

IRM PROCEDURAL UPDATE

DATE: 02/02/2024

NUMBER: wi-03-0224-0197

SUBJECT: Statute Exception Update

AFFECTED IRM(s)/SUBSECTION(s): 3.21.110.15.4

CHANGE(s):

IRM 3.21.110.15.4(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, including TEGE or 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 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.