

IRM PROCEDURAL UPDATE

DATE: 03/26/2015

NUMBER: WI-21-0315-0570

SUBJECT: Refund Research; Amended Returns; Revised Time Frame; TAC Guidance; ERS Stop Numbers

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

CHANGE(s):

IRM 21.4.1.3(2) Table - e-filed refund research may begin on the 21st day.

2. Use the following table to determine if the processing time frame has been met.

NOTE: These time frames reflect the normal processing time frames. These may be temporarily extended via Servicewide Electronic Research Program (SERP) Alerts due to processing issues.

Return Type	Processing Time Frame
Paper refund return	<ul style="list-style-type: none">○ 6 weeks for normal processing○ For returns claiming the Adoption Credit, if returns are selected for Exam, the time frame is approximately 14 weeks. If after 8 weeks research indicates the return was selected, inform the taxpayer that the return was selected for further review and that we will either contact them, or the refund/credit will be issued within the 14 week period.○ For Injured Spouse returns see IRM 21.4.6.5.2, <i>Injured Spouse Inquiries</i>, for additional information.
e-file refund return	<ul style="list-style-type: none">○ 3 weeks (from the date the taxpayer received acknowledgement that the return was accepted by IRS)○ Refund research may begin on the 21st day
1040X return (see (7) below for amended return information)	up to 12 weeks

through IRS automation)	
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NOTE: If taxpayer filed a Form W-7, *Application for IRS Individual Taxpayer Identification Number*, with their return, see IRM 3.21.263.7.2, *Inquiries Regarding Status of Application*.

NOTE: Customer Account Data Engine (CADE) will have little impact on processing time frames. Use the above chart for all returns processed through CADE.

REMINDER: If the account has a transaction code (TC) 971, action code (AC) 052 posted, normal processing time will increase by two cycles as this action causes the return to re-sequence for two cycles. If the account has a TC 971, AC 152 posted, normal processing time will increase by one cycle as this action causes the return to re-sequence for one cycle. If the taxpayer asks why the processing time was increased tell them the return was randomly selected for additional review. Do not mention IVO (previously AMTAP), CI, etc.

NOTE: # [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] #

NOTE: **Do not** initiate a refund trace over the phone if there is IDT involvement on the module. When providing a pre-populated Form 3911, verify all information is for the correct taxpayer. See IRM 21.6.2.4.2.1(4), *Telephone Inquiries Regarding MXEN, MXSP, IDT1, IDS1, IDT3, IDT6, IDS6, IDT8, IDTS8, IDT9, IDS9, and Scrambled Cases*, for additional information.

IRM 21.4.1.3(7) Table - Taxpayer declines to use amended return automation.

7. If preliminary questions determine the call is about a Form 1040X, *Amended U.S. Individual Income Tax Return*, proceed with the following:
 - o Ask the taxpayer for the date they mailed their amended return.
 - o Determine if the amended return was submitted more than 12 weeks before today's date.

If the time frame has not been met, ask the taxpayer if they've checked on the status of the amended return by using one of the IRS amended tax return automated systems, and then use the following procedures:

If the Taxpayer's response is	Then
No	<p>1. Provide the taxpayer with the appropriate processing time frame and information about our automated Amended Return applications:</p> <ul style="list-style-type: none"> ◦ Where's My Amended Return? (WMAR) on IRS.gov includes a “status tracker bar” that will show you which processing status your amended return is in: <ul style="list-style-type: none"> a. Amended Return Received – Taxpayer is provided the received date and told to wait 12 weeks for processing b. Adjusted – The adjustment posting date is provided with information to wait 3 weeks for the refund/notice c. Completed – The taxpayer should have already received the refund and notice information, and the inquiry date is greater than 3 weeks from the adjustment date. ◦ New Form 1040X toll free number- 1-866-464-2050 - provide only if the taxpayer does not have access to a computer or the internet. <p>2. Advise the taxpayer the best way to get the most current information about their Amended Return is through the automated systems. They are fast, accurate and available 24 hours a day, 7 days a week from any computer with internet access, AND the information provided is specific to each taxpayer who uses the tool.</p> <p>3. Advise the taxpayer it could take up to 3 weeks from the date the amended return was filed for information to become available. Also remind them that by using the automated systems, they would not have to wait on hold to speak to an assistor.</p> <p>NOTE: Transferring a caller directly to the Form 1040X number is not an option. Transfer the caller to the WMAR automated</p>

