IRM PROCEDURAL UPDATE

DATE: 06/24/2025

NUMBER: ts-25-0625-3428

SUBJECT: Disaster Clarification; Statute Procedure Updates; TC 971 AC 850 Reversals

AFFECTED IRM(s)/SUBSECTION(s): 25.25.6

CHANGE(s):

IRM 25.25.6.1.7(2) (3) - Updated reversal instructions for TC 971 AC 124 when there are multiple matching markers, included clarification that TPP letters cannot be accessed on individual online accounts. Added new pilot Letter 5747C will begin July 2025 with FAST SMART self-help option for taxpayer to schedule their own TAC appointment.

(2) Returns selected for the TPP program can be identified by one or more of the following indicators in the chart below:

Caution: There are instances where the TPP indicators may have been reversed or left unreversed and the TPP issue is still outstanding. There are reasons such as, systemic issues, employee error or the entity was not yet established and TPP markers could not be posted. Employees must conduct account research and review AMS notes for prior actions to determine the TPP status and take necessary actions. Always update AMS notes to include actions taken and if unable to take the required action, include an explanation. If AMS is unavailable, employees can leave a history item on IDRS about status, if available. No account information can be provided to the caller, including transcripts, if there is an unresolved TPP issue on any tax year. Research must be conducted on the account to ensure you are speaking to the valid taxpayer.
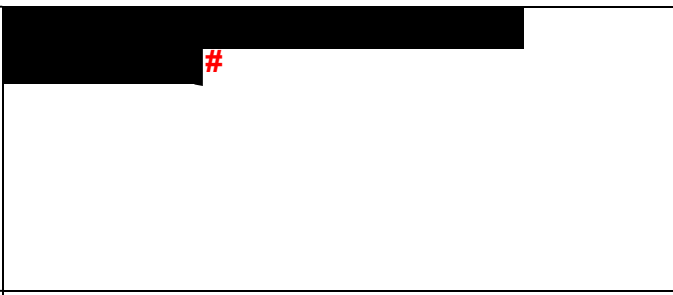
Transaction Code (TC) & Action Code (AC)	Action Created by the Indicator
1 A TC 971 AC 124 marker - with a MISC field that contains the document locator number (DLN) of the selected return in question. **Exception:** The TC 971 AC 124 cannot post to an account without an established entity, therefore there may be a delay in the TC	The transaction causes the return in question to go unpostable (UP) 126 reason code (RC) "0" which will contain the same DLN as the TC 971 AC 124 marker. (No additional actions are required if the TC 971 AC 124 contains the literal "TR" in the MISC field.)

971 AC 124 posting to the account even though the return is UP 126 RC "0".	**Reminders:** • A TC 971 AC 124 must be reversed with a TC 972 AC 124 when the taxpayer was authenticated or the return was deemed identity theft and moved to MFT 32 or was Archived/Deleted. • **When reversing a marker manually or via the IAT TVT tool, if there are multiple markers with matching date and DLN in the MISC field, reversing one marker TC 971 AC 124 with matching date and DLN in the MISC field will reverse all additional matching markers. Do not input multiple TC 972 AC 124 for matching markers, or it will result in an UNP 1680. • If there are additional markers with different date/MISC DLN a separate reversal must be input. Follow same rules if there are matching date/MISC DLN. • An unreversed TC 971 AC 124, is not an indication of an open TPP issue, **unless** there is a corresponding return that is still an open UP 126 RC **0** and it is unresolved (DLN in the MISC field of the TC 971 AC 124 matches the DLN of the unpostable return). • **Do not forward** cases to RIVO if the only issue is the unreversed marker and the return has posted and no other TPP marker is present. A mass cleanup will be conducted 2-3 times a year to reverse all markers left unreversed in error. **Note:** If the account reflects the TC 971 AC 124 marker, but the return is still in ERS processing, follow ERS procedures in IRM 21.4.1.4.1.2.4, Returns Located on Error Resolution System (ERS) or Rejects. Conduct IDRS research on CC TRDBV, ERINV, TXMODA and others, to determine the status of the return.
2 A TC 971 AC 121 - (no longer used since January 2017) - may contain a MISC field of "DDB ARAP RULE TR" or "DDB ARAP	The transaction will cause the return in question to go unpostable (UP) 126 reason code (RC) "0". (No additional actions are required if the TC 971 AC 121 has a MISC field of "DDB ARAP RULE TR" or "DDB ARAP RULE OM".)

RULE OM". The TC 971 AC 121 is reversed with a TC 972 AC 121 and indicates the TPP issue is resolved. **Exception:** The TC 971 AC 121 cannot post to an account without an established entity, therefore there may be a delay in the TC 971 AC 121 posting to the account even though the return is UP 126 RC "0".	
3 A return showing as UP 126 RC "0" with a TC 971 AC 124 and the DLN in the MISC field is present (the account may contain a second TC 971 AC 124 and the DLN in the MISC field matches the prior TC 971 AC 124)	The return can be located on CC TXMODA, CC UPTIN, or CC TRDBV.
4 A posted return (TC 150 present) with a posted TC 971 AC 129 containing one of the following MISC fields: • The DLN of the return in question • The DLN of the return in question and the literal BKLD (External Lead IDT) • IVO EL IDT • IVO FRE PATTERN • IVO RSV IDT • IVO IP PIN	The refund may be held with a -R freeze or a P-freeze. These returns were identified after the initial processing and therefore could not be unposted as an UP 126 RC "0". Returns selected for identity authentication from the RIVO External Leads Process will always be posted returns (TC 150 present on CC TXMODA) and the refund will have been issued but returned by the financial institution. The account will show a TC 841 or TC 720. **Note:** If an account contains an unreversed TC 971 AC 129 and authentication has been completed per AMS notes, the case should not be referred to RIVO as an open TPP issue. **Reminder:** Anytime a TC 971 AC 129 is going to be reversed, the TC 972 AC 129 reversal, MUST contain a MISC field with the literals listed in IRM 25.25.6.5.1.2. (3), The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129. **The MISC field CANNOT be BLANK or the case will not make it to the RIVO resolution list and account actions cannot be completed. This will cause further delay to the taxpayer if

