IRM PROCEDURAL UPDATE

DATE: 12/10/2015

NUMBER: WI-21-1215-1765

SUBJECT: Oral Statement Authority; Bureau of the Fiscal Service Telephone Number; Corrected Links; ERS Status Codes

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

CHANGE(s):

IRM 21.4.1.3.1.2(1) Table - Changed the link to IRM 25.23.4.4.1.

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	o If a Letter 4464C or Letter 4115C was prepared and it has been 14 days or less

	sent.	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 **#**	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. - 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.
	# **#** - TC 570 initiated by IDRS numbers 148XX. - TC 971, AC 134 - TC 971 AC 617 **#** **#**	- 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 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 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 6 weeks from the initiation of the e-4442. o Advise them not to call back before 6 weeks as no information will be available. o 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. 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, 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 6 weeks from the initiation of the e-4442. o Advise them not to call back before 6 weeks as no information will be available. o 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. 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, 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 6 weeks from the initiation of the Form 4442. Advise them not to call back before 6 weeks as no information will be available. If the taxpayer contacts us after the 6 weeks, issue another e-4442 as above and advise the taxpayer to wait an additional 6 weeks for further information or resolution. 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 do not post until cycle 20, or one cycle after full payment is made, whichever occurs first.	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 21.4.1.3.4(2) Caution - Changed the link to IRM 25.23.4.4.1.

2. If research shows a refund has been generated and the taxpayer states he did not receive the check, use the following "If–And–Then" table to assist in resolving the issue:

   CAUTION: 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 25.23.4.4.1, *Telephone Inquiries Regarding MXEN, MXSP, IDT1, IDS1, IDT3, IDT6, IDS6, IDT8, IDTS8, IDT9, IDS9, and Scrambled Cases*, for additional information.

   CAUTION: Do not initiate a refund trace over the phone if there is IVO involvement on the module. When providing a pre-populated Form 3911, verify all information is for the correct taxpayer. See IRM 21.5.6.4.35.3, *-R freeze Modules With Integrity Verification Operation (IVO) or Taxpayer Protection Program (TPP) Involvement*, for additional information.

   NOTE: Many U.S. Post Offices will forward the refund check if the taxpayer has a forwarding address on file with the local post office. If this is the case, advise the taxpayer to allow 2 additional weeks from the IDRS refund payment date for receipt of the check. If the check is not received by the end of those 2 weeks, follow normal refund trace procedures.

If taxpayer states he/she did not receive a refund	And the date is	Then
TC 846 is present on the module and a paper check was issued	Less than four weeks from the mailing date which is found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE:", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".	o Advise taxpayer to call back when four weeks from the mailing date have passed.
TC 846 is present on the module and a paper check was issued	More than four weeks since the mailing date which is found on CC IMFOLT	See IRM 21.4.2, *Refund Trace and Limited Payability*.

	on the line below the TC 846 as "RFND-PAY-DATE:", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".	
TC 846 is present on the module and the refund is a direct deposit (DD)	At least five calendar days since **scheduled** DD date **NOTE:** The scheduled date of a DD is found on CC IMFOLT on the line below the TC 846 as **RFND-PAY-DATE:**, and on CC TXMOD on the line below the TC 846 as **RFND-PYMT-DT>**	Verify the routing transit number (RTN) or numbers if the deposit is a split refund, see IRM 21.4.1.4.7.1, *Direct Deposit of Refunds*. Initiate refund trace per IRM 21.4.2, *Refund Trace and Limited Payability*, if appropriate.
TC 846 is present on the module and the refund is a DD	The caller states they were told by their bank that their refund was returned to the IRS.	o Follow the IF and THEN chart in IRM 25.25.8.4, *Responding to Taxpayer Inquiries*, or o If the conditions in IRM 25.25.8.4, do not exist, follow IRM 21.4.1.4.7.1, *Direct Deposit Refunds*.
TC 840 manual refund **NOTE:** If TC 840 carries a blocking series and serial	10 calendar days from the "RFND-PAY-DATE" on CC IMFOLT or the	Advise the taxpayer to file Form 3911, *Taxpayer Statement Regarding Refund*. See IRM 21.4.2.4.1, *Form 3911,*