	<p>application by using the WMR CSR direct transfer numbers #90278 (English) or #90279 (Spanish) that have already been established. Inform the caller before you transfer, to select the "Amended Return" prompt to use the automated application.</p> <ol style="list-style-type: none"> 4. If the taxpayer declines to use the automated tool - DO NOT access their account or complete any research. 5. Ask the taxpayer if they have any additional questions. If not, then thank him/her for calling and end the call.
Yes, and they received a response saying "We received your amended tax return on... and it is being processed", or "received on...and adjusted on..."	<ol style="list-style-type: none"> 1. DO NOT Access their Account or complete any research. 2. Advise the taxpayer of the appropriate processing time frame and that you are unable to provide any additional information other than the information already provided by the automated system. 3. Advise the taxpayer the best way to get the most current information about their amended return is through the automated systems. They are fast, accurate and available 24 hours a day, 7 days a week from any computer with internet access, AND the information provided is specific to each taxpayer who uses the tool. Also remind them that by using the automated systems, they would not have to wait on hold to speak to an assistor. 4. Ask the taxpayer if they have any additional questions. If not, then thank them for calling and end the call.
Yes, <ul style="list-style-type: none"> o and the taxpayer provides a 3 digit reference number they got on one of the automated systems, or o and the taxpayer was informed by the application a 	Authenticate the taxpayer's identity and conduct account research to assist the taxpayer.

<p>change occurred to the amended return or refund amount, or</p> <ul style="list-style-type: none"> ○ and a notice or letter was received, for which they need additional information, or ○ and the taxpayer was informed by the application to contact us if the amended return was filed more than 3 weeks ago and we have no record of it 	
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NOTE: If the time frame has been met:

- Authenticate the taxpayer's identity.
- Access CC TXMOD to determine if we have received the Amended Return. Form 1040X should be on IDRS within 3 weeks from the date filed.
- WMAR keys off the TC 971 AC 120 placed on the account by Submission Processing. Conduct the necessary account research and provide assistance according to the applicable IRM procedures. See IRM 21.5.3.3.1, *Locating Amended Returns (Form 1040X)*, for additional information.
- WMAR does NOT provide the status of Form 843 Claims, Injured Spouse Claims, Carrybacks (applications and claims), Form 1040 series marked as an amended return, or amended returns with a foreign address.
- WMAR cannot provide information on amended returns accepted directly by Compliance/Exam/TAC or other functions in which the input of TC 971 AC 120 by Submission Processing is bypassed.
- WMAR cannot provide information on Amended returns received prior to July 2012.
- **Again, emphasize the best way to get the most current information about their refund is through the automated systems listed. They are fast, accurate and available 24 hours a day, 7 days a week from any computer with internet access, AND the information provided is specific to each taxpayer who uses the tool. Also remind them that**

by using the automated systems, they would not have to wait on hold to speak to an assistor.

IRM 21.4.1.3.1.2(1) Table - Time frame revised per RICS.

IRM 21.4.1.3.1.2(2) Table - TAC guidance.

1. The return was received, but not processed:

If "Command Code (CC)"	Shows	Then
TXMOD	UXXX (unpostable return) in same line as TC 150 in pending transaction section. See (2) below and IRM 21.5.5, <i>Unpostables</i> .	Research CC UPTIN
TXMOD/IMFOL	TC 914, 916 or 918	# [REDACTED] # [REDACTED]
TXMOD/ENMOD	Notice history shows CP 05, 05A.	If the taxpayer has received a CP 05 or CP 05A, see IRM 21.5.6.4.35.3, <i>-R Freeze Modules with Integrity Verification (IVO) or Taxpayer Protection Program (TPP) Involvement</i> , for additional guidance. <ul style="list-style-type: none">○ Letter 4464C or Letter 4115C was sent.○ # [REDACTED] <ul style="list-style-type: none">○ If a Letter 4464C or Letter 4115C was prepared and it has been 14 days or less from this date, inform the taxpayer he/she will receive a letter within the next two weeks. Do not prepare an e-4442, <i>Inquiry Referral</i>.○ If the taxpayer has received the letter and it has not been more than 45 days for the 4115C, or 60 days for the 4464C,