	employees do not input reversal correctly.
5 A posted return (TC 150 present) with one or more of the following account indicators: • A TC 971 AC 123 with a MISC field of "TPP RECOVERY" • The refund may be lost or held with a P- freeze • A TC 971 AC 129 may be present with one of the following MISC fields The DLN of the return in question The DLN of the return in question and the literal "BKLD"	These returns are part of the TPP Recovery process for the failed TC 971 AC 124. The returns will always be posted returns (TC 150 present on CC TXMODA) and the refund will have been issued but returned or in the process of being returned by the financial institution, see IRM 25.25.6.1.7.1, Taxpayer Protection Program (TPP) Recovery Project.
6 TC 971 AC 129 with MISC Field NNNNNNNNNNNNNNN 1040X. (NNNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)	RICS will use the marker to identify potential Identity Theft MEF Form 1040X's. RICS will use the Taxpayer Protection Program (TPP) process to authenticate the caller and determine if the Form 1040X can be processed and reverse the marker with a specific MISC field to indicate treatment of Form 1040X as IDT or NON IDT.
7 **#** [redacted] **#** **#** • [redacted]	**#** [redacted] **#** • **#** [redacted] **#** • **#** [redacted] **#** • **#** [redacted]

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9 The account contains a TC 971 AC 129 with MISC Field: FILTER X or FILTER V followed by a TC 971 AC 123 MISC>5071C SENT letter marker	These markers do not meet TPP criteria. The account may or may not show the markers were reversed with a TC 972 AC 129 and TC 972 AC 123. • Apologize to the taxpayer and advise there is no identity theft issue • Ask them to disregard the letter • Follow IRM procedures based on the current account status.

Other account markers that may be found on TPP related accounts, but are not considered strictly TPP markers:

Transaction	Action/Details
1 TC 971 AC 052 on the account (not a TPP marker)	Will resequence the TC 150 for 14 days. If the return is selected for TPP, a TC 971 AC 124 will be present on the tax module. After the TPP Unpostable 126 0 is resolved, the 14-day resequence will be applied to the TC 150. **The TC 971 AC 052 is not a TPP marker**. **Note:** These returns are rescored for NON ID theft criteria after the TPP Unpostable 126 0 is resolved. Once the return is posted, if selected for further review, a TC 971 AC 134 will be present and will create a – R freeze. The income and withholding on the return must be verified prior to releasing the refund.
2 TC 971 AC 850 on the account (not a TPP marker)	• RICS will use the marker to flip the direct deposit to a paper check. **Reminder:** Direct deposit refunds are now issued on current year and late filed tax returns and can be flipped to a paper check when the IRM instructs. • The TC 972 AC 850 will be used to reverse the TC 971

	AC 850, when instructed.

(3) One of the following letters will be sent to the taxpayer advising them to contact TPP to authenticate their identity:

Note: For taxpayers with an established IRS online account who are selected by TPP and receive the online option, a message will generate in the Notification section asking them to verify their tax return. The message will state "Verify Your Tax Return Information Now" and the link will take them directly to verify their return information. The TPP letter cannot be accessed on the taxpayer's online account.

TPP Letter	Description/Details
The TPP letter is required to authenticate on the phone and online, unless an exception is met. **Note:** The TPP letter is **not** required when authenticating in-person at a TAC office with required identification documents, see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC. See how to locate which TPP letter was issued to the caller: • All TPP letters will be converted to Notices in 2025, the letter number will be **IRS Notice CP5071** but will still contain the "C" behind each letter number when it generates on IDRS. TPP Letter Numbers: 4883C 5071C - **New notice format being issued beginning January 2024. 5447C 5747C 6330C 6331C 6167C	The TPP letter can be viewed on one or more of the following command codes, depending on the tax period. Conduct research to locate the TPP letter issued: CC ENMOD CC IMFOLE CC IMFOLT CC TXMODA • The letter marker will show the TPP letter number and tax period, and if on CC ENMOD, will show the IDRS # 148XXXXXXX Example of what will post on ENMOD: 14850XXXXX XXXXCLTR 14850XXXXX 202X12 Example of what will post on CC TXMOD/IMFOLT: TC 971 AC 123 MISC>5071C SENT **Note:** The new 5071C notice marker can be found on CC ENMOD/CC IMFOLE. The TPP notice marker will show up as <<**TC 971 AC 123 MISC> 5071C SENT 202312**>>. However, if the

• Letter 5216 - Does not generate on IDRS - AMS notes should indicate if the letter was issued	entity is not established on the account, you can find the letter marker on CC IMFOLE. • For all TPP Letters, receipt timeframes are as follows: ‣ If the TPP letter marker is present on CC ENMOD/IMFOLE, callers should allow 14 days to receive the letter. (For Letter 5447C going to a foreign address allow 30 days) ‣ If the TPP letter marker is NOT present on CC ENMOD/IMFOLE, and the UNP 126 RC "0" is present on CC UPTIN and is within 21 days from date of the call, callers should allow 21 days to receive the letter. (For Letter 5447C going to a foreign address allow 30 days)
TPP accounts previously marked with TPP letter marker TC 971 AC 123 MISC XXXXC SENT will still appear on CC IMFOLT/TXMOD. **There may be some test accounts that show the TPP letter marker on CC ENMOD and CC TXMOD.	CC TXMOD shows transaction TC 971 AC 123 with the TPP letter number in the miscellaneous field Ex. TC 971 AC 123 MISC>XXXXC SENT **Reminder:** Due to programming issues, CC TXMOD may show multiple TPP letter markers, and in some instances, multiple letters may have been issued in error. If the caller asks about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.
Letter 4883C, Potential Identity Theft during Original Processing	Issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)
Letter 5447C, Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version	Issued on accounts for returns filed with an address outside the United States
Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version	Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The taxpayer must visit their local Taxpayer Assistance Center (TAC) for an in-

