

IRM PROCEDURAL UPDATE

DATE: 10/14/2026

NUMBER: ts-21-1026-0849

SUBJECT: Refund Research

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

CHANGE(s):

IRM 21.4.1.4.1.2(1)(Box 9) - For clarity, updated reference paragraph in IRM 21.1.3.2.3 from 2 to 4. SERP Feedback 42637.

(1) It is essential to complete all account research prior to telling the taxpayer to refile a return. The list of command codes below is not all inclusive, and additional command codes may be required for thorough research. Research the Correspondence Imaging Inventory (CII) to determine if the taxpayer submitted their return in response to a previous request for information. See IRM 21.5.1.5.5, Processing/Reprocessing CII Tax Returns, for more information.

The return was received, but not processed:

Row	If Command Code (CC)	Research Shows	Then
1	TXMOD	UXXXX (unpostable return) in same line as TC 150 in pending transaction section. See IRM 21.5.5, Unpostables.	Research CC UPTIN
2	TXMOD / IMFOL	TC 914, 916 or 918 or # [REDACTED] # [REDACTED] # [REDACTED]	
3	TXMOD / ENMOD	Shows TC 971 AC 052, or TC 971 AC 152 or Refund Status Code is K4 on CC FFINQ, which indicates RICS is reviewing the return.	• Advise the caller that the return is still in processing. • If there are freeze code conditions present, these will take precedence over the TC 971 AC 052/152

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			If there are no freeze codes present, and the account has: A transaction code (TC) 971, action code (AC) 052 posted, normal processing time will increase by two cycles. A TC 971, AC 152 posted, normal processing time will increase by one cycle. If both TC 971 AC 052 and TC 971 AC 152 appear on the account, use the 2 cycle delay, as the AC 052 would supersede the AC 152. If the taxpayer asks why the processing time was increased tell them the return was randomly selected for additional review. Reminder: Do not mention RICS, RIVO, CI, etc, unless other account conditions indicate involvement and require it. Note: If the processing time frames are up and the return is UPC 126 or UPC 147 or showing as stopped in ERS (return is showing on CC ERINV), then follow the instructions in the appropriate box below.
4	TXMOD / ENMOD	Return was zeroed out, partially zeroed or credits reversed by RIVO (the address may have been updated to the service center address)	Initiate a Form 4442 /e-4442, Inquiry Referral, to RIVO, using category “RIVO – Complex Issue not ID Theft”. Advise the taxpayer to allow 9 weeks for a response.
5	TXMOD / ENMOD	TC 971 AC 111 (CC TXMOD) and TC 971 AC 501/506 (CC ENMOD) with MISC: "AM" or "AMADJ"	See IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA)Tax-Related Cases, for guidance.
6	TXMOD / TRDBV	TC 971 AC 111 (CC TXMOD), TRDBV shows UPC 126 RC 0 and the TP filed the return on	See IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.

		MFT 32, or the return was GUF Voided/Deleted.	
7	TXMOD / TRDBV	TC 971 AC 111 (CC TXMOD), CC TRDBV shows UPC 126 RC 0 and the return was not moved to MFT 32 prior to the end of year cycle deadline and is archived/deleted. This appears on CC TRDBV as GUF Voided/Deleted or GUF perfected but there is no MFT 32.	See IRM 25.25.6.5.5.4, The Taxpayer's Return has been Archived/Deleted. Note: Non-TPP assistors see IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.
8	IMFOLI / IMFOLE / IMFOLT / TRDBV	A module for MFT 32 with a TC 976 posted, regardless if there is a TC 971 AC 506 on CC IMFOLE, and CC TRDBV codes show status code ERS CORRECTED and CC TRDBV CODES screen does not have an Identity Theft indicator T .	See IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.
9	IMFOLI / IMFOLE / IMFOLT / TRDBV	A module for MFT 32 with a TC 976 posted, regardless if there is a TC 971 AC 506 on CC IMFOLE, and CC TRDBV codes show status code ERS CORRECTED and CC TRDBV CODES screen has an Identity Theft indicator T .	• If the contact is from the taxpayer or authorized third party, authenticate per IRM 21.1.3.2.3 (4), Required Taxpayer Authentication, and prepare Form 4442/e-4442 to the SP IDT team. • Follow the guidance in IRM 3.28.4.9 (2), Procedures for Reprocessing Deleted Returns - UPC 147 RC 0 Only, for routing based on the DLN of the return. Please also see Form 4442 Submission Processing Unpostable Referral Listing Select category, "Refund" then select "SPIDT" If additional action is required (i.e., injured spouse claim, Form 1040-X) request that the refund