number 9XXXX series with a Julian date less than 400, it is a "Dummy TC 840" and no actual check has been issued. Research for the SSN where the refund was issued.	"RFND-PYMT-DT" on CC TXMOD, either of which is located below the TC 840	*Taxpayer Statement Regarding Refund*, for additional guidance regarding Form 3911. See exception below for taxpayers located in a disaster area.
TC 740 Undelivered Refund		See IRM 21.4.3, *Returned Refunds/Releases*, for resolving undelivered refunds.
TC 841 Returned/Stopped Refund		1. Determine cause of the refund stop 2. Attempt to resolve issue 3. See IRM 21.5.6, *Freeze Codes* for resolving freeze releases. **NOTE:** Refer to Exhibit 21.4.2-3, *Reason for Cancellation Codes and Generated Account Information*, to determine the cause of refund cancellation.
TC 898/899 TOP Offset		See IRM 21.4.6.5.1, *Taxpayer Inquiries on TOP Offset*.
TC 960 is posted and a refund has been issued		o Research CC CFINK for receipt code "R" and advise the taxpayer to check with the POA of record for receipt of the refund check. o If the taxpayer has already asked the POA, follow the appropriate

		guidance above.

NOTE: If the taxpayer alleges preparer misconduct as the reason for non-receipt of the refund, see IRM 25.24.1.4, *Telephone Assistors/Taxpayer Assistance Center (TAC) Overview*. In some situations, you may need to advise the taxpayer that the restoration of the refund to the taxpayer may become a civil matter between the taxpayer and the preparer.

NOTE: When sending a Form 3911 to the taxpayer, enclose a return envelope with your affiliated Refund Inquiry Unit's address. Input the following history item on the account:
EXAMPLE: H,39112TP

EXCEPTION: If the taxpayer is located in a Presidentially-Declared Disaster area and the check is issued between 10 days before the disaster and 30 days after the disaster, a Form 3911 is not required. Oral authority should be taken from all taxpayers including those who filed a joint return.

IRM 21.4.1.4.7.1(6) Table - Changed the link to IRM 25.23.4.4.1.

6. Check RTN, account type, and the account number.

If	Then
Date of deposit is less than 5 calendar days prior.	1. Provide the date of deposit. 2. Advise taxpayer to contact the bank or financial institution.
5 or more calendar days have passed since scheduled date of deposit.	Ask if the taxpayer has contacted the financial institution. o If NO - advise to do so o If YES - continue with the steps below
Taxpayer states that the bank shows no record of the deposit and it has been 5 or more calendar days since the scheduled date of deposit.	1. Initiate Refund Trace. 2. Refer to IRM 21.4.2, *Refund Trace/Limited Payability*. # ████████████████████████ # Refer to IRM 21.5.6.4.35.3, *-R Freeze Modules With Integrity and Verification*

	Operation (IVO) Involvement (Letter 4464C or Letter 4115C), or IRM 25.25.8.4, *Responding to Taxpayer Inquiries*, to determine if a referral (e-4442 or Form 4442) is required.

Taxpayer states that the bank has returned the deposit or states the account was closed before the refund was deposited which will also result in the bank returning the deposit.	1. Do not initiate a refund trace.
	2. Advise the taxpayer of the following:
	   ▪ It will take approximately 3 weeks for the IRS to receive the funds back from the bank and can be identified by TC 841.
	   ▪ Once the funds are received back from the bank, the refund will be reissued in the form of a paper check.
	   ▪ Taking into account the mail delivery time, the taxpayer should receive their paper check within 5 weeks from the RFND-PAY-DATE of the original TC 846.
	   ▪ If their paper check is not received within 5 weeks from the date of the TC 846, the taxpayer should contact us again and a refund trace will be initiated if the direct deposit refund credit has not posted back on the account. Advise the taxpayer not to call back before the 5 weeks have passed as no additional information will be available.
	
	CAUTION: If research indicates direct deposit Reject Reason Code 58 or 59, the direct deposit was rejected due to a name mismatch. See IRM 21.4.1.4.8.1, *Direct Deposit Reject Reason Codes*, for additional information.

The refund was direct deposited into the wrong account because an IRS employee did not timely input a TC 971 AC 850 when required.	1. Do not initiate a refund trace. 2. Input a TC 971 AC 850 if not already on the account. 3. Prepare a referral. Request that the bad refund be moved to the 1545 account and that a manual refund be issued to the SSN owner. See IRM 25.23.4.4.1, *Telephone Inquiries*

	regarding MXEN, IDT1, IDT3, IDT6, IDT8, IDT9, and Scrambled Cases for further guidance.

NOTE: If the taxpayer closes the bank account before the second direct deposit, the refund will be returned via the Automated Clearing House (ACH) file to BFS (formerly FMS). BFS will return the credit to the IRS to post to the taxpayer's account.