	person visit or call the TPP line if they did not file the return in question. **Note:** A pilot letter will be issued starting July 2025. The Letter 5747C will be issued with the Field Assistance Scheduling Tool (FAST) SMART self-help option. Taxpayers will be able to schedule their own TAC appointments.
Letter 5071C, Potential Identity Theft During Original Processing with Online Option **Note:** **A new notice format is going to be issued beginning January 2024. The new notice format will only be used when the initial TPP notice is sent. If the notice has to be reissued, the correspondex version of the letter must be used. The new notice format cannot be reissued by employees, the Letter 5071C correspondex letter will be the reissue letter using Exhibit instructions.	Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity and Tax Return Verification Service landing page located via the IRS.gov/VerifyReturn website. The letter provides the option of using the website or calling the TPP number to authenticate their identity. **If the caller chose not to use the Identity and Tax Return Verification Service website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.
Letter 6330C, Potential Identity Theft during Original Processing	Issued on accounts as part of a TPP pilot. • If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6330C = 4883C
Letter 6331C, Potential Identity Theft during Original Processing with Online Option	Issued on accounts as part of a TPP pilot. • If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM.

	• The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6331C = 5071C
Letter 6167C, Identity Authentication Incomplete (IMF)	Issued in response to a TPP fax/correspondence case that contained incomplete or invalid TPP authentication documentation
Letter 5216, Taxpayer Cannot Authenticate	Issued when a taxpayer has tried authentication on the phone and was referred to a TAC or a paper response was received and the taxpayer failed authentication even after a subsequent request is made for correct or missing TPP documentation. **The Letter 5216, Taxpayer Cannot Authenticate, can only be issued one time.

For information on the online Identity and Tax Return Verification Service process, see IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication.

(4) All control bases should be opened/input on CC TXMODA on MFT 30 unless otherwise stated. To prevent delays, for any case with duplicate or multiple controls, case actions must be coordinated with the other control prior to taking any actions on the account.

IRM 25.25.6.1.7.2 Added markers for identifying accounts meeting disaster area criteria.

(1) Accounts in disaster areas are identified by a -O freeze, see IRM 21.5.6.4.30, -O Freeze, for additional information or a -S freeze, see IRM 21.5.6.4.37, -S Freeze, for more information. Command Code ENMOD or IMFOLE will show a marker TC 971 AC 087 or TC 971 AC 688 with an active disaster relief end date (not expired). Accounts not containing a -O or -S freeze can be confirmed by accessing the Disaster Declarations/Fema link on SERP. If the taxpayer says they are in a disaster area, but the account does not contain a -O or -S freeze, search the zip code for the address of record or as filed on the return to confirm the taxpayer is in a disaster area.

(2) Returns selected in the Taxpayer Protection Program (TPP) may require special procedures to authenticate the taxpayer.

(3) If the taxpayer is claiming identity theft, follow current procedures to resolve the account, see IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research, or IRM 25.25.6.2.1, The Taxpayer is Claiming Identity Theft (Letter Reply Procedures), as appropriate.

(4) If the -O freeze or -S freeze present on the account, or caller or correspondence shows the taxpayer is in a disaster area and it can be confirmed, follow the table below to authenticate the taxpayer:

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IF	THEN
1 The call is received on the Non-TPP telephone line	See IRM 25.25.6.1.7.2.1, Disaster Area Procedures for Non-TPP Assistors
2 The call is received on the TPP telephone line	See IRM 25.25.6.1.7.2.2, Disaster Area Procedures for TPP Assistors
3 The correspondence/referral is received in Return Integrity Verification Operations (RIVO)	See IRM 25.25.6.1.7.2.3, Disaster Area Procedures for RIVO TPP Correspondence/Referrals

IRM 25.25.6.1.7.2.1 - Added markers for identifying accounts meeting disaster area criteria.

(1) Taxpayers in a disaster area **#** ████████████████████████████ **#** .
Accounts in disaster areas are identified by a -O freeze, see IRM 21.5.6.4.30, -O Freeze, for additional information or a -S freeze, see IRM 21.5.6.4.37, -S Freeze, for more information. Command Code ENMOD or IMFOLE will show a marker TC 971

AC 087 or TC 971 AC 688 with an active disaster relief end date (not expired). Transfer the caller following the chart below:

English	Spanish
#1018	#1019

IRM 25.25.6.2 - Updating specific instructions for TPP authentication. Added instructions for misrouted correspondence, including cases with TC 150 with SFR literals and issuing Letter 5216 for other TPP letter response. Included instructions for correspondence cases meeting hardship criteria.

(1) Responses to Letter 4883C, *Potential Identity Theft during Original Processing* (or 6330C), Letter 5071C, *Potential Identity Theft during Original Processing with Online Option* (or 6331C), Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address*, Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY*, Letter 6167C, *Identity Authentication Incomplete (IMF)*, or Letter 5216, *Taxpayer Cannot Authenticate*, received by mail, fax, Form 4442/e-4442, *Inquiry Referral*, or Form 12412, *Operations Assistance Request (OAR)*, will be processed by Taxpayer Protection Program (TPP) paper groups. Research will be performed on cases prior to taxpayer contact.

