

IRM PROCEDURAL UPDATE

DATE: 02/01/2024

NUMBER: wi-03-0224-0185

SUBJECT: Branch Name Change, Statute Exception Update

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

CHANGE(s):

IRM 3.11.23.1(5) - Updated Branch name from Paper Processing Branch to Return Processing Branch.

(5) **Program Owner:** Return Processing Branch, Business Master File (BMF) Section

IRM 3.11.23.2.2(2) - Updated Branch name from Paper Processing Branch to Return Processing Branch.

(2) Ogden, Kansas City, and Return Processing Branch, BMF Code and Edit and Error Resolution System (ERS) identified and developed topics for BMF Consistency.

IRM 3.11.23.2.10(3) - Updated Statute exception process for BMF per MOU signed by Submission Processing and Accounts Management.

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

- Dummy returns prepared by Centralized Excise Operation (CEO)
- 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 that are substitute for returns (SFR) 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
- Return is a 2020 and prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2020 and prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90-calendar day statute stamp has expired.