

IRM PROCEDURAL UPDATE

DATE: 02/28/2025

NUMBER: ts-03-0225-0287

SUBJECT: Statute Updates; Action Codes Clarification

AFFECTED IRM(s)/SUBSECTION(s): 3.11.23

CHANGE(s):

IRM 3.11.23.8.3.2(5) - If/And/Then Table - Updated Action Codes to clarify information.

(5) Examine the return so that all of the conditions can be included in the same correspondence.

If	And	Then
The return needs correspondence,	Requires a response,	1. Complete an approved Correspondence Action Sheet indicating the letter number (86C, 140C, 1887C, etc.), MFT, and the correct paragraphs. Note: Within these paragraphs, there may be fill-ins that the tax examiner will be required to enter, such as, tax period, form number, DLN, etc. If the letter has a fill-in for a requested response date use 45 days from today's date as the normal response time frame. 2. Attach the approved Correspondence Action Sheet to the front of the return below the entity area. 3. Edit applicable Action Code on the return: 211 - First Correspondence (Missing Information and/or Signature (Refund Returns)) or 215 - First International Correspondence Missing Information and/or Signature (Refund Returns)) or 225 - Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns) or 226 - International Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect

		Returns). 4. Finish editing the return and leave in the batch.
Correspondence is needed,	Does not require a response,	1. Complete an approved Correspondence Action Sheet indicating the letter number (86C, 140C, 854C, 1887C, etc.), MFT, and the correct paragraphs. Note: Within these paragraphs, there may be fill-ins that the tax examiner will be required to enter such as tax period, form number, DLN, etc. 2. Photocopy first page of return and attach the Correspondence Action Sheet below the Entity area on the front of the copy of the return. Be sure the name and address shows clearly above the Correspondence Action Sheet. 3. Forward the copy to the Correspondence Area. 4. Edit an Action Trail (e.g., "140C SENT") in the lower left corner going vertically up the side of the return. 5. Finish editing the return and leave in batch.

Reminder: There may be more letters that are exclusive to the Tax Examiner's campus. These letters are for specific forms or conditions where it was deemed necessary for processing. The Tax Examiner go to the Lead or Manager for copies of these letters to facilitate processing.

IRM 3.11.23.9(5) - If/Then Table - Updated Action Codes to clarify information.

(5) The return must be signed on the line designated for the signature. If a return is unsigned or the signature is invalid, and contains no other entries or attachments, correspond for a complete return. If a signature and/or jurat is not present or the taxpayer has signed in the Paid Preparer area, process as follows:

If	Then
• The return is not signed on the line designated for the signature, or • The jurat is not present on the line designated for the signature (non-standard return), • The return has a mechanically affixed signature, stamped	a. Edit applicable Action Code: 211 - First Correspondence (Missing Information and/or Signature (Refund Returns)) or 215 - First International Correspondence Missing Information and/or Signature (Refund Returns)) or

signature, or signed digitally, Exception: Form 11-C or Form 730, see paragraph (6) below. Only the Entity information is present and there are no attachments containing tax data, Exception: See IRM 3.11.23.12.2, CCC "F" - Final Return, and IRM 3.11.23.9(1), Signature, above.	225 - Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns) or 226 - International Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns). b. Leave in batch and continue processing.
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Note: CCC "U" is only valid for Form 11-C and Form 730.

Note: Paper returns sent in by the filer that states their return was rejected through the E-file system require a signature. Form 8879-EX, IRS e-file Signature Authorization for Form 720, Form 2290, and Form 8849, etc., is not an acceptable signature substitute for a paper return.

IRM 3.11.23.2.10(3) - Updated Statute Returns clearing exception from 2020 to 2021.

(3) If any of the conditions listed below are present, **don't** route to Statute Control for clearance. Instead, edit CCC "W" and continue processing.