Note: Some correspondence will need to be treated as classified waste per the IRM. When IRM procedures instruct for correspondence to be treated as classified waste, refer to IRM 21.5.1.4.10 (4), Classified Waste, for instructions.

(2) Letter 5216 responses must be given to the Return Integrity Verification Operations (RIVO), TPP team leads for a determination on whether additional action is required or the correspondence can be treated as classified waste.

(3) If a Letter 4883C (or 6330C), Letter 5071C (or 6331C), Letter 5447C, Letter 5747C, Letter 6167C, or Letter 5216, response is scanned into the Correspondence Imaging System (CIS) in error, the Accounts Management CSR should route the case to the Return Integrity Verification Operations (RIVO) at STOP 6579 AUSC.

(4) If the response requests information under the Freedom of Information Act (FOIA), im

Reminder: If the correspondence does not meet RIVO criteria, the employee must return it to the originator or correct function. For example, accounts that show a TC 150 (0.00) with the **SFR** literal on the tax module cannot be adjusted by RIVO and must be referred to the correct area for action. Conduct research if your case does not meet RIVO criteria or does not contain proper documentation. Determine the proper area, if unable to locate, refer to team lead.

mediately refer the case to the Return Integrity Verification Operations (RIVO) Disclosure Coordinator for your site. Attach a CC SUMRY print prior to forwarding.

For more information about FOIA requests, see IRM 21.1.3.17.1, Freedom of Information Act (FOIA).

(5) If a Form 4506-F, *Request for Copy of Fraudulent Tax Return*, or written request is attached to the TPP response, see IRM 25.23.3.2.6.1, Intake - Accepting Form 4506-F or Written Requests for copies of Fraudulent Return(s), for additional guidance and procedures.

(6) If a Form 4506-T, *Request for Transcript of Tax Return*, or written request is attached to the TPP response, see IRM 3.5.21-3, RAIVS Contacts, for additional guidance and procedures.

(7) For taxpayers who may need tax assistance, per Section 1204 of the Taxpayer First Act, employees can refer taxpayers to Low Income Taxpayer Clinics (LITCs) who are independent from the Internal Revenue Service (IRS) and the Taxpayer Advocate Service (TAS). LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For additional information, refer the taxpayer to Pub 4134, Low Income Taxpayer Clinic List on irs.gov.

(8) All remaining correspondence to be resolved by RIVO will be controlled per IRM 21.5.1.4.2.2, Integrated Data Retrieval System (IDRS) - Control Procedures, see Exhibit 25.25.6-9, Return Integrity Verification Operations (RIVO) Taxpayer Protection Program (TPP) Correspondence Controls.

Note: For any case with multiple controls, employees must contact the other control to coordinate case actions. If the control is assigned to a generic control, refer to your manager to have case assigned. Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, should be worked by TAS. If criteria are met, follow procedures outlined in IRM 21.1.3.18 , Taxpayer Advocate Service (TAS) Guidelines, for preparation of Form 911 /e-911, **Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)**. For Service Level Agreements, see IRM 25.30.8, Service Level Agreement between the Taxpayer Services Division and the Taxpayer Advocate Service.

(9) Employees will update the IDRS clerical (generic) assignment number to their IDRS number at the time they check out each batch of work.

(10) Employees must utilize the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT), to resolve the account, whenever the tool is available, unless otherwise directed in the IRM.

(11) Conduct proper research and consider all TPP markers posted to the account, see IRM 25.25.6.1.7 (2) Taxpayer Protection Program Overview, for more

information on each marker. Review the correspondence reply using the chart below:

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Note: For responses involving an account that contains a TC 971 AC 524 posted in error, see IRM 25.23.2.8.4.3, Manually Reversing TC 971 AC 524 - No Date of Death Present on Command Code INOLES. Follow procedures in IRM 25.25.6.2.2.1, Documentation Received

to address the TPP issue after the reversal of the TC 971 AC 524 is completed.

Reminder: # ███
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IF	THEN
1 The response is blank (does not contain any documents or statements).	Treat the response as a non-response and destroy as classified waste. Do not open a control base and do not take any action on the account.
2 The taxpayer is claiming identity theft (any TPP letter).	**#** ████████████████████████████ ████████████████████ **#** See IRM 25.25.6.2.1, The Taxpayer is Claiming Identity Theft (Letter Reply Procedures).
3 The taxpayer says they filed the return. **Exception:** If the taxpayer is responding to the Letter 5747C or the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 4 below. **Note: #** █████████████████████ ████████████████████	The taxpayer is directed to provide the documentation for authentication and verification of the return in question, see IRM 25.25.6.2.2, The Taxpayer Filed the Return in Question (Letter Reply Procedures). **Note: #** ████████████████████████ ████████████████████████████ ████████ **#**

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4 The taxpayer is responding to the Letter 5747C (the account should contain a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or the account contains a TC 971 AC 123 "HIGH RISK AUTH".	The taxpayer must visit the Taxpayer Assistance Center (TAC), see IRM 25.25.6.2.2.3, Responses to Letter 5747C (Letter Reply Procedures). **Exception: #** ████████████ ████████████████████████ ████████████████████████ ████████████████████████ ████████████████████████ ████████████████████████ ████████████████████████ ████████████████████████ ████████████████████ **#** , see Exhibit 2.3.32-7, IMF Entity Data, for valid values.
5 The taxpayer is responding to the Letter 6167C and the response contains new or additional information for a determination.	See block 3 or 4 above as appropriate.
6 The taxpayer is responding to the Letter 6167C or other TPP letter and no additional information has been provided or the same information was provided, and a determination cannot be made based on the response or research.	• Send the Letter 5216, *Taxpayer Cannot Authenticate*, to the address on the return in question, see Exhibit 25.25.6-1, Taxpayer Protection Program (TPP) Repeater Letter 5216 - Taxpayer Cannot Authenticate. **#** ████████ ██████████████████ **#** • Input/Update EFDS notes as appropriate. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Destroy the response as classified waste, including any signed or unsigned returns.

