

IRM PROCEDURAL UPDATE

DATE: 04/01/2016

NUMBER: WI-21-0416-0654

SUBJECT: TC 971 AC 134 No Letter; Refund Inquiry Procedures MFT 32; EEFax; Information in 12C; RAL/RAC 5 Day Time Frame

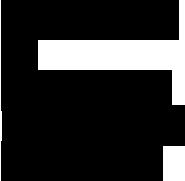
AFFECTED IRM(s)/SUBSECTION(s): 21.4.1

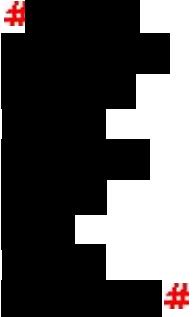
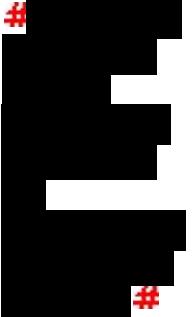
CHANGE(s):

IRM 21.4.1.3.1.2(1) Table - TC 971 AC 134 and no letter - 23C date.

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] #
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">o Letter 4464C or Letter 4115C was sent.o # [REDACTED]	<ul style="list-style-type: none">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, <i>Inquiry Referral</i>.o If the taxpayer has

	 #	<p>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.</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, follow normal IDRS control procedures for account referrals. Prepare a paper Form 4442, <i>Inquiry Referral</i>, and fax it to 855-851-1378. 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
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		Unresolved Module Freeze Queue category. Indicate there is a CIS image available and what letter the response is for.
	<ul style="list-style-type: none"> ○  ○ TC 570 initiated by IDRS numbers 148XX or ○ TC 971, AC 134 or ○ TC 971 AC 617 or ○  	<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. <p>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 TC 971 AC 134. If 30 days have passed, then an e-4442 should be sent to</p>

		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, <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"> ○ When 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, 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 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. ○ If the caller cannot authenticate, use the

		<p>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.</p>
IMFOLI, IMFOLE	<p>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.</p>	<ul style="list-style-type: none"> ○ 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, <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 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. ○ If the caller cannot authenticate, use the TAC Office Locator to locate the nearest open TAC office where the caller can

		<p>go for assistance. After authenticating, TAC assistors should then follow the guidance above.</p> <p>NOTE: Refund Inquiry employees only: If no return is posted and indicators exist for MFT 32, Refund Inquiry employees working Form 3911 or Form 1310 should close their case with Letter 109C advising the taxpayer to call IRS at 800-829-1040 during the hours of 7:00 am to 7:00 pm (local time), Monday - Friday. Advise the taxpayer that the return was selected for further review and that we'll need to speak with him/her to validate the information that was submitted. Form 3911 and Form 1310 should then be destroyed as classified waste.</p>
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, 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 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

		<p>should receive further information or their refund within 12 weeks from the initiation of the Form 4442.</p> <ul style="list-style-type: none"> ○ 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. ○ 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>NOTE: Refund Inquiry employees only: If no return is posted and indicators exist for MFT 32, Refund Inquiry employees working Form 3911 or Form 1310 should close their case with Letter 109C advising the taxpayer to call IRS at 800-829-1040 during the hours of 7:00 am to 7:00 pm (local time), Monday - Friday. Advise the taxpayer that the return was selected for further review and that we'll need to speak with him/her to validate the information that was submitted. Form 3911 and Form 1310 should then be destroyed as classified waste.</p>
TXMOD,	RJ 150 (rejected)	Research CC ERINV

ENMOD	return). 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 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	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, <i>Researching Rejected IMF E-filed Returns</i> . 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> , 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.