			be held, monitor the account and take appropriate follow-up action once the return has posted to MFT 30. • Include authentication results in AMS. • Advise the taxpayer they should receive their refund or correspondence within 12 weeks. • If the taxpayer contacts us after the current processing times plus 12 weeks have passed and a Form 4442/e-4442 has already been submitted, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines. • If the caller cannot authenticate, provide the caller the toll-free appointment number, 844-545-5640, to schedule an appointment at one of the Taxpayer Assistance Centers (TACs), (Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone). After authenticating, TAC assistants should then follow the guidance above. • For paper inquiries, follow procedures in Note below. Note: If no return is posted and indicators exist for MFT 32, when working Form 3911, Form 1310, or other correspondence, employees should close their case with Letter 109C, Return Requesting Refund Can't be Located or Not Filed; Send Copy, using an "*" to replace the taxpayer's TIN. Use the
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			paragraph for all other toll-free numbers advising the taxpayer to call IRS at 800-829-1040. Include the hours of operation which are Monday through Friday, 7:00 a.m. to 7:00 p.m., local time, with the exception of Puerto Rico, which is 8:00 a.m. to 8:00 p.m., local time. Advise the taxpayer that the return has been selected for further review and that we'll need to speak with them to validate the information that was submitted. Form 3911 and Form 1310 should then be destroyed as classified waste. See IRM 21.5.1.4.10, Classified Waste. For additional information on refund inquiries, see IRM 21.4.2, Refund Trace and Limited Payability and IRM 21.4.3, Returned Refunds/Releases. Exception: If the taxpayer is responding to Letter 0012C and provides all the requested documents, send Form 4442/e-4442 as instructed above.
10	TXMOD / ENMOD	RJ 150 (rejected return).	Research CC ERINV. See IRM 21.4.1.4.1.2.3, Returns Located on Error Resolution System (ERS) or Rejects.
11	FFINQ	Return information (after no information on CC SUMRY or CC IMFOL) and no FREEZE-INDICATOR.	See IRM 21.4.1.4.1.2.3, Returns Located on Error Resolution System (ERS) or Rejects.
12	TRDBV	Return information (for IRS e-File), including rejected MEF returns.	See IRM 21.4.1.4.1.2.2, Researching Rejected IMF E-filed Returns. Note: If CC TRDBV response screen TRDPG displays: "Current-Status: GUF Voided/Deleted" on the first page of the tax return or on the response screen itself, see IRM 21.5.5, Unpostables.
13	TXMOD	TC 599 cc 044 is posted on account.	Taxpayer states they mailed the return more than 10 weeks ago, follow

			procedures in IRM 5.19.2.6.5, Return Delinquency TIN and Entity Research.
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Note: If taxpayer indicates the routing transit number or account number shown on their return is incorrect, advise the taxpayer IRS employees cannot change or correct these numbers from the numbers shown on their return. In some circumstances, TC 971 AC 850 may be input to flip a direct deposit refund to a paper check. See IRM 21.4.1.5.7, Direct Deposits - General Information, for additional information.

IRM 21.4.1.4.1.2(1)(Box 12) - Clarified that CC TRDBV return information includes rejected MeF returns. SERP Feedback 42515.

(1) It is essential to complete all account research prior to telling the taxpayer to refile a return. The list of command codes below is not all inclusive, and additional command codes may be required for thorough research. Research the Correspondence Imaging Inventory (CII) to determine if the taxpayer submitted their return in response to a previous request for information. See IRM 21.5.1.5.5, Processing/Reprocessing CII Tax Returns, for more information.

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2	TXMOD / IMFOL	TC 914, 916 or 918 or # [REDACTED] [REDACTED] [REDACTED] #	# [REDACTED] #
3	TXMOD / ENMOD	Shows TC 971 AC 052, or TC 971 AC 152 or Refund Status Code is K4 on CC FFINQ, which indicates RICS is reviewing the return.	- Advise the caller that the return is still in processing. - If there are freeze code conditions present, these will take precedence over the TC 971 AC 052/152