	• Close the RIVO correspondence control base with an activity field of "FAILEDAUTH".
7 The correspondence/referral shows the taxpayer is in a disaster area or the account contains a -O freeze or -S freeze.	See IRM 25.25.6.1.7.2, Disaster Area Declarations.
8 The response does not contain any documents or statements but contains a telephone number.	See IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid.
9 The response is to a TPP letter and is from a prison/correctional institution (Envelope/correspondence contains a prison address and prisoner ID number)	See IRM 25.25.6.2.2.1, Documentation Received
# ███████████████████████ **#**	**#** ████████████ **#**

IRM 25.25.6.2.2.1 - Updated specific instructions indicating return verification should also be completed.

(1) The taxpayer has provided the requested documentation, follow the chart below:
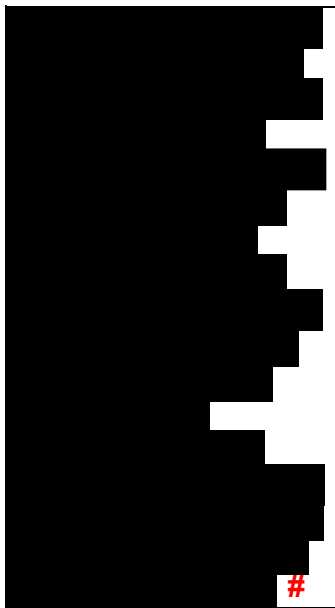
Reminder: To prevent delays, for any case with duplicate or multiple controls, case actions must be coordinated with the other control prior to taking any actions on the account.

Note: For responses involving an account that contains a TC 971 AC 524 posted in error, see IRM 25.23.2.8.4.3, Manually Reversing TC 971 AC 524 - No Date of Death Present on Command Code INOLES.

Reminder: For all cases, document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

ACTION	DETERMINATION	THEN
1 Review the documentation to verify the requested	The documentation is considered valid	Consider the identity authenticated and continue to paragraph 2 for return verification

documents were submitted and appear valid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc. **Note:** Documentation review along with account research must be completed and considered in order to make an identity determination. **Requested Documentation**: • TPP letter • A copy of the return they filed (current year/prior year) • A copy of the return for a year prior to the one in question (if they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc. • The documentation needed to authenticate their identity, see IRM 25.23.2.7.2.1 (3), Returns Selected by Identity Theft Filters -		

Taxpayers Visiting the TAC, for acceptable documentation. **Exception: #** ██████ ████████████████ ████████████████ ████████████████ ████████████████ ████████████████ ████████████████ ████████████████ ████████████████ █████████████ ████████████ ████████████ ███████████ ██████████ ████████████ ████████████ █████████ ██████████ **#**		
2 The documentation provided cannot be verified or does not appear valid based on internal and/or external sources such as IDRS, EFDS, Accurint, etc. **Caution: #** ███ ███████████ ████████████ ██████████ ██████████ ██████████ ██████████	The documentation is not considered valid	Consider the identity not authenticated, see IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid

███████████████ #		
3 If the taxpayer submits documentation to verify their identity via fax due to an exception, as instructed, verify the requested documents were submitted and appear valid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc. **Reminder:** Field Assistance employees will use applicable systems for research. **Note:** Documentation review along with account research, must be completed and considered in order to make an identity determination. **Requested**	The documentation is considered valid	Consider their identity authenticated and continue to paragraph 2 for return verification **Note:** Prior to taking any action, all fax cases must be controlled on IDRS as follows: -Use received date of fax -Use activity code "TPPFAXMMDD" -Use "A" status for active case -Use TPP letter# as category code. (For pilot Letter 6330C use cat code "4883" & for Letter 6331C use cat code "5071".)

Documentation: - TPP letter - A copy of the return they filed (current year/prior year) - A copy of the return for a year prior to the one in question (if they filed one) - Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc. - The documentation needed to authenticate their identity, see IRM 25.23.2.7.2.1 (3) Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC, for acceptable documentation. **Exception: #** ███ ██████████████ ████████████ █████████████ ██████████████ ████████████ ████████████		

████████████ ████████████ ████████████ **#** **Exception: #** ███████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ **#**		
4 The taxpayer submits documentation to verify their identity via fax and AMS notes show they were instructed to fax in documents	The documentation received is incomplete, cannot be verified, appears invalid or meets the Exception in box 3 above	Consider their identity not authenticated, see IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid
5 The taxpayer submits documentation to verify their identity via mail	The tax module shows a TC 971 AC 129 with MISC field NNNNNNNNNNNNNN 1040X is on the tax module. MeF will show the Form 1040X	• Follow IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971

	amended return. **Note:** If there is a -E freeze and TC 810 Responsibility Code 4 present, IRM 25.25.6.3.6, Accounts with TPP Involvement and a -E Freeze, box 5.	Action Code AC 129 with MISC Field NNNNNNNNNNNNNN 1040X, paragraph 34 based on determination. • If authentication cannot be determined follow box 4 above "Then" section.
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	#	
10 For decedent accounts, if the authorized representative's name is present on CC ENMOD	The TPP documentation was received and is from the authorized representative matching the name on CC ENMOD **Note: #** ████████████ ████████████████ ████████████████ ████████████ **#**	• If after review of the documentation you can authenticate the taxpayer's representative and tax return information, consider their identity authenticated and continue to paragraph 2
11 For decedent accounts, if the authorized representative's name is present on CC ENMOD	The TPP documentation received **does not** contain the authorized representative's name within the documents provided, and it cannot be matched to the authorized representative's name	• Consider the TPP response incomplete and issue the letter below. • Issue the Letter 6167C, Identity Authentication Incomplete, with paragraph A and an open paragraph (use an (*) to insert the open paragraph) advising the representative their identity could not be authenticated