IRM 21.4.1.4.7.1(7) Caution - Changed the link to IRM 25.23.2.17.

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.
    o 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*.
    o 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*.

- o 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.

IRM 21.4.1.4.7.5(3) a) - Added information regarding the issuance of a manual refund when an IRS error is evident.

3. If either of the numbers differ from that shown on the return and the IRS caused the error, complete the following:
    a. Issue a manual refund to the correct taxpayer as soon as possible to make the taxpayer whole and limit credit interest.
    b. Contact the financial institution (FI) by telephone and request their assistance in recovering the funds. You may provide the taxpayer's name, refund amount, the date, the routing transit number and the account number to the financial institution. If the bank recovers the direct deposit refund, request they return it to BFS (formerly FMS) through normal procedures. If the bank does not respond within 15 calendar days, contact the bank again. Allow an additional 15 calendar days for the bank to respond. If the bank does not respond, follow erroneous refund procedures in IRM 21.4.5, *Erroneous Refunds*.
    c. If the financial institution requests a letter from IRS before returning the funds, Refund Inquiry should send the letter in Exhibit 21.4.1-5, *Bank Letter to Recover Direct Deposits*, that has been approved by Chief Counsel for use by Accounts Management. It is not a "letter of indemnity", so if the bank will not accept it, follow the guidance above to complete your case. If the bank does not respond within 15 calendar days of the letter, contact the bank by phone to determine the status of the request.

        NOTE: IRS employees are not permitted to contact the bank to request the identity of the account owner who received the erroneous refund.

Exhibit 21.4.1-1 - Added ERS status codes

For all the following statuses, normal processing time must be applied.
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.*

Unworkable Suspense Inventory Codes:

- 221 Taxpayer Correspondence has been sent
- 222 International Taxpayer Correspondence has been sent
- 224 Taxpayer Correspondence has been sent
- 225 Taxpayer Correspondence has been sent
- 230 The document was referred to Examination (Fuel Tax Credit)
- 231 The document was referred to Statute Control
- 232 The document was referred to Entity Control
- 233 The document was referred to Scheme Development Center
- 234 The document was referred to Accounting
- 235 MFTRA Research
- 236 The document was referred to another area
- 237 The document was referred to Examination
- 242 Management suspense - A
- 243 Management suspense - B
- 244 Management suspense - C
- 245 Management suspense - D
- 246 Management suspense - E
- 247 Workable Suspense
- 248 Early Filed Suspense
- 249 System Problem
- 251 Missing Document (misplaced after receipt at SC)
- 255 Magnetic Tape Return

The following are the codes where the suspense period has expired with no response for additional information - **Transferred to workable suspense:**

- 321 Taxpayer Correspondence has been sent
- 322 International Taxpayer Correspondence has been sent and no response received
- 324 Taxpayer Correspondence has been sent and no response received
- 325 Taxpayer Correspondence has been sent and no response received
- 330 The document has been referred to Examination (Fuel Tax Credit)
- 331 The document has been referred to Statute Control with no response
- 332 The document has been referred to Entity Control with no response
- 333 The document has been referred to Scheme Development Center with no response
- 334 The document has been referred to Accounting with no response
- 335 MFTRA Research - expired suspense
- 336 The document has been referred to another area with no response

- 337 The document has been referred to Examination with no response
- 342 Management Suspense - A - expired
- 343 Management suspense - B - expired
- 344 Management Suspense - C - expired
- 345 Management Suspense - D - expired
- 346 Management Suspense - E - expired
- 347 Expired Suspense
- 348 Early Filed Suspense
- 349 System Problem
- 351 Missing Document (misplaced after receipt at SC)
- 355 Magnetic Tape Return - expired
- 360 Fraud Detection - Other research

NOTE: For additional processing/time frame information see IRM 21.4.1.3, *Refund Inquiry Response Procedures*, and IRM 21.4.1.3.1.2.4, *Error Resolution System (ERS) Status Codes*.

