

IRM PROCEDURAL UPDATE

DATE: 02/21/2025

NUMBER: ts-03-0225-0253

SUBJECT: Updated Statute Control and Other Changes

AFFECTED IRM(s)/SUBSECTION(s): 3.12.220

CHANGE(s):

IRM 3.12.220.2.5.1(2) - Updated link.

(2) The SLAs are located at
<https://irs.gov.sharepoint.com/sites/TAS/SitePages/SLA.aspx>.

IRM 3.12.220.7.1(3)b - Updated Statute Returns from 2020 to 2021 or prior information per latest guidance.

(3) Correction Procedures:

- a. Correct all misplaced entries, coding and transcription errors.
- b. Do not send the returns listed in the following table to Statute Control for clearance. Instead, do the following:

Statute Control

If:	Then:
- Return is prepared by Compliance (e.g., IRC 6020(b)), - Return is secured by Examination/Collections, including TE/GE or TE/GE Employee Plan (EP) Exam, - Return has a Transaction Code (TC) 59X, - Return has "ICS" (Integrated Collection System) notated on the face of the return, - Return is a Substitute for Return prepared by Examination ("SFR" in the margin) with Form 13133, Expedite Processing Cycle, attached, - Return has a stamp indicating a previous clearance by Statute Control within the last 90 days, - Return is a 2021 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 2021 or prior year returns previously	Enter "W" in Field 01CCC and on the return and continue processing.

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.	
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- c. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

Error Code 001 Correction Procedures

If:	Then:
Field 01RCD is blank,	1. Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present. 2. See IRM 3.12.220.6.23 to determine the Received Date.
CCC "W" was entered incorrectly,	Delete CCC "W" from Field 01CCC.
The return has a stamp that indicates a previous clearance by Statute Control within the last 90 days,	Enter CCC "W" in Field 01CCC and on the return. Note: Do not send the return to Statute Control.
The return is not stamped by Statute Control within the last 90 days,	1. Suspend (SSPND) with Action Code 310. 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, to route to Statute Control. 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.

IRM 3.12.220.11(1)c - Updated If/Then chart for the Form 2290.

(1) These procedures are used when the suspense time is up on the Workable Suspense Inventory and no response is received.

- Always enter a CCC 3.
- Always enter CCC X on overpaid Form 720 returns.

c. See tables below:

Form 720 No Response Decision Chart

If requested:	Then:
Missing signature on overpaid return,	Enter CCCs X and 3 and continue processing.
Missing signature on balance due or even return,	Enter CCC 3 and continue processing without a signature.
Tax period and it cannot be determined,	Enter current year and quarter being processed and CCC 3 and continue processing.
Explanation of the multiple tax periods,	1. Process all liability and remittances to the earliest period shown. 2. Photocopy the return and notate "Photocopy do no process". 3. Prepare Form 4227 and indicate "Multiple Period Case". 4. Route copy of return, all research and correspondence to Centralized Excise Operations at: Internal Revenue Service Stop 5701G 7940 Kentucky Dr Florence, KY 41042
Schedule A,	Enter CCC 3 and continue processing.
Schedule C,	1. Remove the amount from Field 0104. 2. Delete CCC C if present. 3. Enter CCC 3. 4. Continue processing. 5. Send appropriate TPNC if applicable.
Form 6627 - Math discrepancy	1. Enter CCC 3 and continue processing. 2. Input the larger amount of either Form 6627 or the corresponding line in Part I of Form 720. 3. Send appropriate TPNC if applicable.

Form 2290 No Response Decision Chart

If requested:	Then:
Line 5 documentation,	Send TPNC 90 with Math Error Code 86 to tell the taxpayer that his line 5 credit was not allowed because they did not provide the necessary documentation. Delete the entry on Line 5.
Missing Signature,	Do not return Schedule 1.
Tax Period,	Enter the current tax period and continue processing.