		based on the information provided and include the following in the letter: - Use return address code "TP" • In the open paragraph, - Specify which supporting document was missing or unacceptable to verify the return in question, if needed. - Request a copy of a valid identification document for the authorized representative, such as a driver's license or identification card.
12 For decedent accounts, if the authorized representative's name is not present on CC ENMOD See IRM 11.3.2.4.11, Deceased Individuals and IRM 3.13.5.32, Notice Concerning Fiduciary Relationship, for a list of acceptable documentation for authorized representatives.	The documentation to verify the authorized representative was incomplete or not received BUT TPP documentation was complete (requested documents can be used to authenticate the decedent)	• **#** ████████████████ **#** • For incomplete or missing documentation for verification of the authorized representative, issue Letter 135C, Proper Authorization Needed to Furnish Information, and request documentation per IRMs in IF section. Verify the address to ensure the letter goes to the representative, but do not change the address on the account. • See RIVO portal for assistance • Use paragraph P for the open paragraph • In the open paragraph, - Request Form 56 with supporting documentation to verify the authorized representative. - Request a copy of a valid identification document for the authorized representative, such as a driver's license or identification card.

		• If the authorized representative provided completed Form 56 with supporting documentation, follow IRM 21.1.3.4 (4), Other Third Party Inquiries, to route the form to the Entity function.

(2) Due to data breaches and account takeovers, all Taxpayer Protection Program (TPP) returns filed by the taxpayer identification number (TIN) owner must be verified to ensure the information has not been changed without their permission. Confirm the return in question is the taxpayer's return by comparing the return on IDRS with the return provided by the taxpayer:

- The address as it appears on the return

Reminder: No address will appear on the return on command code CC TRDBV if the return is paper filed and contains the same address as CC ENMOD at the time the return was received.

- The refund amount as it is shown on their return (The taxpayer must provide the refund amount from the appropriate refund line on the actual tax form they filed. They cannot provide an amount that was provided by the preparer or from a preparer's summary page since that figure may be less due to charges the preparer is deducting from the refund.)
- The refund type, a paper check to their address or a direct deposit to their bank account
- If the refund is a direct deposit, compare the routing number for the bank and the bank account number (current or prior year return)

Reminder: If CC TRDBV or MeF RRD indicates the refund is a Refund Anticipation Loan (RAL) (indicator "1") or Refund Anticipation Check (RAC) (indicator "2"), or if the taxpayer is receiving their refund via a refund transfer product such as a debit card, see Exhibit 21.4.1-2, Most Common Banks That Offer Refund Transfer Products (RAC/RAL), to verify the routing transit number (RTN).

- For balance due returns, review the following:
  -Balance due amount on IDRS matches the return.
  -Were estimated tax payments made? If yes, amount or total match?
  -Credit elect? If yes, amount or total match?

(3) Once the information has been reviewed, follow the chart below:

IF	THEN
1 The return information provided matches the information on the return	Continue to paragraph 4 below

received by the IRS (including RAL or RAC direct deposits)	
2 The bank routing number or account number provided do not match the information on the return received by the IRS (Excluding RAL or RAC refunds.)	• Input a transaction code TC 971 action code AC 850 to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return • Continue to paragraph 4 below
3 The return provided is an amended return or a Form 1040X	See IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X Amended U.S. Individual Income Tax Return, with the Response
4 None of the return information provided matches the return received by the IRS	Treat the return as identity theft, see IRM 25.25.6.2.1, The Taxpayer is Claiming Identity Theft (Letter Reply Procedures)

(4) Follow the chart below for the required account resolution:

Note: Some correspondence will need to be treated as classified waste per the IRM. When IRM procedures instruct for correspondence to be treated as classified waste, refer to IRM 21.5.1.4.10 (4), Classified Waste, for instructions.

IF	THEN
1 The taxpayer's return is unpostable (UP) 126 reason code (RC) "0". **Note:** If the UP 1260 does not populate on TVT tool, then the unpostable condition cannot be closed using the TVT tool. The UP 126 RC "0" must be resolved manually on IDRS.	Resolve the UP 126 RC "0", see IRM 25.25.6.5.1.1, The Taxpayer's Return is Unpostable 126 Reason Code "0". If the taxpayer filed one or more (duplicate returns) follow IRM 25.25.6.5.2.1.1, Multiple Returns and the Taxpayer's Return is Unpostable 126 Reason Code **0** **Disregard instructions stating to advise the taxpayer. **Note:** If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit

	25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
2 The account contains an unreversed TC 971 AC 129 (the taxpayer's return may be posted to MFT 30 or may be UP 147)	Resolve the account using the procedures in IRM 25.25.6.5.1.2, The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129. Disregard instructions stating to advise the taxpayer. **Note:** If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
3 The taxpayer's return was deemed identity theft and is showing as an "OPEN" UP 126 RC "0" on CC UPTIN/UPDIS	Resolve the account using the procedures in IRM 25.25.6.5.5.1, The Taxpayer's Return was Resolved as Identity Theft, Quality Review Time Frame Not Passed. Disregard instructions stating to advise the taxpayer. **Note:** If the taxpayer has included an amended return or a Form 1040X, *Amended U.S. Individual Income Tax Return*, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form

