

IRM PROCEDURAL UPDATE

DATE: 03/02/2016

NUMBER: WI-21-0316-0433

SUBJECT: TPP Conditions; UPC 126 RC 0; Balance Due at Filing

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

CHANGE(s):

IRM 21.4.1.3(6) - Revised TPP conditions.

6. If IDRS research reveals any of the following conditions, follow IRM 25.25.6.6, "Non-TPP" Telephone Assistors Response to Taxpayers, for guidance before providing the TPP telephone number:
 - The account has UPC 126 RC 0 (with or without the letter). See IRM 21.4.1.3.1.2(2) Table, *Return Found/Not Processed*, for guidance.
 - TC 971 AC 121 on CC IMFOL or CC TXMOD (with or without the letter)
 - TC 971 AC 129 on CC IMFOL or CC TXMOD (with of without the letter)
 - TC 971 AC 121 and no return posted (unpostable has been identified as deleted (URC D))
 - TC 971 AC 111 (only those that had a previous TC 971 AC 121 or TC 971 AC 129 marker)
 - TC 971 AC 134 with a TPP indicator TC 971 AC 121 and the return is currently UPC 126 RC 0. See IRM 21.4.1.3.1.2 Table, *Return Found/Not Processed*, for guidance.
 - Letter 4883C or letter 5071C, and the taxpayer received but lost the letter, moved, or never received the letter
 - Letter 4883C or letter 5071C, and the taxpayer is questioning the reason for the delay

IRM 21.4.1.3.1.2(2) and (4) Tables - Revised UPC 126 RC 0 guidance; revised information when the account is in balance due.

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

If	Then
Unpostable condition has been corrected	○ Advise taxpayer to allow 9 weeks from the closing date for processing.

	<ul style="list-style-type: none"> ○ 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 an unresolved UPC 126 RC 0 and is not viewable on CC UPTIN and the normal processing time frames have not been met.	<ul style="list-style-type: none"> ○ Advise the taxpayer that the tax return was selected for further review and to allow the normal processing time frames in IRM 21.4.1.3, <i>Refund Inquiry Response Procedures</i>. ○ Advise the taxpayer not to call back before the time frames have passed as no additional information will be available. ○ Advise the taxpayer that they should receive either their refund or correspondence with those time frames.
Unpostable condition is an unresolved UPC 126 RC 0 and is viewable on CC UPTIN, and the normal processing time frames in IRM 21.4.1.3.1, <i>Refund Inquiry Response Procedures</i> , have been met.	CSRs and TAC assistors should see IRM 25.25.6.6, <i>Non TPP Telephone Assistors Response to Taxpayers</i> .
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"> ○ When the contact is from the taxpayer, non-TPP assistors should perform additional authentication per IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>. ○ If the caller passes additional authentication, 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.

	<ul style="list-style-type: none"> ○ Include authentication results in AMS. ○ Advise the taxpayer they should receive further information or their refund within 12 weeks from the initiation of the Form 4442. ○ Advise them not to call back before 12 weeks as no information will be available. ○ If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.3.6, <i>Identity Theft Assistance Request (ITAR) - General Information</i>, for further guidance. <p>NOTE: If you determine that the processing delay is causing the taxpayer a financial hardship, follow the procedures in IRM 21.1.3.18, <i>Taxpayer Advocate Service (TAS) Guidelines</i>.</p> <ul style="list-style-type: none"> ○ If the caller cannot authenticate, use the TAC Office Locator to locate the nearest open TAC office where the caller can go for assistance. After authenticating, TAC assistors should then follow the guidance above.
<p>Unpostable condition is UPC 147 RC 0/1 and URC D (deleted) condition shows on CC TRDBV as "GUF VOIDED/DELETED"</p>	<p>Submission Processing Identity Theft (SPIDT) has deleted the return:</p> <ul style="list-style-type: none"> ○ When the contact is from the taxpayer, 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 (3), <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</i>

	<p><i>Inquiry Response Procedures.</i></p> <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 IRM 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, use the TAC Office Locator to locate the nearest open TAC office where the caller can go for assistance. After authenticating, TAC assistors should then follow the guidance above.
<p>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>	<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>
<p>Unpostable condition is UPC 147 RC 6 or UPC 147 RC 7 and the unpostable is open.</p>	<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, and the contact is from the taxpayer, 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

	<p>147 RC 6/7".</p> <ul style="list-style-type: none"> ○ Include authentication results in AMS. ○ Advise the taxpayer they should receive further information or their refund within 12 weeks from the initiation of the e-4442. ○ Advise them not to call back before 12 weeks as no information will be available. ○ If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.3.6, <i>Identity Theft Assistance Request (ITAR) - General Information</i>, for further guidance. <p>NOTE: If you determine that the processing delay is causing the taxpayer a financial hardship, follow the procedures in IRM 21.1.3.18, <i>Taxpayer Advocate Service (TAS) Guidelines</i></p> <ul style="list-style-type: none"> ○ If the caller cannot authenticate, use the TAC Office Locator to locate the nearest open TAC office where the caller can go for assistance. After authenticating, TAC assistors should then follow the guidance above.
<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"> ○ When the contact is from the taxpayer, 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.

