IRM PROCEDURAL UPDATE

DATE: 03/18/2016

NUMBER: WI-21-0316-0565

SUBJECT: TC 971 AC 134 and No Letter Sent; Response to ERS Inquiry; Status 421/424 Time Frame

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

CHANGE(s):

IRM 21.4.1.3(4) Table and (7) Table - Added guidance when a paper return was filed; added IUP transfer numbers.

4. Ask the taxpayer if they've checked on the status of the refund by using one of the IRS automated systems, Where's My Refund (WMR) on IRS.gov, our free mobile application IRS2Go (English and Spanish) for smart phones, or the Refund Hot Line.

   NOTE: Keep in mind that the WMR application is limited to the past 2 years, which means returns processed in 2016 are limited to 2014 and 2015 tax years with only one year available at any time. And, 2014 will display only if the 2015 hasn't yet been processed. If the taxpayer enters the 2014 refund information, and the 2015 has been processed, the taxpayer will get the message that no information is available for the data that was entered.

   Use the table below to determine your call resolution actions.

If taxpayer's response is	Then

No, and the normal processing time frames have not been met.	1. Provide the taxpayer with appropriate return processing time frames and information about our automated refund applications:
	
	• Where's My Refund? on IRS.gov, now includes a "refund status tracker bar" that will show you which processing status your return is in:
	
	   a. Return Received – no projected refund date is given
	   b. Refund Approved – the

	refund date depending on direct deposit or paper check mailing is provided
	
	  c. Refund Sent – informs the taxpayer of the date the refund was transmitted to the financial institution, or the date a paper check was mailed
	
	    ▪ IRS2Go (English and Spanish), our free mobile application for smart phones
	    ▪ Refund Hotline - 1-800-829-1954 - toll free assistors provide only if the taxpayer does not have access to a computer or the internet.
	
	2. Advise the taxpayer that **the best way to get the most current information about their refund is through the automated systems. They are fast, accurate and available 24 hours a day, 7 days a week from any computer or smart phone 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.**
	
	3. Route them out to the automated Refund Hot line, transfer extension #90278 (English) (3158 for English IUP sites) or #90279 (Spanish) (3258 for Spanish IUP sites).
	
	4. If the taxpayer refuses to be routed to the automated refund hot line, ask the taxpayer if they have any additional questions. If not, then thank him/her for calling and end the call.

No, and the normal processing time frames have been met.	1. Authenticate the taxpayer's identity and conduct account research to assist the taxpayer. See IRM 21.4.1.3.1, *Locating the Taxpayer's Return*, for additional information. 2. Before ending the call, advise the taxpayer that **the best way to get the most current information about their refund is through the automated systems. They are fast, accurate and available 24 hours a day, 7 days a week from any computer or smart phone 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.**
Yes, and the normal processing time frames haven't been met, and they received a response saying "We received your tax return and it is being processed", or "Your tax refund is scheduled to be sent to your bank on..."	1. **DO NOT Access their Account or complete any research.** 2. Advise the taxpayer that you are unable to provide any additional information than the information already provided by the automated system and provide the appropriate return processing time frames. 3. Advise the taxpayer that **the best way to get the most current information about their refund is through the automated systems. They are fast, accurate and available 24 hours a day, 7 days a week from any computer or smart phone 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, and the normal processing time frames haven't been met, and they originally received a response saying "We received your tax return and it is being processed", or "Your tax refund is scheduled to be sent to your bank on...", but now the automated system returns a message indicating "no data is available"	Tell the taxpayer: 1. The initial message is still accurate, we received the return, and it is being processed. Provide the appropriate return processing time frames. 2. The tool is updated no more than once a day – usually overnight. 3. They should wait and check the tool again tomorrow.
Yes, and the taxpayer provides a 4 digit reference number that they got on one of the automated systems	Authenticate the taxpayer's identity and conduct account research to assist the taxpayer. See IRM 21.4.1.5, *Internet Refund Fact of Filing*, for further guidance, and Exhibit 21.4.1-4, *Internet Refund Fact of Filing Reference Numbers*, for a list of the most common reference codes. **EXCEPTION:** If IDRS research reveals UPC 126 RC 0, see the guidance in the (2) Table in IRM 21.4.1.3.1.2, *Return Found/Not Processed*, for guidance.
Yes, and the taxpayer was informed by the automated application that a change occurred to the refund amount for which the taxpayer needs additional information or the taxpayer was provided with a call back number and 3 digit extension	Authenticate the taxpayer's identity and conduct account research to assist the taxpayer. See IRM 21.4.1.4.1, *Refund Not Sent or Amount Differs*, for additional information.
Yes, but the automated application "cannot provide any information" and it has been more than 24 hours since the taxpayer received acknowledgement of their e-	1. Authenticate the taxpayer's identity and confirm that they are using the correct account information from their tax return. Access CC FFINQ or CC REINF if necessary. **DO NOT**