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4	TXMOD / ENMOD	Return was zeroed out, partially zeroed or credits reversed by RIVO (the address may have been updated to the service center address)	Initiate a Form 4442 /e-4442, Inquiry Referral, to RIVO, using category “RIVO – Complex Issue not ID Theft”. Advise the taxpayer to allow 9 weeks for a response.
5	TXMOD / ENMOD	TC 971 AC 111 (CC TXMOD) and TC 971 AC 501/506 (CC ENMOD) with MISC: "AM" or "AMADJ"	See IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA)Tax-Related Cases, for guidance.
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			be held, monitor the account and take appropriate follow-up action once the return has posted to MFT 30. • Include authentication results in AMS. • Advise the taxpayer they should receive their refund or correspondence within 12 weeks. • If the taxpayer contacts us after the current processing times plus 12 weeks have passed and a Form 4442/e-4442 has already been submitted, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines. • If the caller cannot authenticate, provide the caller the toll-free appointment number, 844-545-5640, to schedule an appointment at one of the Taxpayer Assistance Centers (TACs), (Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone). After authenticating, TAC assistants should then follow the guidance above. • For paper inquiries, follow procedures in Note below. Note: If no return is posted and indicators exist for MFT 32, when working Form 3911, Form 1310, or other correspondence, employees should close their case with Letter 109C, Return Requesting Refund Can't be Located or Not Filed; Send Copy, using an "*" to replace the taxpayer's TIN. Use the
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			paragraph for all other toll-free numbers advising the taxpayer to call IRS at 800-829-1040. Include the hours of operation which are Monday through Friday, 7:00 a.m. to 7:00 p.m., local time, with the exception of Puerto Rico, which is 8:00 a.m. to 8:00 p.m., local time. Advise the taxpayer that the return has been selected for further review and that we'll need to speak with them to validate the information that was submitted. Form 3911 and Form 1310 should then be destroyed as classified waste. See IRM 21.5.1.4.10, Classified Waste. For additional information on refund inquiries, see IRM 21.4.2, Refund Trace and Limited Payability and IRM 21.4.3, Returned Refunds/Releases. Exception: If the taxpayer is responding to Letter 0012C and provides all the requested documents, send Form 4442/e-4442 as instructed above.
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12	TRDBV	Return information (for IRS e-File), including rejected MEF returns.	See IRM 21.4.1.4.1.2.2, Researching Rejected IMF E-filed Returns. Note: If CC TRDBV response screen TRDPG displays: "Current-Status: GUF Voided/Deleted" on the first page of the tax return or on the response screen itself, see IRM 21.5.5, Unpostables.
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Note: If taxpayer indicates the routing transit number or account number shown on their return is incorrect, advise the taxpayer IRS employees cannot change or correct these numbers from the numbers shown on their return. In some circumstances, TC 971 AC 850 may be input to flip a direct deposit refund to a paper check. See IRM 21.4.1.5.7, Direct Deposits - General Information, for additional information.

IRM 21.4.1.4.1.2.2(1) - Added a note to cross-reference IRM 21.2.1.40 for procedures when an e-filed return is rejected because of prior-year adjusted gross income (AGI). SERP Feedback 42517.

(1) CC TRDBV shows the reject codes for electronically filed (e-filed) tax returns. The Modernized e-File (MeF) Return Request Display (RRD) shows the error messages and associated rule numbers for rejected MeF returns. Use the Modernized e-File (MeF) Return Request Display (RRD) to verify descriptions for the reject codes and MeF business rules. RRD displays specific tax return and status information for tax returns processed through MeF. See IRM 21.2.2.4.4.9, Modernized e-File Return Request Display (RRD), for further information about RRD access. CSRs should only provide information specific to the error displayed on MeF RRD.

Note: For procedures when an e-filed return is rejected because of the prior-year adjusted gross income (AGI), see IRM 21.2.1.40, E-file 1040 Series Online Filing.

Note: For reject codes not viewable on MeF, you may access the MeF Schemas and Business Rules site on SERP.

Note: If the reason for the e-File rejection is due to a previously accepted electronic return and the taxpayer claims they did not e-File the return, see IRM 25.23.12.2, Identity Theft Telephone General Guidance. If the reason for the e-File rejection is due to a dependent TIN already being claimed on another return, see IRM 25.23.12.4(7), Tax-Related Identity Theft.

IRM 21.4.1.4.1.2.5(2) - Updated selective paragraph for Letter 0012C and added the selective paragraph for Letter 4087C. SERP Feedback 42938.

(2) ERS will contact IMF taxpayers using one of the following letters:

- a. Letter 0012C, Individual Return Incomplete for Processing: Forms 1040 and 1040-SR

- b. Letter 4087C, International Return Incomplete for Processing: Form 1040-NR, 1040-NR-EZ, 1040, 1040-SR, 1040A, 1040EZ, for international taxpayers
- c. Letter 2894C, Incomplete for Processing of Form 1040-SS
- d. Letter 2894C-SP, Incomplete for Processing of Form 1040-PR - Spanish Version, for Form 1040-SS and 1040-PR

See IRM 21.3.1.6.7, Individual Return Incomplete for Processing: Forms 1040 & 1040-SR, for more information. The selective paragraphs and certain fill-ins used in these letters will identify the cause of the condition. Use CC ENMOD to research the selective paragraphs and/or certain fill-ins and advise the taxpayer of the requested information, except for selective paragraph "g" on Letter 0012C and selective paragraph # on Letter 4087C, which are used for a narrative fill-ins.

