IRM PROCEDURAL UPDATE

DATE: 02/19/2026

NUMBER: ts-03-0226-0247

SUBJECT: Start up

AFFECTED IRM(s)/SUBSECTION(s): 3.11.213

CHANGE(s):

IRM 3.11.213.13(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 Section 6020(b) returns

- .Secured by Examination/Collections including TE/GE or TE/GE Employee Plan (EP) Exam.

- Returns with TC 59X or ICS notated on the face of the return

- Returns that are 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 ninety (90) days.

IRM 3.11.213.13(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.

- 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

IRM 3.11.213.12.2(1) (c) - Changed CCC to Computer Condition Code for clarity.

(1) These returns are identified by the notations: "TC 59X" or "ICS".

    a. **Do not** edit Computer Condition Code (CCC) "G" on these returns.

    b. Use approved Correspondence Action Sheet to correspond for conditions that cannot be processed (e.g., missing signatures, missing schedules, etc.).

        Exception: A taxpayer's signature on a notice with a jurat is acceptable.

    c. Edit CCC "W" if the Received Date is more than 2 years and 9 months after the Return Due Date. **Do not** send the return to Statute Control. See IRM 3.11.213.13, Statute Returns.

Reminder: If there is an indication a penalty or penalties should be suppressed, edit the appropriate CCC. Please refer to IRM 3.11.213.16 for more information.