- Dummy returns prepared by Centralized Excise Operation (CEO).
- Compliance IRC 6020(b) returns.
- Secured by Examination/Collections, Secured by TE/GE, Secured by TE/GE EP Exam.
- Returns with "TC 59X" or "ICS" notated on the face of the return.
- Returns showing "substitute for returns prepared by Examination (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 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 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 3.11.23.2.10(4) - Added reference to subsection for clarification.

(4) If a return has any of the following computer paragraphs (CPs) or letters attached, **do not** route to Statute Control for clearance. Edit CCC "W" if the return needs processing. See IRM 3.11.23.7, Routing Guide for Attachments, for more information.

- CP 259, Master File Generated 1st TDI Notice
- CP 959, Master File Generated 1st TDI Notice (Spanish version)
- CP 518, Final Notice - Return Delinquency
- Letter 112C, Payment/Overpayment/Credit Applied; No Record of Return Filed
- Letter 282C, Return Not Received: Copy Requested/Received
- Letter 2255C, Delinquent Return (Forms 720, 1041, 1065, 1120)
- Letter 2284C, Delinquent Return (Form 940, 941, 942, 943)

IRM 3.11.23.11(6) - Updated dates in table.

IRM 3.11.23.11(10) (12) - Updated tables.

(6) If a MeF rejection notification is not attached, perfection of the Received Date is not necessary. If a notification is attached, edit the IRS stamped Received Date as follows:

Note: The taxpayer has 10 days to resubmit an electronically filed return after being rejected and 10 days to submit a paper return after the last rejection. The first transmission of any rejected return must have been filed on or before the due date of the relevant form for this rule to apply.

If	And	Then
The postmark date is within 10 days of the date of the rejection,		Edit the IRS Received Date to be the date of the rejection. For example, postmark date is 05-07-2025 and first rejection is 04-30-2025. Change Received Date to 04-30-2025.
The postmark date is more than 10 days after the date of the rejection,		Leave the IRS Received Date as is. For example, postmark date is 05-14-2025 and first rejection is 04-30-2025. Leave the Received Date as is. Exception: Change the Received Date to the postmark date if the postmark date makes the return timely.
There are two rejections,	Within 10 days of one another and one is within 10 days of	Edit the IRS Received Date to be the date of the first rejection.

	the postmark date,	For example, postmark date is 05-13-2025, the second rejection is 05-04-2025. The first rejection is 04-30-2025. Change the Received Date to 04-30-2025.
There are two rejections with the time between the first rejection and the second rejection greater than 10 days,	The second rejection is within 10 days of the postmark date,	Edit the IRS Received Date to be the date of the second rejection. For example, postmark date is 05-08-2025, the second rejection is 04-30-2025. The first rejection is 04-16-2025. Change the Received Date to 04-30-2025.
There are two rejections,	Not within 10 days of one another and second rejection not within 10 days of the postmark date,	Leave the IRS Received Date as is. For example, postmark date is 05-18-2025, the second rejection is 05-04-2025. The first rejection is 04-13-2025. Leave the Received Date as is. Exception: Change the Received Date to the postmark date if the postmark date makes the return timely.

(7) The IRS received date will be stamped on the face of the return.

(8) A valid IRS Received Date Stamp may consist of the following:

- The word "Received"
- Month (alpha or numeric)
- Day (for example "1" or "01")
- Year - four digits
- "Area Office", "Campus", "Field Office", "Taxpayer Assistance Center" (TAC), plus the city, location, or functional area within one of these sites (e.g., Compliance Services Collection Operations (CSCO), Examination, Image Control Team (ICT), Correspondence Imaging Inventory (CII), Accounts Management (AM), etc.).

Exception: Not all IRS offices are designated places for filing, and not all IRS employees are authorized to accept a tax return for processing. If a return contains a received date stamp from other than a Taxpayer Assistance Center (TAC), Lockbox, or IRS campus (Compliance, Accounts Management, or Submission Processing (SP)), circle out the invalid Received Date and edit the correct IRS Received Date according to instructions below. For example, returns received by the Taxpayer Advocate Service (TAS), Department/Bureau of Motor Vehicles (DMV/BMV) or the IRS Office of Chief Counsel are not properly filed and a Received Date by that office

is not the "IRS Received Date".

