IRM PROCEDURAL UPDATE

DATE: 02/24/2025

NUMBER: ts-03-0225-0262

SUBJECT: Statute Update

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

CHANGE(s):

IRM 3.12.220.7.7(2)(3) b Table - Updated dates.

(2) **Invalid Condition:** Error Code 007 will generate when the Received Date is earlier than the first day of the Tax Period/Year by two months or more.

(3) **Correction Procedures:**

a. Correct all misplaced entries, coding and transcription errors.
b. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

If:	And:	Then:
The Received Date is invalid and it appears that the incorrect year was used (e.g., 20240115 instead of 20250115), and other information (Julian date, postmark date, or signature date) indicates the received date should be the current year,		Change the Received Date year to the current year in Field 01RCD.
The return is an early filed "Final" return,		1. Change the Tax Period to agree with the month before the Received Date and enter in Field 01TXP. 2. Enter "F" in Field 01CCC.
The return is a re-processable return from the Centralized Excise Operation with Form 13596 attached,	The received date is before the due date of the return,	Delete the received date.
The return is not an early filed **Final** return,	The Tax Period ending date is passed,	1. Change the Received Date to one day after the tax period ending date. For example, the tax period is 202408,

		enter 20240801 in Field 01RCD 2. See IRM 3.12.220.2.25, Working Trail, for more information.
The return is not an early filed Final Return,	The Tax Period ending is less than four months after the Received Date,	CC SSPND with Action Code 480. Prepare Form 4227 with the notation "EARLY FILED".
The return is not an early filed Final Return,	The Tax Period ending is more than four months after the Received Date,	Initiate correspondence for clarification of tax period. CC SSPND with Action Code 211.

IRM 3.12.220.10.1(3) (b)(c) Table - 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 in the following table to Statute Control for clearance. Instead, do the following:

Statute Control

If:	Then:
o Return is prepared by Compliance (e.g., IRC 6020(b)), o Return is secured by Examination/Collections, including TE/GE or TE/GE Employee Plan (EP) Exam, o Return has a Transaction Code (TC) 59X, o Return has "ICS" (Integrated Collection System) notated on the face of the return, o Return is a Substitute for Return prepared by Examination ("SFR" in the margin) with Form 13133, Expedite Processing Cycle, attached, o Return has a stamp indicating a previous clearance by Statute Control within the last 90 days, o Return is a 2021 or prior year original. Due to the COVID-19 pandemic and subsequent Submission	Enter "W" in Field 01CCC and on the return and continue processing.

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 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.	

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 3.12.220.9.2.4 Field 01RCD Received Date, 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 ninety 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 ninety days,	1. CC 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 2021 or prior year original delinquent returns to bypass AM statute clearance and be processed. In addition, any 2021 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 3.12.220.7.1(3) c Table - 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 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.	Enter "W" in Field 01CCC and on the return and continue processing.

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	Enter CCC "W" in Field 01CCC and on the return. **Note:** Do not send the return to Statute Control.

days,	
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 2021or prior year original delinquent returns to bypass AM statute clearance and be processed. In addition, any 2021 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.