	<ul style="list-style-type: none"> ○ Include authentication results in AMS. ○ Advise the taxpayer they should receive further information or their refund within 12 weeks from the initiation of the e-4442. ○ Advise them not to call back before 12 weeks as no information will be available. ○ If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.3.6, <i>Identity Theft Assistance Request (ITAR) - General Information</i>, for further guidance. <p>NOTE: If you determine that the processing delay is causing the taxpayer a financial hardship, follow the procedures in IRM 21.1.3.18, <i>Taxpayer Advocate Service (TAS) Guidelines</i></p> <ul style="list-style-type: none"> ○ If the caller cannot authenticate, use the TAC Office Locator to locate the nearest open TAC office where the caller can go for assistance. After authenticating, TAC assistors should then follow the guidance above.
<p>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.</p>	<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 12 weeks. ○ Inform the taxpayer not to call before the 12 weeks have passed as we will not have any information until then. ○ If the taxpayer contacts us after the 12 weeks, refer to IRM

	<p>25.23.3.3.6, <i>Identity Theft Assistance Request (ITAR) - General Information</i>, for further guidance.</p> <p>NOTE: If you determine that the processing delay is causing the taxpayer a financial hardship, follow the procedures in IRM 21.1.3.18, <i>Taxpayer Advocate Service (TAS) Guidelines</i></p>
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NOTE: CC TRDBV will have the necessary information to identify 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.

3. Information concerning a return received but not yet processed will be on the Fact of Filing (FOF) within three weeks of return receipt. The information will remain on the FOF for three to six weeks depending on processing times. Additional information on CC "FFINQ" can be found in IRM 2.3.13, *Command Codes FFINQ, REINF REMFE*.

CAUTION: Do not use information from CC "FFINQ" to advise the taxpayer that the return has been processed and the refund issued. Advise the taxpayer that the return is still in processing and emphasize that the easiest way to keep track of the status of their refund is through our automated systems "Where's My Refund" on IRS.gov, and our free mobile application "IRS2Go" (English and Spanish) for smart phones.

4. Input CC "FFINQ" and review the screen for the following information:
 - o RESEQUENCE IND — If present, indicates the return has been held for review or delayed for some reason. If this indicator is not present use Status-CYC for time frame. If "1" add one cycle to the Status-CYC time frame to complete processing and refund to be issued.
 - o Status CD –

If	Then
1	Refund should be issued in the cycle on Status-CYC (add one cycle if RESEQUENCE-IND=1)
2	Return should post or go to ERS. Taxpayer should be contacted within four weeks of cycle date if additional processing information is required.
3	Identifies ST 2 cases that are going to be processed. Refund should

	be issued in Status–CYC (add one cycle if RESEQUENCED-IND = 1).
4	<p>Identifies those returns that have entered ERS. Research CC ERINV. See IRM 21.4.1.3.1.2.3, <i>Researching Rejected Returns with Command Code (CC) ERINV</i>. If four weeks (cycles) have elapsed from the FFINQ status code and there is no new information on CC ERINV, check CC NAMES to see if the return was processed under a different TIN. If still not found, prepare an e-4442, <i>Inquiry Referral</i> to the Submission Processing ERS area. Advise taxpayer he/she will be contacted within 30 days.</p> <p>NOTE: If the original returns were processed in Andover, send referrals to Cincinnati; and if the original returns were processed in Philadelphia, send referrals to Ogden.</p>
5	<p>The return has been corrected by ERS. The refund should be issued by the PROJECTED-DATE found on CC FFINQ. If four weeks have passed since this date and no new information on IDRS, advise the taxpayer to refile his/her return, attach all appropriate forms such as; schedules, forms, and copies of Form W-2.</p> <p>NOTE: If CC TRDBV shows the return was E-filed and has a balance due, address the balance due issue with the taxpayer and advise that the account will be kept unsettled until the earlier of the date full payment is received or cycle 20. For paper returns the account will remain unsettled until full payment is received or the return due date is reached. The taxpayer will then receive a notice of the balance due.</p>

- RTN – The routing transit number indicates an electronic funds transfer was requested, but does not necessarily mean the direct deposit will occur.