

**IRM PROCEDURAL UPDATE**

**DATE: 02/23/2026**

**NUMBER: ts-03-0226-0255**

**SUBJECT: Statute Clearance Process**

**AFFECTED IRM(s)/SUBSECTION(s): 3.12.213**

**CHANGE(s):**

**IRM 3.12.213.9.1(3) b and (3) c note - Removed Statute return clearing process.**

**(3) Correction Procedures:**

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

Statute Control

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

Error Code 001 Correction Procedures

<b>If</b>	<b>Then</b>
Field 01RCD is blank	<ol style="list-style-type: none"> <li>1. Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present.</li> <li>2. See IRM 3.12.213.5.4, IRS Received Dates to determine the Received Date.</li> </ol>
CCC "W" was entered incorrectly,	Delete CCC "W" from Field 01CCC.
The return has a stamp that indicates a previous clearance by Statute Control within the last 90 days,	Enter CCC "W" in Field 01CCC and on the return. <b>Note:</b> 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"> <li>1. Suspend (SSPND) with Action Code 310.</li> <li>2. Prepare Form 4227, Intra-SC Reject or Routing Slip, to route to Statute Control.</li> </ol>