Note: If a Letter 0012C or Letter 4087C was sent and you can determine the cause for the condition, regardless if the taxpayer has received the letter, advise the taxpayer to provide the information using the ERS/Rejects address/fax number chart in (15) below.

Caution: If the Letter 0012C is about unreported estimated tax payments or credit elect, do not provide the payment amounts, dates, or a transcript of the account. See IRM 21.6.3.4.2.3, Estimated Tax (ES), for more information.

IRM 21.4.1.4.1.2.5(10) - Added box 2 to provide extension information for ERS Reject codes 321/322/323/324 and row numbers. SERP Feedback 42324.

(10) ERS status **321/322/323/324**: no reply or an incomplete reply has been received. Generally, the Reject Unit will work the case without the requested information 10 business days after the suspense period has expired.

Note: If both ERS status 333 and a -E freeze are on the account, see IRM 21.5.6.4.10, -E Freeze.

Row	If	Then
1	The taxpayer has responded to the correspondence	1. Confirm the taxpayer responded to the requested information by verifying paragraphs used in the letter. 2. If they have, advise to allow up to 60 days from the date they sent their reply for it to be worked. Include a history item on AMS with this information. 3. If more than 60 days have passed since they sent their reply, prepare Form 4442/e-4442 and

		fax to ERS/Rejects. See fax/EEFax numbers in (15) below. 4. If the taxpayer calls back 30 days after the referral has been sent refer to (16) and (17) below as appropriate.
2	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. 2. If unable to fax, they should immediately write to the address on the letter requesting an extension, and include a copy of the letter. 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. Note: If invited on Letter 12C individuals and their representatives can use Taxpayer Digital Communications (TDC) to securely submit electronic documentation in response to the correspondence. For more information see IRM 3.12.37.14.5.3, Secure Messaging Replies.
3	If the taxpayer has not responded or received the correspondence and you can determine the cause for the condition	1. Advise the taxpayer to provide the information using the ERS/Rejects address/fax chart in (15) below. 2. If they have, advise to allow up to 60 days from the date they sent their reply for it to be worked. Include a history item on AMS with this information. 3. If the taxpayer calls back, after allowing 60 days from the date they sent their reply, prepare Form 4442/e-4442 and fax to ERS/Rejects. See fax/EEFax numbers in (15) below. 4. If the taxpayer calls back 30 days after the referral has been sent refer to (16) and (17) below as appropriate.

4	If the taxpayer has not responded or received the correspondence and you cannot determine the cause for the condition	1. Prepare Form 4442/e-4442 and fax to the appropriate ERS/Reject Unit. See fax/EEFax numbers in (15) below. If the initial 10-week processing timeframe has expired, advise the taxpayer to allow 30 days for a response. 2. If the initial 10-week processing timeframe has not expired, advise the taxpayer to allow the full 10 weeks to receive a notice or refund. 3. If the taxpayer calls back 30 days after the referral has been sent refer to (16) and (17) below as appropriate.
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IRM 21.4.1.4.1.2.5(10)(Box 4) - Clarified the timeframe to provide taxpayers when the initial 10-week processing timeframe has expired by adding instructions to allow 30 days for a response. SERP Feedback 42955.

(10) ERS status **321/322/323/324**: no reply or an incomplete reply has been received. Generally, the Reject Unit will work the case without the requested information 10 business days after the suspense period has expired.

Note: If both ERS status 333 and a -E freeze are on the account, see IRM 21.5.6.4.10, -E Freeze.

Row	If	Then
1	The taxpayer has responded to the correspondence	1. Confirm the taxpayer responded to the requested information by verifying paragraphs used in the letter. 2. If they have, advise to allow up to 60 days from the date they sent their reply for it to be worked. Include a history item on AMS with this information. 3. If more than 60 days have passed since they sent their reply, prepare Form 4442/e-4442 and fax to ERS/Rejects. See fax/EEFax numbers in (15) below.

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4	If the taxpayer has not responded or received the	1. Prepare Form 4442/e-4442 and fax to the appropriate ERS/Reject Unit. See fax/EEFax

	correspondence and you cannot determine the cause for the condition	numbers in (15) below. If the initial 10-week processing timeframe has expired, advise the taxpayer to allow 30 days for a response. 2. If the initial 10-week processing timeframe has not expired, advise the taxpayer to allow the full 10 weeks to receive a notice or refund. 3. If the taxpayer calls back 30 days after the referral has been sent refer to (16) and (17) below as appropriate.
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