

## IRM PROCEDURAL UPDATE

**DATE: 02/01/2024**

**NUMBER: wi-03-0224-0187**

**SUBJECT: Updated Statute Clearing Exception From 2019 to 2020**

**AFFECTED IRM(s)/SUBSECTION(s): 3.12.38.2.7.1**

**CHANGE(s):**

**IRM 3.12.38.2.7.1(3) - Updated Statute clearing exception from 2019 to 2020.**

(3) Potential statute expiration cases will be hand-carried to the Statutes Unit.

**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.

- a. For reject register documents, prepare Form 3210.
- b. For ERS documents, use Form 8161 for routing control.
- c. The Statute Stamp is good for 90 days from the date stamped.
- d. If the case has been in the inventory for longer than 90 days, hand-carry/re-clear the case through the Statutes Unit.
- e. Rejects will keep control of these cases until they are returned from Statutes.
- f. Form 4227 will indicate either that the return should be processed or voided to Statutes.

**Exception:** Do not route the following returns to Statutes:

- Coded CCC W
- TC 599 edited in upper left margin
- 6020(b) returns
- SFR returns