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

If	Then
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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 guidance.</p>
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 , <i>Refund Inquiry Response Procedures</i> , have been met.	<p>CSRs and TAC assistors should see IRM 25.25.6.6, <i>Non TPP Telephone Assistors Response to Taxpayers</i>.</p>
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),

	<p><i>Review of Deleted Returns</i>, for routing based on the DLN of the return.</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 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 assistants should then follow the guidance above. <p>NOTE: Refund Inquiry employees only: If no return is posted and indicators exist for MFT 32, Refund Inquiry employees working Form 3911 or Form 1310 should close their case with Letter 109C advising the taxpayer to call IRS at 800-829-1040 during the hours of 7:00 am to 7:00 pm (local time), Monday - Friday. Advise the taxpayer that the return was selected for further review and that we'll need to speak with him/her to validate the</p>
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	information that was submitted. Form 3911 and Form 1310 should then be destroyed as classified waste.
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"> ○ 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 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 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.
Unpostable condition is UPC 147 RC 4 with Special Processing Code (SPC) 9. SPC 9 is displayed on CC TRDBV. Select "GUF	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,

VOIDED-DELETED" and then "CODES."	<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, 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 147 RC 6/7". ○ 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

	<p>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")	<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. ○ 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,

	<p>TAC assistors should then follow the guidance above.</p> <p>NOTE: Refund Inquiry employees only: If no return is posted and indicators exist for MFT 32, Refund Inquiry employees working Form 3911 or Form 1310 should close their case with Letter 109C advising the taxpayer to call IRS at 800-829-1040 during the hours of 7:00 am to 7:00 pm (local time), Monday - Friday. Advise the taxpayer that the return was selected for further review and that we'll need to speak with him/her to validate the information that was submitted. Form 3911 and Form 1310 should then be destroyed as classified waste.</p>
<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 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>

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.

IRM 21.4.1.3.1.2.4(1) and (2) and (3) - Added fax/EFax information; procedure if can identify the ERS condition by reviewing the Letter 12C; and ERS status 222.

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. See the fax/EFax numbers in (3) below. 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. Use CC ERINV to determine the correct FLC to match up with the fax number.

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.	<ol style="list-style-type: none">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

		<p>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.</p> <p>2. If problem is not resolved, taxpayer will receive a letter during normal processing time explaining any additional requirements.</p>
221/222/224	<p>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.</p> <p>NOTE: Taxpayers will be contacted via Letter 12C, <i>Individual Return Incomplete for Processing: Form 1040, Form 1040A and 1040EZ</i>. CC ENMOD will display the selective paragraphs input on these letters except for selective paragraph "i" which is used for a narrative fill-in.</p> <p>CAUTION: Status 222 is international correspondence and has a suspense period of 45 days.</p>	<p>1. Advise taxpayer to provide requested information; AND</p> <p>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.</p>
221/222/224	The taxpayer indicates	1. Advise the taxpayer to

	<p>that the response must be delayed because of illness, the preparer is out of town, or other valid reason.</p>	<p>immediately fax a statement requesting an extension to the fax number on the letter, and include a copy of the Letter 12C.</p> <ol style="list-style-type: none"> 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.
221/222/224	<p>The taxpayer did not receive correspondence.</p>	<ol style="list-style-type: none"> 1. Check CC ENMOD to 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, <i>Inquiry Referral</i>, 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, <i>Inquiry Referral</i>, and fax to ERS/Rejects. See fax/EFax numbers below in (3). 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

		<p>suspense is greater than 30 days, DO NOT prepare a Form 4442, <i>Inquiry Referral</i>. Inform the taxpayer they will receive a letter within the next 2 weeks. If the address has changed, see (5) below.</p> <ol style="list-style-type: none"> <li data-bbox="922 475 1357 929">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, <i>Inquiry Referral</i>, and fax to the appropriate ERS/Reject Unit. See fax/EFax numbers in (3) below. Advise taxpayer to expect a letter within three weeks. <li data-bbox="922 929 1357 1881">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, <i>Inquiry Referral</i>. 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, <i>Oral Statements/Telephone Contact Address Change Requirements</i>. If the taxpayer does not meet oral statement authority for the address change, advise the taxpayer to obtain Form 8822, <i>Change of Address</i>, per IRM 21.3.6.4.1, <i>Ordering Forms and Publications</i>, and mail the form to the center where they filed their return. If the taxpayer filed electronically, provide
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		<p>the IRS address based on which state they would have sent a paper return.</p> <p>6. 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. Use CC ERINV to determine the correct FLC to match up with the fax number.</p>
If the Status Code is:	And	Then
321/324	No reply has been received	<ol style="list-style-type: none"> 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. 4. 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. Use CC ERINV to determine the correct FLC to match up with the fax number.
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. See fax/EFax numbers in (3) below. 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.

