

IRM PROCEDURAL UPDATE

DATE: 02/24/2025

NUMBER: ts-03-0225-0264

SUBJECT: Updated Statute Control and Other Changes

AFFECTED IRM(s)/SUBSECTION(s): 3.12.213

CHANGE(s):

IRM 3.12.213.8.1(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 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, secured by TE/GE, secured by 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 showing 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 3.12.213.5.4, IRS Received Dates 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. Note: 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.

Exhibit 3.12.213-2 - Updated the Action Code table.

- **CE** = Code & Edit; **EC** = Error Correction; **S** = Suspense Correction; **GEN** = Computer Generated

Action Codes

Action Code	Description	Workday Suspense Period	Function Used In
001	Input Document	0	GEN

Action Code	Correspondence	Workday Suspense Period	Function Used In
210	EPMF Correspondence	60	ES, 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

Action Code	Description In House Research	Workday Suspense Period	Function Used In
300	Examination (Fuel Tax Credit)	10	CE, EC, S
310	Statute Control	10	CE, EC, S
320	Entity Control	10	CE, EC, S

Action Code	Description Criminal Investigation Division	Workday Suspense Period	Function Used In
331	Frivolous Review	3	CE, EC
332	QRDT (Questionable Refund Detection Team) 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 (Criminal Investigation Division)	10	CE, EC, S

Action Code	Description Accounting	Workday Suspense Period	Function Used In
341	Manual Refund	10	CE, EC, S
342	Credit Verification	10	CE, EC, S
343	Black Liquor	10	CE, EC, S
344	Manual Refund - Error Resolution	0	EC

Action Code	Description MFTRA Research	Workday Suspense Period	Function Used In
351	TIN Research	0	EC, S
352	Name Research	3	CE, EC, S
353	Address Research	3	CE, EC, S
354	Filing Requirements 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

Action Code	Description Management Suspense	Workday Suspense Period	Function Used In
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 Codes	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

Action Code	Description Rejects	Workday Suspense Period	Function Used In
550	Magnetic Tape Return - Check for Attachments	0	CE
551	Magnetic Tape - Inconsistent Data	0	CE
610	Renumber - Non-Remit	0	CE, EC
611	Renumber - Remit	0	CE, EC
620	NMF/Non-ADP	0	CE, EC, S
630	Reinput	0	EC, S
640	Void	0	CE, EC, S
650	International	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 & Edit	0	GEN
712	Duplicate Document DLN from Error Correction	0	GEN
713	Duplicate Document DLN from Unpostables	0	GEN
714	Duplicate Document DLN from Unworkable Suspense	0	GEN
715	Duplicate Document DLN from Workable Suspense	0	GEN
800	NAP Linkage Problem	2	EC, S
900	Unpostable Record	0	GEN