All Information to Resolve the Record Is Available or Some Information Has Been Received and Additional Action Is To Be Taken

- 400 Input Document
- 421 Taxpayer Correspondence was received
- 424 Taxpayer Correspondence was sent and a response has been received
- 425 Taxpayer Correspondence was sent and a response has been received
- 430 The document has been referred to Examination (Fuel Tax Credit)
- 431 The document has been referred to Statute Control
- 432 The document has been referred to Entity Control
- 433 The document has been referred to Scheme Development Center
- 434 The document has been referred to Accounting
- 435 MFTRA Research was received
- 436 The document was referred to another area
- 437 The document has been referred to Examination
- 441 Technical Assistance is needed
- 442 Management Suspense - A
- 443 Management Suspense - B
- 444 Management Suspense - C
- 445 Management Suspense - D
- 446 Management Suspense - E
- 447 Miscellaneous Suspense/C E By-Pass
- 448 Early Filed Suspense
- 449 System Problem
- 451 Missing Document was found
- 455 Magnetic Tape Return
- 461 Record for renumbering rejection and re-entry
- 462 NMF of non-ADP Record
- 463 Record for Re-entry
- 464 Record for Void
- 465 International Record

- 470 Record with Duplicate Block DLN
- 490 Unpostable Record
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- 900 Unselected inventory waiting to be loaded from the ERS01 File prior to selection for the realtime ERS system
- 999 Overflow condition occurs when the total workable inventory exceeds capacity (while in this status the record is not accessible, except for research using CC ERINV)

Status Codes 1QA, 2QA, 3QA, 4QA - ERS record has been pulled for Quality Review. If no errors found, the record will go to master file when released from Quality. If an error is found during Quality Review the record will be returned to the ERS tax examiner to resolve. Once resolved, the record will go to master file. The account should post within 4 to 6 weeks.

Status Code 100 - Unworked error record. Assigned to returns that have fallen out of pipeline processing for reasons other than those assigned to code-and-edit people. It usually is a simple problem that is corrected in 3 - 4 days by ERS. If the problem cannot be easily fixed, then it will continue in ERS and be assigned a new Status code.

Status Codes 251, 351, and 451 - Require a group lead to fax a Form 4442, *Inquiry Referral*, to controlling processing center ERS/Rejects Unit requesting taxpayer contact.

Exhibit 21.4.1-2 - Added ERS action codes and suspense periods

Action Codes	Description	Workday Suspense Period
001	Input Document	0
211	First Correspondence	40
212	Second Correspondence	25
213	Correspondence to other	40
215	International Correspondence	45
220	Correspondence Input	21
224	Affordable Care Act (ACA) Correspondence	40
225	Correspondence for Signature Only -	40
226	Signature Only - International	45
230	ID Theft	60
231	ID Theft Assistance (RICS)	80
232	ID Theft (Research Needed)	85
300	Examination	10
310	Statute control	10
320	Entity control	10
331	Frivolous Filer Review	3
332	QRDT Review	3
333	Prompt Audit	10
334	Joint Committee	10
335	Frivolous Filer Case	10
336	QRDT Case	10
337	Other CID/LB&I Identified	10
341	Manual Refund - Accounting	10
342	Credit Verification	10
343	Other Accounting	10
344	Manual Refund by ERS	0
351	TIN Research	0
352	Name Research	3
353	Address Research	3
354	Filing Requirements Research	3
355	Other MFTRA Research	5
360	Other In-House Research (IVO)	10
370	Examination	10
383	1040EZ Audit Code	0
410	Technical Assistance	0
420	Management Suspense - A	5
430	Management Suspense - B	10
440	Management Suspense - C	15
450	Management Suspense - D	20

460	Management Suspense - E	25
470	Complex Error Codes	0
471	Miscellaneous Suspense (C&E By-Pass)	2
480	Early Filed Suspense	150
490	System Problem	5
491	Systemic Problems	10
492	Complex Systemic Issue	15
493	Complex Systemic Issue	20
494	Complex Systemic Issue	30
495	Complex Systemic Issue	45
496	Complex Systemic Issue	60
510	Missing Document	0
511	Missing Document - 1st Suspense	25
512	Missing Document - 2nd Suspense	20
513	Missing Document - 3rd Suspense	20
515	Missing Document - Short Term	5
550	Magnetic Tape Attachments	0
551	Magnetic Tape Inconsistent Data	0
610	Renumber	0
611	Renumber with-remittance	0
620	NMF/Non-ADP	0
630	Reinput-Entry	0
640	Void	0
650	International	0
651	International - AUSPC	0
660	Data Control Delete (TEP Delete)	0
670	Rejected Missing Documents	0
700	Duplicate Block DLN	0
711	Duplicate Document DLN from Doc Perf	NA
712	Duplicate Document DLN from Input Correction	NA
713	Duplicate Document DLN from Unpostable	NA
714	Duplicate Document DLN from Unworkable Suspense	NA

715	Duplicate Document DLN from Workable Suspense	NA
800	NAP Outage #(⬛⬛⬛⬛⬛)#	2
900	Unpostable Record	0