filed return or 4 weeks since they mailed their paper return	**PROVIDE ANY REFUND INFORMATION.** 2. Advise the taxpayer of the appropriate return processing time frames and that **the best way to get the most current information about their refund is through our automated systems. They are fast, accurate and available 24 hours a day, 7 days a week from any computer or smart phone 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 won't have to wait on hold to speak to an assistor.** 3. Route them out to the automated Refund Hot line, transfer extension #90278 (English) (3158 for English IUP sites) or #90279 (Spanish) (3258 for Spanish IUP sites). 4. If the taxpayer refuses to be routed to the automated refund hot line, ask the taxpayer if they have any additional questions. If not, then thank him/her for calling and end the call.
Yes, and the normal processing time frames have been met	1. Authenticate the taxpayer's identity and conduct account research to assist the taxpayer. See IRM 21.4.1.3.1, *Locating the Taxpayer's Return*, for additional information. 2. Before ending the call, if the refund hasn't been issued, emphasize to the taxpayer that **the best way to get the most current information about their refund is through the automated systems. They are fast, accurate and available 24 hours a day, 7 days a week**

	from any computer or smart phone 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.

REMINDER: Remember, Where's My Refund cannot provide any information on Form 1040X, *Amended U.S. Individual Income Tax Return*. See (7) below for Form 1040X information through automation.

5. If the taxpayer has other non-refund related issues, after authenticating the taxpayer's identity, conduct the necessary account research and provide assistance according to the applicable IRM procedures.
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

7. If preliminary questions determine the call is about a Form 1040X, *Amended U.S. Individual Income Tax Return*, proceed with the following:
   - Ask the taxpayer for the date they mailed their amended return.
   - Determine if the amended return was submitted more than 16 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:

NOTE: The **Where's My Amended Return?** tool provides the status of Form 1040X, Amended Tax Return, for the current year and up to three prior years.

If the Taxpayer's response is	Then

No	1. Provide the taxpayer with the appropriate processing time frame and information about our automated Amended Return applications:
	    ▪ 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:
	        a. Amended Return Received – Taxpayer is provided the received date and told to wait 16 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.
	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.**
	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.

	NOTE: Transferring a caller directly to the Form 1040X number is **not** an option. Transfer the caller to the WMAR automated application by using the WMR CSR direct transfer numbers #90278 (English) (3158 for English IUP sites) or #90279 (Spanish) (3258 for Spanish IUP sites) that have already been established. Inform the caller before you transfer, to select the "Amended Return" prompt to use the automated application. 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..."	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, o and the taxpayer provides a 3 digit reference number they got on one of the automated	Authenticate the taxpayer's identity and conduct account research to assist the taxpayer.

- systems, or - and the taxpayer was informed by the application a change occurred to the amended return or refund amount, or - 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	

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 - Added a note for TC 971 AC 134 and no letter was sent.

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, *Unpostables*.	Research CC UPTIN
TXMOD/IMFOL	TC 914, 916 or 918	# ████████████████ ██████████ #
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, *-R Freeze Modules with Integrity Verification (IVO) or Taxpayer Protection Program (TPP) Involvement*, for additional guidance.
	o Letter 4464C or Letter 4115C was sent. o # ████████████████ ████████████ ████████████ ████████████ #	o 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, *Inquiry Referral*. o 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, 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. o If 45 or 60 days, depending on the letter, have passed since the letter or notice was issued, initiate an e-4442, *Inquiry Referral*, to Austin Directorate **only**, using the appropriate RICS IVO category. **NOTE:** If your area does not have electronic 4442, follow normal IDRS control procedures for account referrals. Prepare a paper Form 4442, *Inquiry Referral*, and fax it to 855-851-1378. Use activity code "4442TAP04" (04 being the Ogden IVO campus location code). Use the appropriate category. o 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. o 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 image available and what letter the response is for.