	1040X with the Response. • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
4 The taxpayer's return information has been reversed on MFT 30	Resolve the account using the procedures in IRM 25.25.6.5.5.2, The Taxpayer's Return Information has been Reversed on MFT 30. Disregard instructions stating to advise the taxpayer. **Note:** If the return is a barred statute refer to the Barred Quick Assessment Referral Guide **Note:** If the taxpayer has included an amended return or a Form 1040X, *Amended U.S. Individual Income Tax Return*, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS), select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control

	base with an activity field of "NONIDTRTN".
5 The valid tax return has been moved to MFT 32 and doesn't meet the exception listed below to move the return systemically. Follow **block 6** below, if the return cannot be moved back from MFT 32 systemically. **Exception:** If the return meets any of the criteria below, the return cannot be moved systemically and must be reprocessed manually from MFT 32 to MFT 30. ♦The return is for tax year 2022 or prior ♦The return is for the current tax year 2024 or preceding tax year 2023 and it is **Cycles 1 - 3 or 47 - 53**, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles ♦TC 971 AC 111 is present on MFT 32 for the same return (same document locator number (DLN) in the MISC field of the TC 971 AC 111) and the return did not post to MFT 30 ♦The account has been resequenced or merged in the current or prior processing year ♦A TC 971 AC 111 is unpostable (UP) 168 reason code (RC) on MFT 32 ♦The account contains an invalid name control issue (entity mismatch)	Resolve the account using the procedures in IRM 25.25.6.7.1.2, Return Integrity Verification Operations (RIVO) Employees MFT 32 Reversal Inquiries & Resolution Actions. **Note:** If the taxpayer has included an amended return or a Form 1040X, *Amended U.S. Individual Income Tax Return*, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
6 The return has been archived/deleted : • The return was never processed and is **not** posted to MFT 30 as a TC 150 or on MFT 32	• If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. • If no Form 1040X was received, if the taxpayer attached a copy of their original return containing an original signature

as a TC 976 AND • CC TRDBV "CODES" screen shows it was unpostable (UP) 126 reason code (RC) "0" and may not be viewable on CC UPTIN **Note:** If the Assessment Statute Expiration Date (ASED) is imminent (within 120 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns.	under the jurat statement, edit the return as follows: • All edits made on the return being sent to SP for processing must be in "RED" ink, when possible. • Make the following edits to the return. ♦ Use a RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ♦ Edit SPC "B" ♦ Edit the received date on the return (if not already present) ♦ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), Batching Unnumbered Returns and Documents, for additional editing and routing guidance. • If the return is unsigned, notate the signature line "Do not Correspond for Signature" • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN". • If the taxpayer did not attach a copy of the return, resolve the account using the procedures in IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees

IRM 25.25.6.2.3 - Updated instructions for statute related returns.

(1) Exam/Collection/Compliance employees may identify a return with Taxpayer Protection Program (TPP) involvement in the course of their duties. The account will contain TPP markers on CC IMFOLT or CC TXMOD. An inquiry may need to be

referred to Return Integrity Verification (RIVO) team for resolution when one or more of the TPP markers and conditions are present:

- The account contains unresolved TPP indicators (unreversed TC 971 AC 121/124 with MISC field showing DLN of associated UNP 1260 return)
- The taxpayer's return is unpostable (UP) 126 reason code (RC) "0"
- The account contains an unreversed TPP indicator TC 971 AC 129 and the refund is held with a -R freeze.
- The return has been moved to MFT 32 in the TPP process (the return may or may not be the taxpayer identification number (TIN) owner's valid return)
- The return was Archived/Deleted (Account will show an UP 126 "0" on CC TRDBV "CODES" screen and is **not** posted to MFT 30 as a TC 150 or MFT 32 as a TC 976.)

If the TPP markers above are present, the taxpayer must be authenticated by the employee. See IRM 25.25.6.4, (8) Taxpayer Protection Program (TPP) - High Risk Authentication (HRA) Procedures, for manual TPP High Risk Authentication questions and IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question, to verify the return was filed by the taxpayer

(2) If the employee has authenticated the taxpayer, take the following actions to refer the case to RIVO for resolution:

Note: If the taxpayer has authenticated their identity and the tax return was verified, the original received date of the tax return will be used to process the return. The "interest penalty date" on CC TRDBV will be used as the received date and used to determine the ASED.

IF	THEN
1 The return is on MFT 32 or shows it was Archived/Deleted on CC TRDBV **Note:** An Archived/Deleted means the return was never processed and is **not** posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976	The employee will submit a Form 4442, *Inquiry Referral*, to fax number **#**███████████**#** with the following information: ♦ Include the **DLN** of the return in question. Make sure and verify the DLN number if there is more than one return. MFT 32 returns - DLN is the TC 976 DLN on CC IMFOLT or TXMODA Archived /Deleted returns - CC TRDBV "STAT-HIST" summary page has the DLN ♦ Add remarks - TP has been authenticated by the employee ♦ Additional comments - The return on MFT 32 is the TP's valid return. Please take appropriate actions to resolve the account and process TP's

return.

♦ If unable to fax the request, route information to RIVO:
Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, TX 73301

Note: Follow procedures below depending on the year of the tax return in question.

♦ For 2024 or 2023 ELF/MeF or paper filed returns, the return can be moved systemically and does not have to be reprocessed.

Note: The return must be reprocessed manually if it is between **Cycle 1 - 3 (dead cycles) or 47 - 53**, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles calendar to check current cycle
(find today's date to identify the current cycle). Follow instructions below to send the return to be reprocessed

manually.
♦ Do not include a copy of the return, unless it differs from the return on CC TRDBV,
♦ For 2022 and prior year ELF/MeF electronic returns or paper filed returns must be reprocessed and sent to SP for posting. The fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return, forward it with the Form 4442. If unable to obtain a copy from the taxpayer, include it in the Remarks section of the Form 4442. RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE.