	#	<p>since the letter or notice was issued, advise the taxpayer to allow the 45 or 60 days requested in the letter/notice before contacting us again.</p> <ul style="list-style-type: none"> ○ If 45 or 60 days, depending on the letter, have passed since the letter or notice was issued, initiate an e-4442, <i>Inquiry Referral</i>, to Austin Directorate only, using the appropriate RICS IVO category. <p>NOTE: If your area does not have electronic 4442's, follow normal IDRS control procedures for account referrals. Prepare a paper Form 4442, <i>Inquiry Referral</i>, and fax it to 801-620-4400. Use activity code "4442TAP04" (04 being the Ogden IVO campus location code). Use the appropriate category.</p> <ul style="list-style-type: none"> ○ Inform the taxpayer that you are forwarding their inquiry to the function that is reviewing their return and they should be contacted within 30 days. ○ If a reply is received to an IVO inquiry/correspondence through the Correspondence Imaging System (CIS) initiate an e-4442 regardless of the time frame. Use the Unresolved Module Freeze Queue category. Indicate there is a CIS
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		image available and what letter the response is for.
	<ul style="list-style-type: none"> ○ [REDACTED] # [REDACTED] ○ TC 570 initiated by IDRS numbers 148XX. ○ TC 971, AC 134 ○ TC 971 AC 617 ○ [REDACTED] # [REDACTED] 	<ul style="list-style-type: none"> ○ Advise the taxpayer their return was selected for review without disclosing the IVO involvement. ○ Inform the taxpayer that you are forwarding their inquiry to the function that is reviewing their return and they should be contacted within the following time frame: begin with the date of the initial letter on CC ENMOD and calculate 60-90 days from that date. Give these calculated dates to the taxpayer in which to receive further information. For example: if the letter date on CC ENMOD is March 12, 60 days from then is May 11, and 90 days is June 10. Advise the taxpayer they should receive further information between May 11 and June 10.
	TC 971 AC 111 (CC TXMOD) and TC 971 AC 501/506 (CC ENMOD) with "AM" or "AMADJ" in the miscellaneous field	See IRM 21.6.2.4.2.1, <i>Telephone Inquiries Regarding MXEN, MXSP, IDT1, IDS1, IDT3, IDS3, IDT6, IDS6, IDT8, IDTS8, IDT9, IDS9, and Scrambled Cases</i> , for guidance.
	TC 971 AC 111 (CC TXMOD) and TC 971 AC 501/506 (CC ENMOD) with "IVO" or "PRP" in the miscellaneous field	<ul style="list-style-type: none"> ○ 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, using category

		<p>"RICS IVO Complex issue not ID Theft." Include authentication results in 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 Taxpayer Assistance Center (TAC) for assistance.
IMFOLI, IMFOLE	CC IMFOLI shows a module for MFT 32 with a TC 976 posted and CC IMFOLE has a posted TC 971 / AC 506 with "WI IVO OMM" in the miscellaneous field.	<ul style="list-style-type: none"> ○ Review CC TRDBV "CODES" screen for an Identity Theft indicator "T". ○ If present, 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, using category "RICS IVO Complex Issue not ID Theft". ○ Include authentication results in AMS. ○ Advise the taxpayer they should receive further information or their refund within 6 weeks

		<p>from the initiation of the e-4442.</p> <ul style="list-style-type: none"> ○ 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.
IMFOLI, IMFOLE	CC IMFOLI shows a module for MFT 32 with a TC 976 posted, there's no TC 971 AC 506 on CC IMFOLE, and CC TRDBV codes show status code "ERS CORRECTED".	<ul style="list-style-type: none"> ○ Review CC TRDBV "CODES" screen for an Identity Theft indicator "T". ○ If present, perform additional authentication per IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>, and if the caller passes, prepare Form 4442 to the SPIDT team located in the service center where the return was filed. ○ 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