(9) If the IRS Received Date stamp is not present or the date is illegible or invalid, edit the IRS Received Date in MMDDYY format in the middle of page one of the return.

(10) Edit the Received Date according to the following priority:

- a. The earliest legible Postmark Date (U.S. Postal Service, Foreign Postmark, or Private Delivery Service) on the envelope. Rules for using the U.S. Postal Service (USPS) Postmark, Foreign Postmark date, or Private Delivery Service (PDS) dates are as follows:

If	Then
An envelope is not attached,	Use the postmark date stamped on the face of the return.
A document was returned for insufficient postage,	Use the postmark date that corresponds with the correct delivery of the return.
The postmark is missing and the envelope is certified ,	Look for the "USPS.com Track & Confirm" record that was attached to the return (should be in front of the envelope) Use the "acceptance" date on the record to determine timeliness and follow normal editing procedures. See paragraph 13 below for the return due dates. If the "USPS.com Track & Confirm" record is not attached, take no action.
An envelope has both a USPS, foreign, or PDS and private metered postmark,	Always use the USPS, Foreign, or PDS Postmark.
An envelope has two private meter postmarks,	Always use the latest private metered postmark.
An envelope has only one private meter postmark,	Use the private metered postmark.

- b. Service Center Automated Mail Processing System (SCAMPS) digital date.
- c. Revenue officer's or other IRS official's signature date.
- d. Signature date (only if within current year).
- e. DLN Julian control date minus 10 days.
- f. Current date minus 10 days.

(11) If a return has been faxed to another area of the IRS and then sent to Submission Processing for processing, do not edit the Enterprise Electronic Fax (EEFax) Date as the IRS Received Date. Edit a Received Date according to normal procedures.

Note: The EEFax Date **cannot** legally be used as an IRS Received Date.

(12) Edit the Received Date as follows:

If	And	Then
# [REDACTED] # ,		The return is considered timely.
The due date falls on a weekend or legal holiday,		The return is timely if postmarked by the first business day following the weekend or legal holiday.
The IRS received date stamp is after # [REDACTED] # of the legal or extended due date,	The postmark or shipment date is on or before the legal or extended due date,	Edit the IRS received date to agree with the postmark or shipment date. Note: The postmark or shipment date includes returns delivered by: • U.S. Postal Service, • Private Delivery Services (PDS), e.g., Federal Express Corporation (FedEx) or United Parcel Service (UPS), "designated" by the IRS and delivered via an acceptable type of service. See IRM 3.10.72, Receiving, Extracting, and Sorting, for a list of designated Private Delivery Services and types of services, or • Returns with a Foreign Postmark. Caution: # [REDACTED] # Note: For certified mail only- If a postmark is

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		not present, look for a "USPS.com Track & Confirm" record attached to the return (should be in front of the envelope). Use the "Acceptance" date on the record to determine timeliness and follow normal editing procedures. See the due dates charts below in paragraph 13. If the "USPS.com Track & Confirm" record is not attached, take no action.
Two or more dates are stamped on the return,		a. Use the earliest IRS stamped Received Date. b. Circle all other dates (handwritten or stamped) not needed for transcription. Note: Treat Received Dates that are circled out by another function as if they are not present.
A Federal return is addressed to the IRS,	Delivered to a State Agency,	Use the postmark date as the IRS Received Date.
Federal return is addressed to a State Agency,		Use the IRS Received Date stamp as the IRS Received Date.
Envelope is attached to the return,	The return is timely,	Check envelopes for remittance, if found hand carry to the manager.
The only Received Date on the return is a TAS or Chief Counsel Received Date,		Circle out the TAS or Chief Counsel Received Date and edit the IRS Received Date according to instructions.

IRM 3.11.23.16.1(4) - Updated with subsection names.