Multiple Tax Periods,	1. Process all liability and remittance to the earliest tax period shown and notate on the side of the return TYMM. 2. Photocopy the front of the return and notate "Photocopy, do not process". 3. Prepare Form 4227 and indicate "Multiple Period Return No Reply to Correspondence". 4. Route photocopy of return, all research and correspondence to Centralized Excise Operations (CEO) at: Internal Revenue Service Stop 5701G 7940 Kentucky Dr Florence, KY 41042
Number of vehicles disagrees with tax on page 2, Column (3),	Perfect Schedule 1 for the number of vehicles that remittance was received for and cross off the ones that are not paid. (e.g., taxpayer sends payment for two trucks yet marks three on Schedule 1 and page 2, column 3. Cross off one truck on Schedule 1, and on page 2 disallowing the truck with no remittance.)

Exhibit 3.12.220-4 - Updated the Action Code table.

Action Code	Description	Workday Suspense Period	Functions Used In:
			CE = Code and Edit EC = Error Correction S = Suspense Correction GEN = Computer Generated
001	Input Document	0	GEN
210	Employee Plan Master File (EPMF) Correspondence	60	EC, S
211	First Correspondence (Missing Information and/or Signature (Refund Returns))	40	CE, EC, S

212	Second Correspondence	25	CE, EC, S
213	Correspondence to Other Than Taxpayer	40	CE, EC, S
215	First International Correspondence (Missing Information and/or Signature (Refund Returns))	45	CE, EC, S
216	Second International Correspondence	45	CE, EC, S
225	Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns)	40	CE, EC, S
226	International Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns)	40	CE, EC, S
300	Examination (Fuel Tax Credit)	10	CE, EC, S
310	Statute Control	10	CE, EC, S
320	Entity Control	10	CE, EC, S
331	Frivolous Review	3	CE, EC
332	Questionable Refund Detection Team (QRDT) Review	3	CE, EC
333	Prompt Audit	10	CE, EC, S
334	Joint Committee	10	CE, EC, S
335	Frivolous Case	10	CE, EC, S
336	QRDT Case	10	CE, EC, S
337	Other CID	10	CE, EC, S
341	Manual Refund	10	CE, EC, S
342	Credit Verification	10	CE, EC, S
343	Other Accounting	10	CE, EC, S
344	Manual Refund (ERS)	0	EC
351	TIN Research	0	EC, S
352	Name Research	3	CE, EC, S
353	Address Research	3	CE, EC, S
354	Filing Requirement Research	3	CE, EC, S
355	Other MFTRA Research	5	CE, EC, S
360	Other In-House Research	10	CE, EC, S
370	Examination	10	CE, EC, S
410	Assistance Needed	0	EC
420	Management Suspense A	5	CE, EC, S
430	Management Suspense B	10	CE, EC, S
440	Management Suspense C	15	CE, EC, S
450	Management Suspense D	20	CE, EC, S
460	Management Suspense E	25	CE, EC, S
470	Complex Error Code	0	EC
480	Early Filed Suspense	150	CE, EC, S
490	System Problem	5	CE, EC, S
510	Missing Document	0	CE
511	Missing Document - 1st Suspense	25	EC, S
512	Missing Document - 2nd Suspense	20	S

513	Missing Document - 3rd Suspense	20	S
515	Missing Document - Short Term	5	EC, S
550	Magnetic Tape Return - Check for Attachments	0	CE
551	Magnetic Tape Return - Inconsistent Data	0	CE
560	Electronically filed Form 720 has a value ≥ \$1 million	0	GEN
570	Electronically filed Form 720, Part III, Line 4 has a value	0	GEN
580	Electronically filed Form 720 has a value ≥ \$1 million and Part III, Line 4 has a value	0	GEN
610	Renumber - Non-Remit	0	CE, EC
611	Renumber - Remit	0	CE, EC
620	Non-Master File/Automated Data Processing (NMF/Non-ADP)	0	CE, EC
630	Re-input	0	EC, S
640	Void	0	CE, EC, S
650	International (ACI)	0	CE, EC, S
660	Data Control Delete	0	S
670	Rejected Missing Document	0	S
700	Duplicate Block DLN	0	GEN
711	Duplicate Document DLN from Code and Edit	0	GEN
712	Duplicate Document from Error Correction	0	GEN
713	Duplicate Document from Unpostables	0	GEN
714	Duplicate Document from Unworkable Suspense	0	GEN
715	Duplicate Document from Workable Suspense	0	GEN
800	NAP Linkage Problem	2	EC, S
900	Unpostable Record	0	GEN