

IRM PROCEDURAL UPDATE

DATE: 02/02/2024

NUMBER: wi-03-0224-0194

SUBJECT: Updated Statute Clearing Exception From 2019 to 2020

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

CHANGE(s):

IRM 3.11.15.5.1(3) - Updated Statute clearing exception from 2019 to 2020.

(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.
- Return is a 2020 or 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.

Exhibit 3.11.15-3 - Corrected dates in the Exhibit.

Due Dates - Form 1065 and Form 1065-B

Tax Period Ending	Return Due Date (Weekends and holidays considered)	# [REDACTED] #	Extended Due Date - 6 months (Weekends and holidays considered)
Oct. 2023	01-16-2024	# [REDACTED] #	07-15-2024
Nov. 2023	02-15-2024	# [REDACTED] #	08-15-2024
Dec. 2023	03-15-2024	# [REDACTED] #	09-16-2024
Jan. 2024	04-15-2024	# [REDACTED] #	10-15-2024
Feb. 2024	05-15-2024	# [REDACTED] #	11-15-2024

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Mar. 2024	06-17-2024	#		#	12-16-2024
Apr. 2024	07-15-2024	#		#	01-15-2025
May 2024	08-15-2024	#		#	02-18-2025
Jun. 2024	09-16-2024	#		#	03-17-2025
Jul. 2024	10-15-2024	#		#	04-15-2025
Aug. 2024	11-15-2024	#		#	05-15-2025
Sep. 2024	12-16-2024	#		#	06-16-2025
Oct. 2024	01-15-2025	#		#	07-15-2025
Nov. 2024	02-18-2025	#		#	08-15-2025
Dec. 2024	03-17-2025	#		#	09-15-2025

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