	o **#** ████████████ ████████████ ████████████ ████████████ ████████████ ███████**#** o TC 570 initiated by IDRS numbers 148XX. or o TC 971, AC 134 or o TC 971 AC 617 or o **#**██████████ ████████████ ████████████ ████████████ ████████████ ████████**#**	o Advise the taxpayer their return was selected for review without disclosing the IVO involvement. o 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. **NOTE:** If the TC 971 AC 134 is present and no letter or notice has been issued, advise the taxpayer to allow 30 days for a letter or notice regarding the delay in their refund. The 30 days starts from the 23C date of the posting of the return. If 30 days have passed, then an e-4442 should be sent to IVO using the "RICS IVO Unresolved Module Freeze. "(If the caller is claiming identity theft, then use the "RICS IVO ID Theft Issue" –

		regardless of the number of days.)
	TC 971 AC 111 (CC TXMOD) and TC 971 AC 501/506 (CC ENMOD) with "AM" or "AMADJ" in the miscellaneous field	See IRM 25.23.4.4.1, *Telephone Inquiries Regarding MXEN, MXSP, IDT1, IDS1, IDT3, IDS3, IDT6, IDS6, IDT8, IDTS8, IDT9, IDS9, and Scrambled Cases*, for guidance.
	TC 971 AC 111 (CC TXMOD) and TC 971 AC 501/506 (CC ENMOD) with "IVO" or "PRP" in the miscellaneous field	o When the contact is from the taxpayer, perform additional authentication per IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, 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. o Advise the taxpayer they should receive further information or their refund within 12 weeks from the initiation of the e-4442. o Advise them not to call back before 12 weeks as no information will be available. o If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.3.6, *Identity Theft Assistance Request (ITAR) - General Information*, for further guidance. o If the caller cannot authenticate, use the Taxpayer Assistance Center (TAC) Office Locator to locate the nearest open TAC where the caller can go for assistance. After

		authenticating, TAC assistors should then follow the guidance above.
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.	o Review CC TRDBV "CODES" screen for an Identity Theft indicator "T". o If present, and the contact is from the taxpayer, perform additional authentication per IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, and if the caller passes, prepare e-Form 4442 to IVO, using category "RICS IVO Complex Issue not ID Theft". o Include authentication results in AMS. o Advise the taxpayer they should receive further information or their refund within 12 weeks from the initiation of the e-4442. o Advise them not to call back before 12 weeks as no information will be available. o If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.3.6, *Identity Theft Assistance Request (ITAR) - General Information*, for further guidance. o 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.

| 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". | Review CC TRDBV "CODES" screen for an Identity Theft indicator "T". If present, and the contact is from the taxpayer, perform additional authentication per IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, 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), *Review of Deleted Returns*, 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 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, *Identity Theft Assistance Request (ITAR) - General Information*, for further guidance. 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.
TXMOD, ENMOD	RJ 150 (rejected return). see IRM 21.4.1.3.1.2.2, *Returns Located on Rejects or Error Resolution System (ERS)*.	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, *Returns Located on Rejects or Error Resolution System (ERS)*.
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, *Refund Inquiry Response Procedures*, to determine whether normal processing time frames have been met.
TRDBV	Return information (for IRS e-file). **NOTE:** Balance due e-file returns now post but are kept unsettled until cycle 20, or until the balance due is paid.	See IRM 21.4.1.3.1.2.1, *Researching Rejected IMF E-filed Returns*. **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), *Return Not Found*. See IRM 2.3.73.1, *Command Code CC TRDBV*, for more information about CC TRDBV.

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.

IRM 21.4.1.3.1.2.4(1) Note and Table and (2) - Added guidance when ERS cause can be determined; and a time frame to status 421/424; and change address.

1. Review the CC ERINV screen for the status codes. The following provides some of the most common ERS status codes and their time frames. Advise the taxpayer of the correct time frames via telephone or "C" letter. For additional codes and time frames, see Exhibit 21.4.1-1, *Error Resolution System (ERS) STATUS CODES*, or Exhibit 21.4.1-2, *Error Resolution System (ERS) Action Codes (For use by ERS/Reject Unit)*.

   NOTE: For any ERS Status Code not specifically noted below, and you cannot determine the cause for the condition, allow 8 weeks from the original received date of the tax return to pass before submitting a Form 4442, *Inquiry Referral*, to ERS. If the original return was processed in Andover, refer to Cincinnati; if the original return was processed in Philadelphia, refer to Ogden.

   NOTE: If you can determine the cause for the condition (by reviewing the paragraphs used in the Letter 12C on CC ENMOD) advise the taxpayer to provide the information using the ERS/Rejects address/fax chart in (3) below.

