICS" notated on the face of the return.
- Returns showing "substitute for 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 3.11.23.2.10(4) - Updated the title of the CP Notices and Letters to match SNIP for consistency.**

(4) If a return has any of the following computer paragraphs (CPs) or letters attached, **do not** route to Statute Control for clearance. Edit CCC "W" if the return needs processing. See IRM 3.11.23.7, 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)

**IRM 3.11.23.16.2(1) - Added the expiration information for oil spill liability tax that expired December 31, 2025.**

(1) Form 6627, Environmental Taxes, is used to figure the environmental tax on petroleum and imported petroleum products, chemicals (other than ozone-depleting chemicals (ODCs)), imported chemical substances, ODCs, imported products that used ODCs as materials in the manufacture or production of the product, and the floor stocks tax on ODCs. The hazardous substance superfund financing rate (the IRS Numbers 53 (domestic) and 16 (imported) was reinstated with the Inflation Reduction Act (IRA22). The oil spill liability tax (the IRS Numbers 18 and 21) is expired as of December 31, 2025. It was reinstated effective January 1, 2020, after expiring December 31, 2018.

**IRM 3.11.23.16.2.2(1) - Added the expiration information for oil spill liability tax that expired December 31, 2025.**

(1) The oil spill liability tax (the IRS Numbers 18 and 21) is expired as of December 31, 2025. It was reinstated effective January 1, 2020, after expiring December 31, 2018. Taxpayers who claim an amount on Form 720, Part I for the IRS Number(s) 18 and 21 must complete Form 6627, Environmental Taxes.