		<p>available.</p> <ul style="list-style-type: none"> ○ 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.
TXMOD, ENMOD	RJ 150 (rejected return). see IRM 21.4.1.3.1.2.2, <i>Returns Located on Rejects or Error Resolution System (ERS)</i> .	Research CC ERINV
FFINQ	Return information (after no information on CC SUMRY or CC IMFOL) and no FREEZE- INDICATOR.	See IRM 21.4.1.3.1.2.2, <i>Returns Located on Rejects or Error Resolution System (ERS)</i> .
FFINQ	Return information (after no information on CC SUMRY, but CC IMFOLT shows TC 971 AC 052, or AC 152) and FREEZE- INDICATOR> of "1" or "2", respectively.	See IRM 21.4.1.3, <i>Refund Inquiry Response Procedures</i> , to determine whether normal processing time frames have been met.
TRDBV	<p>Return information (for IRS e-file).</p> <p>NOTE: Balance due e-file returns do not post until cycle 20, or one cycle after full payment is made, whichever occurs first.</p>	<p>See IRM 21.4.1.3.1.2.1, <i>Researching Rejected IMF E-filed Returns</i>.</p> <p>NOTE: If CC TRDBV response screen TRDPG displays the following on the first page of the tax return or on the response screen itself: "Current-Status: GUF Voided/Deleted", see IRM 21.4.1.3.1.1(2), <i>Return Not Found</i>. See IRM 2.3.73.1, <i>Command Code CC TRDBV</i>,</p>

		for more information about CC TRDBV.
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NOTE: If taxpayer indicates the routing transit number or account number shown on their return is incorrect, advise the taxpayer IRS employees cannot change or correct these numbers from the numbers shown on their return. In some circumstances, TC 971 AC 850 may be input to flip a direct deposit refund to a paper check. See IRM 21.4.1.4.7, *Direct Deposits - General Information*, for additional information.

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	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 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

	<p>receive further information or their refund within 6 weeks from the initiation of the Form 4442.</p> <ul style="list-style-type: none"> ○ 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. After authenticating, TAC assistors should then follow the guidance above.
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>. ○ 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. After authenticating, TAC assistants should then follow the guidance above.
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."	<p>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.</p>
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 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. After authenticating,

	TAC assistants should then follow the guidance above.
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")	<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. After authenticating, TAC assistants should then follow the guidance above.
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.

	<ul style="list-style-type: none"> ○ 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.
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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.

IRM 21.4.1.3.1.2.4(3) Table - Add the stop numbers to the ERS/Rejects addresses.

3. If the case is open in ERS/Rejects status 221/224 and more than 4 weeks have passed since the taxpayer responded to the notice, **OR**, the case is open in ERS/Rejects status 321/324/421/424 and more than 4 weeks have passed since the taxpayer was told they would receive either a refund or a notice, use the following chart and advise the taxpayer to re-send/re-fax the previously requested information. Tell the taxpayer to include a copy of the original letter. The address/fax numbers are based on the file location code (FLC). Inform the taxpayer he/she will be contacted within 30 days.

ERS/Rejects File Location Codes Addresses and Fax Numbers			
FLC	Location	Address	Fax Number
18, 20, 21, 75, 76	Austin	Internal Revenue Service 3651 South Interregional Highway 35 Stop 6121 Austin, TX 78741 Attn: SP Rejects Team	1-855-204- 5020
14, 16	Cincinnati	Internal Revenue Service 201 West Rivercenter Boulevard Stop 361	1-855-262- 0485

		Covington, KY 41011 Attn: SP Rejects Team	
10, 80, 89, 90, 99	Fresno	Internal Revenue Service 5045 East Butler Avenue Stop 36102 Fresno, CA 93727 Attn: SP Rejects Team	1-855-290- 2258
09, 36, 43, 70, 79	Kansas City	Internal Revenue Service 333 Pershing Road Stop 6120 N-1 Kansas City, MO 64108- 4302 Attn: SP Rejects Team	1-855-892- 7588
30, 32	Ogden	Internal Revenue Service 1973 N. Rulon White Boulevard Stop 6121 Ogden, UT 84404 Attn: SP Rejects Team	1-855-309- 9361