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, or if the letter is not available to include a note explaining why they don't have the original letter. The address/fax numbers are based on the file location code (FLC) that can be determined on CC ERINV. Inform the taxpayer he/she will be contacted within 30 days. Use the numbers below for any ERS/Rejects status requiring a fax/EFax. Use CC ERINV to determine the correct FLC to match up with the fax number.

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	1-855-262- 0485

		Stop 361 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	1-559-456- 7233
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

IRM 21.4.1.4.7.1(7) - Added 5 calendar day time frame to RAL/RAC conditions.

7. If the refund is in the form of a RAL or a RAC, refer the taxpayer to the financial institution (FI) or Tax Preparer. Bank account numbers for RAL or RAC refunds commonly display the taxpayer's SSN as the last nine digits, or displays the SSN in reverse order, in the account number on CC IMFOBT. For a list of most common Refund Anticipation Loan (RAL) Financial Institutions, see Exhibit 21.4.1-3, *Most Common Refund Anticipation Loan Banks*.
 - o If the taxpayer states they did not receive the RAL/RAC, advise them to contact the preparer or FI prior to initiating a trace.

- If the taxpayer states they have contacted the FI and the FI requests proof of deposit, initiate a refund trace, see IRM 21.4.2, *Refund Trace and Limited Payability*. The 5 calendar day direct deposit time frame (from the refund date) is still in effect before IRS can take any action.
- If the taxpayer states he/she wants to bypass the RAL or the RAC, see IRM 21.4.4, *Manual Refunds*, and IRM 3.17.79.6.4.2, *Certifying ACH/Direct Deposit Hardship Refunds*.

CAUTION: For refund requests on original electronically filed returns, with the exception of an Injured Spouse claim filed with the original return (see IRM 21.4.4.4, *Preparation of Manual Refund Forms*), the IRS can only bypass the RAL/RAC if the application was denied by the FI and the contract between the taxpayer and the FI is no longer in effect. The taxpayer must provide written proof of the denial of the RAL/RAC from the FI. The taxpayer may fax the information.

Determine if the documentation can be faxed while you are on the telephone with the taxpayer. If the taxpayer can fax, provide them with your fax number. See IRM 21.5.2.4.3, *Adjustments Requiring an Amended Return or Taxpayer Documentation*, for additional information on accepting faxed documentation. If the taxpayer cannot fax immediately, advise them to call back when they are able fax or, if unable to fax, they may submit the request and supporting documentation to the address where they would normally file a paper return. Provide the address based information at: Where to File Addresses for Tax Professionals. Process the request if the refund has not been issued and the taxpayer agrees to a systemic refund. Unless denied by the FI, the RAL/RAC request remains valid until after the issuance of the original requested refund.

If a taxpayer requests a manual refund due to economic hardship, consider whether to refer the case to TAS. See IRM 21.1.3.18 (3), *Taxpayer Advocate Service (TAS) Guidelines*.

- If the taxpayer states they didn't file the return that resulted in the RAL/RAC, input TC 971 AC 522 and the appropriate IDT tracking code if not already on the account. See IRM 25.23.2.17, *Initial Allegation or Suspicion of Tax-Related Identity Theft - Identity Theft Indicators*, for codes and additional information. See IRM 21.4.3.4.4, *Returned Refund Check Procedures*, for guidance to send the RAL/RAC to the IRS. Enter a narrative in AMS with the advice to the taxpayer and reason for it.