

IRM PROCEDURAL UPDATE

DATE: 03/10/2025

NUMBER: ts-03-0325-0328

SUBJECT: Statute Clearing Update and Action Code Clarifications

AFFECTED IRM(s)/SUBSECTION(s): 3.22.110

CHANGE(s):

IRM 3.22.110.6.1(2) - Corrected the Taxpayer Advocate Service (TAS) Service Level Agreements link.

(2) The SLAs are found at TAS Service Level Agreements.

IRM 3.22.110.28.1(3) b - Updated Statute Returns clearing exception from 2020 to 2021.

IRM 3.22.110.28.1(3) c - Updated Statute Returns from 2020 to 2021.

(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 TEGE, secured by TEGE 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)	Enter "W" in Field 01CCC and on the return and continue processing.

site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2021 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.	
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- c. Compare the displayed fields with the return and attachments. If incorrect, overlay the screen with the correct information.

If	Then
Field 01RCD is blank,	a. Enter the Received Date in Field 01RCD. Use the earliest date if multiple Received Dates are present. Exception: Do not use a Received Date in Field 01RCD that is prior to the end of the tax period. b. See IRM 3.22.110.21.6(5), Field 01RCD, to determine the Received Date.
CCC "W" is entered incorrectly,	Delete CCC "W" from Field 01CCC.
The return has a stamp that shows a previous clearance by Statute Control within the last 90 days,	Enter CCC "W" in Field 01CCC and on the return.
The return is not stamped by Statute Control within the last 90 days and the Received Date is equal to or more than two years nine months after the RDD,	1. 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 and prior year original delinquent returns to bypass AM statute clearance and be processed. In addition, any 2021 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.

Exhibit 3.22.110-7 - Updated Action Codes to clarify information.

Action Code	Description	Workday Suspense Period	Function Used In
001	Input Document	0	Computer Generated
210	Employee Plans Master File (EPMF) Correspondence	60	ERS, Rejects
211	First Correspondence (Missing Information and/or Signature (Refund Returns))	40	C&E, ERS, Rejects
212	Second Correspondence	25	C&E, ERS, Rejects
213	Correspondence to Other Than Taxpayer	40	C&E, ERS, Rejects
215	First International Correspondence (Missing Information and/or Signature (Refund Returns))	45	C&E, ERS, Rejects
216	Second International Correspondence	45	CE, EC, S
225	Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns)	40	C&E, ERS, Rejects
226	International Correspondence (Signature Only) International Correspondence (Signature Only - Balance Due/Zero Balance/Credit Elect Returns)	45	C&E, ERS, Rejects
300	Examination (Fuel Tax Credit)	10	C&E, ERS, Rejects
310	Statute Control	10	C&E, ERS, Rejects
320	Entity Control	10	C&E, ERS, Rejects
331	Frivolous Review	3	C&E, ERS
332	Questionable Refund Detection Team (QRDT) Review	3	C&E, ERS
333	Prompt Audit	10	C&E, ERS, Rejects
334	Joint Committee	10	C&E, ERS, Rejects
335	Frivolous Case	10	C&E, ERS, Rejects
336	QRDT Case	10	C&E, ERS, Rejects
337	Other Criminal Investigation Division (CID)	10	C&E, ERS, Rejects
341	Manual Refund	10	C&E, ERS, Rejects
342	Credit Verification	10	C&E, ERS, Rejects
343	Other Accounting	10	C&E, ERS, Rejects

344	Manual Refund	0	ERS
351	TIN Research	0	ERS, Rejects
352	Name Research	3	C&E, ERS, Rejects
353	Address Research	3	C&E, ERS, Rejects
354	Filing Requirements Research	3	C&E, ERS, Rejects
355	Other MFTRA Research	5	C&E, ERS, Rejects
360	Other In-House Research	10	C&E, ERS, Rejects
370	Examination	10	C&E, ERS, Rejects
410	Help Needed	0	ERS
420	Management Suspense A	5	C&E, ERS, Rejects
460	Management Suspense E	25	C&E, ERS, Rejects
470	Complex Error Codes	0	ERS
480	Early Filed Suspense	150	C&E, ERS, Rejects
490	System Problem	5	C&E, ERS, Rejects
510	Missing Document	0	C&E
511	Missing Document - 1st Suspense	25	ERS, Rejects
512	Missing Document - 2nd Suspense	20	Rejects
513	Missing Document - 3rd Suspense	20	Rejects
515	Missing Document - Short Term	5	ERS, Rejects
550	Magnetic Tape Return - Check for Attachments	0	C&E
551	Magnetic Tape - Inconsistent Data	0	C&E
610	Renumber - Non-Remit	0	C&E, ERS
611	Renumber - Remit	0	C&E, ERS
620	Non-Master File (NMF) / Automatic Data Processing (ADP)	0	C&E, ERS, Rejects
630	Reinput	0	ERS, Rejects
640	Void	0	C&E, ERS, Rejects
650	International (ACI)	0	C&E, ERS, Rejects
660	Data Control Delete, Tape Edit Processor (TEP) Delete	0	Rejects
670	Rejected Missing Document	0	Rejects
700	Duplicate Block DLN	0	Computer Generated
711	Duplicate Document DLN from C&E	0	Computer Generated

712	Duplicate Document DLN from ERS	0	Computer Generated
713	Duplicate Document DLN from Unpostables	0	Computer Generated
714	Duplicate Document DLN from Unworkable Suspense	0	Computer Generated
715	Duplicate Document DLN from Workable Suspense	0	Computer Generated
800	NAP Linkage Problem	2	ERS, Rejects
900	Unpostable Record	0	Computer Generated