(4) The Excise Tax on Repurchase of Corporate Stock (Form 7208, IRS Number 150), created by P.L 117-169, Inflation Reduction Act (IRA) of 2022, Section 10201, was placed on Form 720 starting on tax period 202306 and later. IRM 3.11.23.12.15, CCC 5 - *IRS Number 150 and Form 7208*, IRM 3.11.23.12.16, CCC 6 - *IRS Number 150 and Form 7208*, and IRM 3.11.23.12.17, CCC 8 - *IRS Number 150 and Form 7208*.

Note: IRS No. 150 is valid for tax period 202409 and subsequent.

IRM 3.11.23.16.7 - Changed Abstract to Number to match tax form.

Perfection of the IRS No. Area (Part I and Part II)

(1) Underline every IRS Number with an amount present in Part I of Form 720 up to a maximum of 25 entries. Integrated Submission and Remittance Processing (ISRP) has the capability to enter a maximum of 25 dollar amounts and 25 IRS Numbers for Part I taxes.

Caution: If there is an amount reported for IRS Number 136 (Taxable Medical Devices), **ensure this is included** in the 25 edited IRS Numbers.

(2) Underline every IRS Number with an amount present in Part II of Form 720. ISRP has the capability to enter a maximum of 12 dollar amounts and 12 IRS Numbers for Part II taxes.

Caution: If there is an amount reported for IRS Number 133 (Patient-Centered Outcomes Research (PCOR) Fee) on a 2nd quarter Form 720 for PCOR taxes, **ensure it is included** in the edited IRS Numbers.

Caution: IRS number 150 has an amount listed it **MUST** be included.

Exception: If Form 720 is filed for the 1st, 3rd, and/or 4th quarter with zero, N/A, none, - (dash), etc., entered as the PCOR amount, **do not underline IRS Number 133** so transcription does not pick it up. See IRM 3.11.23.16.1.3, IRS Number 133, Patient-Centered Outcomes Research Fee Perfection, for more information.

(3) For every IRS Number reported with zero or a significant amount, underline the IRS Number following the limitations noted in (1) and (2) above. Be sure to edit IRS Numbers with taxable amounts first, then edit IRS Numbers where there are no tax amounts reported. This also includes "N/A", "none", or "not applicable." See Figure 3.11.23-16, Perfecting Abstract Area on Form 720.

Caution: IRS number 150 **MUST** be underlined if "0 or 0's" are entered on the line.

Exception: Do not underline IRS Number 31 or IRS Number 20 unless there is an amount present. If there is a negative (-) amount in any IRS tax amount or Abstract Area see IRM 3.11.23.16.8.1, Part III, Line 4 Claims.

Note: Each IRS Number reported on Form 720 stands alone for statute processing. Therefore, it is necessary to perfect all IRS Numbers reporting "zero", "N/A", "none", "-" (dash), etc., as well as those reporting significant tax amounts.

(4) See IRM 3.11.23.20.1, Non-Taxable Returns Reflecting No Line Entries.

