

IRM PROCEDURAL UPDATE

DATE: 02/01/2024

NUMBER: wi-03-0224-0186

SUBJECT: Updated Statute Clearing Exception From 2019 to 2020

AFFECTED IRM(s)/SUBSECTION(s): 3.12.15.19.1

CHANGE(s):

IRM 3.12.15.19.1(3) b) - Updated Statute clearing exception from 2019 to 2020.

IRM 3.12.15.19.1(3) c) - Updated Statute clearing exception from 2019 to 2020.

(3) Correction Procedures:

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

Statute Control

If	Then
<ul style="list-style-type: none">○ Return is prepared by Compliance (e.g., IRC 6020(b)),○ Return is secured by Examination/Collections, including TE/GR or TEGE Employee Plan (EP) Exam,○ Return has a Transaction Code (TC) 59X,○ Return has "ICS" (Integrated Collection System) notated on the face of the return,○ Return is a Substitute for Return prepared by Examination ("SFR" in the margin) with Form 13133, Expedite Processing Cycle, attached,○ Return has 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	Enter "W" in Field 01CCC and on the return and continue processing.

AM to be cleared again if the 90-calendar day statute stamp has expired.	
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- c. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

Error Code 001 Correction Procedures

If	Then
Field 01RCD is blank,	<ol style="list-style-type: none"> 1. Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present. 2. See IRM 3.12.15.4.6 to determine the Received Date.
CCC "W" entered incorrectly,	Delete CCC "W" from Field 01CCC.
The return has a stamp that shows a previous clearance by Statute Control within the last 90 days,	Enter CCC "W" in Field 01CCC and on the return. Note: Do not send the return to Statute Control.
The return Received Date is two years and nine months or more after the Return Due Date and the return is stamped, "No Statute Issue, ""Statute N/A," or a similar statement indicating there is no statute issue.	Enter CCC "W" in Field 01CCC and on the return. Note: 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"> 1. Suspend (SSPND) with Action Code 310. 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, to route to Statute Control. <p>Exception: Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures for BMF 2020 and prior year original delinquent returns 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.</p>