   NOTE: The complete list of ERS status codes is in Exhibit 3.12.37-21, *ERS Status Codes.* The time frames related to the suspense periods for these codes is in Exhibit 3.12.37-2, *Use of Action Codes on ERS Records.*

If the Status Code is	And	Then
100	It is an unworked error record that is usually a simple problem that is corrected in three to four days.	1. Advise taxpayer to allow normal processing time and to visit Where's My Refund at irs.gov, or from the IRS2Go phone application from a smart phone, for current information. Where's My Refund can inform the taxpayer of the projected date of the refund. Also advise the taxpayer not to call before the normal processing time frames have passed as no additional information will be available. 2. If problem is not resolved, taxpayer will receive a letter during normal processing time explaining

		any additional requirements.
221/224	The taxpayer received correspondence. The case is in unworkable suspense and waiting for the taxpayer's response. The case will **remain in suspense for 40 workdays.** **NOTE:** Taxpayers will be contacted via Letter 12C, *Individual Return Incomplete for Processing: Form 1040, Form 1040A and 1040EZ*. CC ENMOD will display the selective paragraphs input on these letters except for selective paragraph "i" which is used for a narrative fill-in.	1. Advise taxpayer to provide requested information; **AND** 2. Advise them of the 6 week normal processing time frame. This time frame would begin from the time the taxpayer responded to the information request.
221/224	The taxpayer indicates that the response must be delayed because of illness, the preparer is out of town, or other valid reason.	1. Advise the taxpayer to immediately fax a statement requesting an extension to the fax number on the letter, and include a copy of the Letter 12C. 2. If unable to fax, the taxpayer should immediately write to the address on the letter requesting an extension, and include a copy of the Letter 12C. 3. Advise the taxpayer to fax or mail the delayed information within 30 days of the current date. 4. Include a history item on AMS with this information.
221/224	The taxpayer did not	1. Check CC ENMOD to

	receive correspondence.		determine if a letter was prepared. If a letter 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 2 weeks. Do not prepare Form 4442, *Inquiry Referral*, **until more than 14 days have passed from letter preparation.** If the address has changed, see (5) below.

2. If a letter was prepared more than 14 days ago, prepare Form 4442, *Inquiry Referral*, and fax to ERS/Rejects. Advise taxpayer to expect a letter within three weeks.

3. If CC ENMOD indicates no letter was sent, and CC ERINV shows the remaining days in suspense is greater than 30 days, **DO NOT** prepare a Form 4442, *Inquiry Referral*. Inform the taxpayer they will receive a letter within the next 2 weeks. If the address has changed, see (5) below.

4. If CC ENMOD indicates no letter was sent, and CC ERINV shows the remaining days in suspense to be 30 days or less, prepare Form 4442, *Inquiry Referral*, and fax to the appropriate ERS/Reject Unit. Advise taxpayer to expect a letter within three weeks.

5. Verify taxpayer's address. If it is a different address than the one on the original tax return, indicate

		the new address on Form 4442, *Inquiry Referral*. In this instance, prepare and send the Form 4442 immediately. Change the address if the caller meets oral statement authority. See IRM 3.13.5.27, *Oral Statements/Telephone Contact Address Change Requirements*. If the taxpayer does not meet oral statement authority for the address change, advise the taxpayer to obtain Form 8822, *Change of Address*, per IRM 21.3.6.4.1, *Ordering Forms and Publications*, and mail the form to the center where they filed their return. If the taxpayer filed electronically, provide the IRS address based on which state they would have sent a paper return.
321/324	No reply has been received	1. Reject Unit will work the case without the requested information. 2. It should be worked in 10 business days. 3. Advise taxpayer if they do not receive correspondence or the refund in four weeks to contact us again.
421/424	Correspondence has been received.	Cases should be worked in 10 business days. Advise the taxpayer they should receive correspondence or a refund within four weeks from the date the taxpayer returned the information.

2. Make referrals to ERS/Rejects on Form 4442, *Inquiry Referral*, when correspondence was sent to the taxpayer requesting missing information and he/she did not receive the correspondence and the case is still in ERS. If the taxpayer has moved and has a different address than the one on the original tax return, indicate the new address on the Form 4442, *Inquiry Referral*. Inform the taxpayer he/she will be contacted within 21 days.

   NOTE: Change the address if the caller meets oral statement authority per IRM 3.13.5.27, *Oral Statement/Telephone Contact Address Change Requirements*. If the taxpayer does not meet oral statement authority for the address change, advise the taxpayer to obtain Form 8822, *Change of Address*, per IRM 21.3.6.4.1, *Ordering Forms and Publications*, and mail the form to the center where they filed their return. If the taxpayer filed electronically, provide the IRS address based on which state they would have sent a paper return.

   REMINDER: If ERS/Rejects has closed the case, they cannot help the taxpayer.