

IRM PROCEDURAL UPDATE

DATE: 02/13/2015

NUMBER: WI-21-0215-0323

SUBJECT: No Record of e-filed Return: UPC 147 RC 4 and UPC 147 RC 6/7
Paper Return

AFFECTED IRM(s)/SUBSECTION(s): 21.4.1

CHANGE(s):

IRM 21.4.1.3.1.1(1) Table - No record of an e-filed return.

1. Review the following table to determine the required action.

If maximum normal processing time is:	Then
Not met.	<ol style="list-style-type: none">1. Advise the taxpayer of the normal processing time, and to visit Where's My Refund at irs.gov, or from the IRS2Go (English and) phone application from a smart phone, for current refund information if the refund is not received within the time frame provided. Where's My Refund can inform the taxpayer if the IRS received the original return, and the projected date of the refund. DO NOT offer the toll free refund hot line, 1-800-829-1954, as an option unless the taxpayer states they do not have a computer, or do not have internet access. Remember, Where's My refund cannot provide any information on Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>.
Met but no record of a paper return or a Form 1040X	<ol style="list-style-type: none">1. Advise taxpayer to refile, attach all appropriate forms such as schedules, forms, and copies of Form W-2.2. Advise taxpayer to sign the return (both taxpayers must sign if joint return).3. Advise taxpayer to immediately file

	<p>this new return.</p> <p>NOTE: DO NOT advise taxpayer to write duplicate or copy on the top of the return.</p>
Met but no record that the paper return or the Form 1040X was processed but the tax module indicates one was received. For example, TC 971 AC 010.	<ol style="list-style-type: none"> 1. Advise taxpayer to refile, attach all appropriate forms such as schedules, forms, and copies of Form W-2. 2. Advise taxpayer to sign the return (both taxpayers must sign if joint return). 3. Advise taxpayer to immediately file this new return. <p>NOTE: DO NOT advise taxpayer to write duplicate or copy on the top of the return.</p>
Met but no record of e-file return	<p>If it is a current year return, and before December 31 of the processing year, advise taxpayer to re-transmit the return. If it is after December 31, the taxpayer cannot re-transmit and must submit a signed paper return with all necessary schedules and documentation.</p>

IRM 21.4.1.3.1.2(2) Table - UPC 147 RC 4 and UPC 147 RC 6/7 paper return.

2. If module shows the original return went unpostable during processing, determine:

If	Then
Unpostable condition has been corrected	<ul style="list-style-type: none"> ○ Advise taxpayer to allow 9 weeks from the closing date for processing. ○ Advise the taxpayer not to call back before the 9 weeks have passed as no additional information will be available.
Unpostable condition has NOT been corrected	<p>Use CC "UPCASZ" to notify the unpostable function of correction needed. See IRM 21.5.5.3.3, <i>Responding to Taxpayer Inquiries on an Open Unpostable</i>, for further</p>

	guidance.
Unpostable condition is/was UPC 126 RC 0 (Unpostable is open or closed)	See IRM 25.25.6.6, <i>Non TPP Telephone Assistors Response to Taxpayers</i> . TAC assistors should see IRM 21.3.4.30.1(3), <i>Tax Return Related Identity Theft Issues</i> , for guidance.
The UPC 147 RC 0 or UPC 147 RC 1 is closed, the return has posted to MFT 32 (TC 971 AC 111 present on MFT 30), and TC 971 AC 506 with "WI SP UPC 147" is in the MISC field on CC ENMOD and CC IMFOLE.	<ul style="list-style-type: none"> ○ Non-TPP assistors should perform additional authentication per IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>. ○ If the caller passes HRA, send Form 4442 to the SPIDT team at the site of the closed unpostable. ○ See IRM 3.28.4.5.10(3), <i>Review of Deleted Returns</i>, for routing based on the DLN of the return. ○ Include authentication results in AMS. ○ Advise the taxpayer they should receive further information or their refund within 6 weeks from the initiation of the Form 4442. ○ Advise them not to call back before 6 weeks as no information will be available. ○ If the taxpayer contacts us after the 6 weeks, issue another Form 4442 as above and advise the taxpayer to wait an additional 6 weeks for further information or resolution. ○ If the caller cannot authenticate, direct them to a TAC for assistance.
Unpostable condition is UPC 147 RC 0/1 and URC D (deleted) condition shows on CC TRDBV as "GUF VOIDED/DELETED"	<p>Submission Processing Identity Theft (SPIDT) has deleted the return:</p> <ul style="list-style-type: none"> ○ Non-TPP assistors should perform additional authentication per IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>. If the caller passes, follow the guidance in IRM 3.28.4.5.10, <i>Review of Deleted Returns</i>.