Text Only Link

Form 720 (Rev. June 2024) Department of the Treasury Internal Revenue Service	Quarterly Federal Excise Tax Return See the instructions for Form 720. Go to www.irs.gov/Form720 for instructions and the latest information.	2506 OMB No. 1545-0023												
Check here if: ☐ Final return ☐ Address change Name Travis Herring Number, street, and room or suite no. (If you have a P.O. box, see the instructions.) 3303 Grayling St City or town, state or province, country, and ZIP or foreign postal code Boston MA 02109 Quarter ending June 30, 2025 Employer identification number 00-3366999 FOR IRS USE ONLY <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td>T</td><td></td></tr><tr><td>FF</td><td></td></tr><tr><td>FD</td><td></td></tr><tr><td>FP</td><td></td></tr><tr><td>I</td><td></td></tr><tr><td>T</td><td></td></tr></table>			T		FF		FD		FP		I		T	
T														
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Part I														
Environmental Taxes (attach Form 6627; ODCs are ozone-depleting chemicals)	Tax	IRS No.												
53 Domestic petroleum superfund tax*		53												
18 Domestic petroleum oil spill tax		18												
16 Imported petroleum products superfund tax		16												
21 Imported petroleum products oil spill tax		21												
54 Chemicals (other than ODCs)		54												
17 Imported chemical substances		17												
98 ODCs		98												
19 ODC tax on imported products		19												
Communications and Air Transportation Taxes (see instructions)														
22 Local telephone service and teletypewriter exchange service	NONE	22												
26 Transportation of persons by air*		26												
28 Transportation of property by air*		28												
27 Use of international air travel facilities		00 27												
Fuel Taxes														
60 (a) Diesel, tax on removal at terminal rack	\$.244													
(b) Diesel, tax on taxable events other than removal at terminal rack	.244													
(c) Diesel, tax on sale or removal of diesel engine (not at terminal rack)	.244	60												
104 Diesel-water fuel emulsion	.198													
105 Dyed diesel, LUST tax	.001													
107 Dyed kerosene, LUST tax	.001													
119 LUST tax, other exempt removals (see instructions)	.001	119												
35 (a) Kerosene, tax on removal at terminal rack (see instructions)	.244													
(b) Kerosene, tax on taxable events other than removal at terminal rack	.244													
69 Kerosene for use in aviation (see instructions)	.219													
77 Kerosene for use in commercial aviation (other than foreign trade)	.044													
111 Kerosene for use in aviation, LUST tax on nontaxable uses	.001													
79 Other fuels (see instructions)		79												
✓ 62 (a) Gasoline, tax on removal at terminal rack	.184													
(b) Gasoline, tax on taxable events other than removal at terminal rack	.184	62												
13 Any liquid fuel used in a fractional ownership program aircraft (see instructions)	.141													
14 Aviation gasoline*	.194													
112 Liquefied petroleum gas (LPG) (see instructions)	.183													
118 "P Series" fuels	.184													
120 Compressed natural gas (CNG) (see instructions)	.183													
121 Liquefied hydrogen	800000 00 .184	147200 00 121												
122 Fischer-Tropsch process liquid fuel from coal (including peat)	.244													
123 Liquid fuel derived from biomass	.244													
124 Liquefied natural gas (LNG) (see instructions)	.243													

Figure 3.11.23-16
Perfecting Abstract Area on Form 720

IRM 3.11.23.22.1(2) - Updated information for consistency.

(2) These are identified by the notation: "PREPARED AND SIGNED UNDER AUTHORITY OF IRC 6020(B) of the Internal Revenue Code" which is located in the center bottom of Page 1.

Caution: The IRC 6020(b) notation may appear elsewhere on the return.

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- a. Returns must have an IRS Received Date. If missing, follow the normal procedures for editing the IRS Received Date. See IRM 3.11.23.11, Received Date.
- b. Compliance Function representatives must sign returns. If not signed, route to the Planning and Analysis analyst (responsible for Code and Edit) for routing to the National Office, Field Compliance analyst. Edit CCC "W" if the return has been cleared by Statute Control. Statute Control will stamp or indicate clearance on the front of the return.
- c. Edit CCC "4".

Note: CCC "R" must not be used with CCC "4".

- d. Edit CCC "D" if the revenue officer notates: "DO NOT ASSESS FAILURE TO PAY PENALTY."
- e. Do not send the return back or correspond with the taxpayer for unprocessable conditions. If the return contains unprocessable conditions, edit CCC "3" and continue processing.
- f. Edit CCC "W" if the received date is more than two years nine months after the return due date. Do not send the return to Statute Control.

IRM 3.11.23.1.7 - Added a table.

(1) The following is a list of some of the resources available to help in performing the work as outlined in this IRM:

Resource	Link/Title
Excise Tax e-File and Compliance (ETEC)	N/A
Integrated Automation Technologies (IAT)	Integrated Automation Technologies (IAT)
Integrated Data Retrieval System (IDRS)	N/A
Servicewide Electronic Research Program (SERP)	Instructor's Corner for Submission Processing
Instructor's Corner for Submission Processing	Servicewide Electronic Research Program (SERP)