

## IRM PROCEDURAL UPDATE

**DATE: 02/19/2026**

**NUMBER: ts-03-0226-0248**

**SUBJECT: Start up**

**AFFECTED IRM(s)/SUBSECTION(s): 3.11.15**

**CHANGE(s):**

**IRM 3.11.15.5.1(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, secured by Tax Exempt Government Entities (TEGE), Secured by 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 3.11.15.5.1(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 are attached, **do not** route to Statute Control Unit for clearance. Edit CCC "W" if the return needs processing. See Exhibit 3.11.15-2, 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 (Forms 940, 941,, 943, 944)

**IRM 3.11.15.5.4.2(1) (a) - Changed CCC to Computer Condition Code for clarity.**

(1) These returns are identified by the notations: "TC 59X" or "ICS". See Figure 3.11.15-6

- Do Not** edit Computer Condition Code (CCC) "G" on these returns.
- Use approved Correspondence Action Sheet to correspond for conditions that are unprocessable (e.g., missing signatures, missing schedules, etc.).
- Edit CCC "W" if the IRS Received Date is more than two years and nine months after the Return Due Date. **Do Not** send the return to Statute Control. See IRM 3.11.15.5.1, Statute Returns.
- Number of partners, Line I, must be 2 through 999,999.**

If	Then
Number of partners is <b>blank</b> ,	See IRM 3.11.15.17, Line I - Number of Schedules K-1 (or Number of Partners).
Number of partners is <b>greater than 100</b> ,	Edit CCC "6".

**DRAFT**

Form <b>1065</b> Department of the Treasury Internal Revenue Service	<b>U.S. Return of Partnership Income</b> For calendar year 2025, or tax year beginning _____, 2025, ending _____, 20____. Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold; text-align: center;">2025</div>
A Principal business activity <b>Music Store</b>	Name of partnership <b>Finch and Warbler Musical Instruments</b>	D Employer identification number <b>00-6548647</b>
B Principal product or service <b>Instruments</b>	Number and street <b>3214 S 2nd Avenue</b>	E Date business started <b>June 7, 2008</b>
C Business code number <b>451140</b>	City or town <b>Miami</b>	State or province <b>FL</b>
ZIP or foreign postal code <b>33152</b>		F Total assets (see instructions) <b>\$ 67,264</b>
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify): _____		

TC 599

Figure 3.11.15-6 Collection Secured Return (TC59X)

**IRM 3.11.15.41 - Updated line numbers for Form 8283. Added quotation marks and the word other editorial changes to the bullet list.**

(1) Form 8283, Noncash Charitable Contributions is valid for transcription for Tax Periods ending 202501 and later when data is present on any of the following lines.

**Note:** See IRM 3.11.15.2.2(1), Sequence of Return - Form 1065, for the sequence order of Form 8283.

Line	Line Description
Part I, Line 2	Information on Donated Property Type Check boxes
Part I, Line 3A(c)	Donated Property Appraised Fair Market Value
Part I, Line 3A(d)	Donated Property Date Acquired by Donor
Part I, Line 3A(f)	Donated Property Donor's Cost or Adjusted Basis
Part IV	Appraiser Signature Indicator
Part IV	Appraiser Identifying Number
Part V	Qualified Organization Property Received Date
Part V	Charitable Organization Employer Identification Number
Part V	Charitable Organization Authorized Signature Indicator
Part V, Lower right corner pg. 2	Multiple Form 8283 Attached

(2) Form 8283, Noncash Charitable Contributions is required to be attached to the return if a deduction over # [REDACTED] # is claimed on Line 13b, Schedule K. Correspond if Form 8283 is not attached. Edit Action Code 211 when corresponding.

(3) If more than one Form 8283 is attached, edit a 1 on page 2, of Form 8283, Part V, lower right corner.

(4) Edit Audit Code "C" if Form 8283 is attached and any of the following conditions are present:

- Box 2b is checked or
- Box 2b(1) is checked or
- Line 3, Column (h) has an entry

**Exhibit 3.11.15-3 - Corrected due date for Nov. 2026.**

Due Dates - Form 1065

<b>Tax Period Ending</b>	<b>Return Due Date (Weekends and holidays considered)</b>	<b># [REDACTED]</b>	<b>Extended Due Date - 6 months (Weekends and holidays considered)</b>
Oct. 2025	01-15-2026	# [REDACTED] #	07-15-2026
Nov. 2025	02-17-2026	# [REDACTED] #	08-17-2026
Dec. 2025	03-16-2026	# [REDACTED] #	09-15-2026
Jan. 2026	04-15-2026	# [REDACTED] #	10-15-2026
Feb. 2026	05-15-2026	# [REDACTED] #	11-16-2026
Mar. 2026	06-15-2026	# [REDACTED] #	12-15-2026
Apr. 2026	07-15-2026	# [REDACTED] #	01-15-2027
May 2026	08-17-2026	# [REDACTED] #	02-16-2027
Jun. 2026	09-15-2026	# [REDACTED] #	03-15-2027
Jul. 2026	10-15-2026	# [REDACTED] #	04-15-2027
Aug. 2026	11-16-2026	# [REDACTED] #	05-17-2027
Sep. 2026	12-15-2026	# [REDACTED] #	06-15-2027
Oct. 2026	01-15-2027	# [REDACTED] #	07-15-2027
Nov. 2026	02-15-2027	# [REDACTED] #	08-16-2027
Dec. 2026	03-15-2027	# [REDACTED] #	09-15-2027

Any line marked with a # is for Official Use Only