	<ul style="list-style-type: none"> ○ Advise the taxpayer to allow the normal processing time frames shown in IRM 21.4.1.3, <i>Refund Inquiry Response Procedures</i>. <p>NOTE: Taxpayers inquiring about an account with an indication of "SPIDT STILL BAD" on CC TXMOD or AMS should be advised to submit their correct, signed paper return with all supporting documentation to the fax number/address shown in 3.28.4.5.10(3), <i>Review of Deleted Returns</i>. Normal processing time frames apply to the newly submitted return.</p> <ul style="list-style-type: none"> ○ If the caller cannot authenticate, direct them to a TAC for assistance.
Unpostable condition is UPC 147 RC 4 with Special Processing Code (SPC) 9. SPC 9 is displayed on CC TRDBV. Select "GUF VOIDED-DELETED" and then "CODES."	This is an indication of a return attempting to post on a deceased taxpayer account. Cases should be worked the same as accounts with TC 971 AC 524. See IRM 21.6.6.3.21.3, <i>CP 01H Decedent Account Responses</i> , for guidance.
Unpostable condition is UPC 147 RC 6 or UPC 147 RC 7 and the unpostable is open.	<p>This is an indication of IVO involvement:</p> <ul style="list-style-type: none"> ○ Follow the time frames in IRM 21.5.5.3.3, <i>Responding to Taxpayer Inquiries on an Open Unpostable</i>. ○ If the time frames in IRM 21.5.5.3.3 have expired, perform additional authentication per IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>, and if the caller passes, prepare e-Form 4442 to IVO. ○ Select category "RICS IVO UP 147 RC 6/7". ○ Include authentication results in

	<p>AMS.</p> <ul style="list-style-type: none"> ○ Advise the taxpayer they should receive further information or their refund within 6 weeks from the initiation of the e-4442. ○ Advise them not to call back before 6 weeks as no information will be available. ○ If the taxpayer contacts us after the 6 weeks, issue another e-4442 as above and advise the taxpayer to wait an additional 6 weeks for further information or resolution. ○ If the caller cannot authenticate, direct them to a TAC for assistance.
<p>The UPC 147 RC 6 or UPC 147 RC 7 is closed and the return was posted to MFT 32 (TC 971 AC 111 present on MFT 30) or was deleted (CC TRDBV shows "GUF VOIDED/DELETED")</p>	<ul style="list-style-type: none"> ○ Perform additional authentication per IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>. ○ If the caller passes, and it was an e-filed return, prepare e-Form 4442 to IVO using category "RICS IVO UP 147 RC 6/7." ○ If a paper return, see IRM 21.4.1.3.1.1, <i>Return Not Found</i>, for further guidance. Follow the instructions in the (2) Table for paper returns. ○ Include authentication results in AMS. ○ Advise the taxpayer they should receive further information or their refund within 6 weeks from the initiation of the e-4442. ○ Advise them not to call back before 6 weeks as no information will be available. ○ If the taxpayer contacts us after the 6 weeks, issue another e-4442 as above and advise the taxpayer to wait an additional 6 weeks for further information or resolution. ○ If the caller cannot authenticate, direct them to a TAC for

	assistance.
Unpostable condition is UPC 147 RC 8 and CC ENMOD shows an unreversed TC 971 AC 506 with a MISC field of CI OTHER, CI RC OMM or WI IVO (formerly AMTAP) OMM.	<ul style="list-style-type: none"> ○ If a paper return, see IRM 21.4.1.3.1.1, <i>Return Not Found</i>, for further guidance. ○ If an e-filed return, IVO will secure the return. Prepare e-4442 using category "RICS IVO UP 147 RC 8". ○ Advise the taxpayer they should receive the refund or correspondence in 8 weeks. ○ Inform the taxpayer not to call before the 8 weeks have passed as we will not have any information until then. ○ If the taxpayer contacts us after the 8 weeks issue another e-4442 as above and advise the taxpayer to wait an additional 8 weeks for further information or resolution.

NOTE: CC TRDBV will have the information for identifying which unpostable and reason code was used on the original return if the unpostable has fallen off of IDRS.

NOTE: See IRM 21.5.5, *Unpostables*, and IRM 3.12.179, *Individual Master File (IMF) Unpostable Resolution*, for complete instructions.