

## **IRM PROCEDURAL UPDATE**

**DATE: 02/06/2024**

**NUMBER: wi-03-0224-0226**

**SUBJECT: Branch Name Change; Digital Signature Extended Date; Statute Clearing Exception Clarifications**

**AFFECTED IRM(s)/SUBSECTION(s): 3.12.16**

**CHANGE(s):**

**IRM 3.12.16.1(5) - Changed Paper Processing Branch to Return Processing Branch (RPB).**

(5) **Program Owner:** Return Processing Branch (RPB), Business Master File (BMF) Section

**IRM 3.12.16.1.3(1) - Changed Paper Processing Branch to Return Processing Branch (RPB).**

(1) Submission Processing, Return Processing Branch (RPB), BMF Code and Edit (C&E) and Error Resolution System (ERS) Section follows the content in this IRM. The BMF ERS analyst make changes as needed and revise content once a year effective January 1st of each calendar year.

**IRM 3.12.16.2.21(1) - Updated digital signature extension date per previously issued IPU 23U1099.**

(1) If one of the following returns are mailed between August 28, 2020, and October 31, 2025, accept a digital signature.

- Form 1120-FSC
- Form 1120-ND
- Form 1120-SF

#### **IRM 3.12.16.4.7(7) - Updated Statute clearing exception from 2019 to 2020.**

(7) Statute control returns must be routed to the Statute Control Group daily, or more often, if needed.

**Exception:** Do **not** route to the Statute Control Group for clearance, enter CCC "W" and continue processing if any of the following conditions are present:

- Compliance IRC 6020(b) returns.
- Returns secured by Examination/Collections.
- Returns with Transaction Code (TC) 59X or Integrated Collection System (ICS) notated on the face of the return.
- Returns that are substitute returns prepared by Examination (e.g., Substitute For Return (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 or 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.

#### **IRM 3.12.16.4.7(9) - Updated Statute clearing exception from 2019 to 2020.**

(9) If no indication, reject the record, attach Form 4227 or other proper routing slip to return and route to Statute Control Group.

**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 or prior year original delinquent returns to bypass AM statute clearance and be processed. In addition, any 2020 or 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 3.12.16-5 - Added Return Processing Branch (RPB).**

The table lists commonly used acronyms, abbreviations and their definitions. An acronym is a new word made from the first letters of a phrase. An abbreviation is a shortened form of a word or phrase.

## Acronyms and Abbreviations

Acronyms and Abbreviations	Definition
AC	Action Code
ADP	Automated Data Processing (formerly Automatic Data Processing)
AFD	Alpha Field Designator
AM	Accounts Management
APO	Army Post Office
ATRA	American Taxpayer Relief Act
BMF	Business Master File
c/o	care of
C&E	Code and Edit
CADE	Customer Account Data Engine
CAS	Correspondence Action Sheet
CC	Command Code
cc	Closing Code
CCC	Computer Condition Code
CDP	Collection Due Process
CFOL	Corporate Files Online
CFR	Code of Federal Regulations
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
CP	Computer Paragraph
CRN	Credit Reference Number
CRD	Correspondence Received Date
CTDWA	Control-D WebAccess
DLN	Document Locator Number
Doc	Document
DPO	Diplomatic Post Office
ECC-MTB	Enterprise Computing Center-Martinsburg
EEFax	Enterprise Electronic Fax
e.g.	for example
EIN	Employer Identification Number
EO	Exempt Organization
EQSP	Embedded Quality Submission Processing
ERS	Error Resolution System
etc.	et cetera
Exam	Examination
Fax	Facsimile
FCC	Foreign Country Code
FedEx	Federal Express Corporation
FIRPTA	Foreign Investment in Real Property Tax Act
FPO	Fleet Post Office
FRP	Frivolous Return Program
HIRE	Hiring Incentives to Restore Employment

http	Hypertext Transfer Protocol
IAT	Integrated Automation Technologies (Replaced IDRS Decision Assisting Program (IDAP))
ICS	Integrated Collection System
ID	Identification or Identity
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
IRP	Information Return Processing
ISRP	Integrated Submission and Remittance Processing <b>Note:</b> Integrated Submission and Remittance Processing (ISRP) replaced the previous Distributed Input System (DIS) and Residual Remittance Processing System (RRPS).
IMF	Individual Master File
IPU	IRM Procedural Update
IRC	Internal Revenue Code
IRS	Internal Revenue Service
IT	Information Technology
KCSPC	Kansas City Submission Processing Center or Kansas City Submission Processing Campus
LB&I	Large Business and International
MCC	Martinsburg Computing Center
MeF	Modernized Electronic Filing
MSC	Missing Schedule Code
MFT	Master File Tax
Mod E-File	Modernized Electronic Filing
N/A	Not Applicable
NAICS	North American Industry Classification System
NSA	National Standard Application
OAR	Operations Assistance Request
OBRA	Omnibus Budget Reconciliation Act
OC	Other Country
OID	Original Issue Discount
OMB	Office of Management and Budget
OSPC	Ogden Submission Processing Center or Ogden Submission Processing Campus
P&A	Planning and Analysis
PBA	Principal Business Activity
PCD	Program Completion Date
P.L.	Public Law
PTIN	Preparer Tax Identification Number
R&C	Receipt and Control
Rev. Proc.	Revenue Procedure
RICS	Return Integrity and Compliance Services
RO	Revenue officer
RPB	Return Processing Branch
RRA98	Restructuring and Reform Act of 1998

SB/SE	Small Business/Self-Employed
SCAMPS	Service Center Automated Mail Processing System
SCCF	Service Center Control File
SCRS	Service Center Replacement System
SERP	Servicewide Electronic Research Program
SFR	Substitute for Return
SLA	Service Level Agreement
SME	Subject Matter Expert
SOI	Statistics of Income
SP	Submission Processing
SPDC	Submission Processing Design Center
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TCJA	Tax Cuts and Jobs Act of 2017
TE	Tax Examiner
TEGE	Tax Exempt and Government Entities
TETR	Telephone Excise Tax Refund
TIN	Taxpayer Identification Number
TPNC	Taxpayer Notice Code
TRPRT	Tax Return Print
U.S.	United States
UCC	Uniform Commercial Code
URL	Unidentified Remittance File
USC	United States Code
USPS	United States Postal Service
W&I	Wage and Investment
YYYYMMDD	Year Year Year Year Month Month Day Day
ZIP	Zone Improvement Plan

**Note:** The above list is not all-inclusive.