

## IRM PROCEDURAL UPDATE

**DATE:** 02/05/2024

**NUMBER:** wi-03-0224-0205

**SUBJECT:** Statute Clearing Exception

**AFFECTED IRM(s)/SUBSECTION(s):** 3.11.25.2.7

**CHANGE(s):**

**IRM 3.11.25.2.7(1) *Exception* - Updated Statute exception process for BMF per MOU signed by Submission Processing and Accounts Management.**

(1) Any prior year return (amended or delinquent original) received more than 2 years 9 months from the due date route to the Statute Unit for clearance.

**Exception:** 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.