Exception: For expedite cases (i.e., prior request not completed), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows:
CXX,EXPEDITE,M,32RV
1485000001,*
♦ If the MeF or paper return is a statute year case with an imminent statute date (90 days or less) or have a barred return situation, employees must IRM 25.25.6.9., Statute Procedures for TPP Returns, to

	ensure proper actions are completed. See box 2 and 3 for actions to take. ♦For tax returns sent to SP for processing, RIVO will open a monitor control on CC TXMOD with activity code that includes RTP-MMDD which means" Return to Process" and MMDD equals the month and day it was sent to SP. **Note:** Once the return is sent to be reprocessed, the TPP issue has been resolved and RIVO no longer has the case. Any follow up inquiries must be made to the Submission Processing area the return is located in.
2 The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124 or The return is posted and contains an unreversed TC 971 AC 129 with a -R freeze holding the refund	The employee will initiate a Form 4442, *Inquiry Referral*, to RIVO (even if the Unpostable is assigned to a generic IDRS control number) to resolve the unpostable condition. The following remarks must be included on the Form 4442: ♦ The taxpayer has been authenticated **and** ♦ The return is the taxpayer's valid return ♦ For accounts showing open Unpostable 1260, fax Form 4442 to fax number **#** ▮▮▮▮▮▮▮ **#** ♦ If unable to fax the request, route information to RIVO at: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, TX 73301
3 Any of the above "IF" scenarios include a TC 150 (0.00) with the **SFR** literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted **Note:** When the tax return in question is deemed Id theft due to non-response, the return is moved to MFT 32 or Deleted. The TC 971 AC 124 is also reversed in most cases. **Reminder:** If the taxpayer did not file the return moved to MFT 32 or Deleted, follow normal IRM procedures for sending the	RIVO cannot send the return to be reprocessed. The account will have to be manually adjusted. The employee working the case will: • Follow normal procedures to have the account adjusted to the taxpayer's return (i.e., CCP or other area that adjusts account after audit). • RIVO **does not** need a copy of the tax return • Submit a referral to RIVO to reverse the TPP marker (if needed) and update system to show the return is Non-ID Theft due to late TP authentication. • Employee will prepare a Form 4442 and include the following: • TP late authentication & Filed the return in question (must include the DLN of the

valid return to be processed. This is not a RIVO issue.	original return) • Update the EFDS system to show the return is Non-Id Theft • Reverse TPP markers, if necessary • Fax Form 4442 to fax number **#** ████████ ████ **#**

(3) For TPP selected returns identified in the ASFR process, ASFR employees will follow the If/Then chart below:

IF	THEN
1 The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124 AND the copy of the return, if received, matches the UNP 1260 return on CC TRDBV	The case must be added to the RIVO TPP listing and include: ♦ TIN ♦ Tax period ♦ Name Control ♦ DLN of the return in question The listing will be forwarded to the RIVO POC on a weekly basis and cases will be worked within 7 days.
2 The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124 AND A copy of the return, if received, DOES NOT match the UNP 1260 return on CC TRDBV	• Take the following steps to send the return to SP to be processed. • All edits made on the return being sent to SP for processing must be in "RED" ink, when possible. • Make the following edits to the return. • Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • Edit SPC "B" on the return. • The received date of the return should be edited by the employee. If it is not present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. • Forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP.

	Note: ♦ If the MeF or paper return is a statute year case with an imminent statute date (90 days or less) or have a barred return situation, employees must review IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed. See box 2 and 3 for actions to take. • Document results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Close the control base with an activity field of "RTN2PROC". • Open a monitor control base CXX,AUTH-MMDD,M,32RV 1487355555,* (MMDD is the month and day you are sending the return to SP)
3 The return is on MFT 32 (look for MFT 32 module on CC IMFOLI or TXMODA)	Follow procedures below depending on the year of the tax return in question. ♦ For 2024 or 2023 ELF/MeF or paper filed returns, the return can be moved systemically and does not have to be reprocessed if the return matches the return originally received. **Note:** The return must be reprocessed manually if it is between **Cycle 1 - 3 (dead cycles) or 47 - 53**, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles calendar to check current cycle (find today's date to identify the current cycle). Follow the instructions below to send the return to be reprocessed manually. ♦ If the return does not match the return originally received, follow box 2 Then section above to send the return to be reprocessed. ♦ Input transaction code TC 971 action code AC 111 on MFT 32, include the document locator number (DLN) of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen.

♦ Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 was input on MFT 32 but the return did not post to MFT 30, the return will need to be reprocessed to MFT 30.

♦ For 2022 and prior year ELF/MeF electronic returns or paper filed returns must be reprocessed and sent to SP for posting.
♦ If a paper return, the fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return or the return was ELF/MeF, follow box 2 above, Then section.
♦ If unable to obtain a copy from the taxpayer, prepare a Form 4442 and include in remarks (No return copy received, and include the DLN of the return in question). RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE.

♦ Fax Form 4442 to fax number **#** ▓▓▓▓▓▓▓▓▓ **#**
♦ Open a monitor control base when sending the return to SP,
CXX,RTP-MMDD,M,32RV
1487355555,*
(MMDD is the month and day you are sending the return to SP)
♦ Do not open a control when sending the Form 4442 to RIVO. RIVO will open a control once the case is received.
♦

Exception: For expedite cases (i.e., prior request not completed), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows:
CXX,EXPEDITE,M,32RV
1485000001,*
♦ If the MeF or paper return is a statute year case with an imminent statute date (90 days or less) or have a barred return situation, employees must review IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed. See box 2 and 3 for actions to take.

♦ If the tax period in question has an open control

	on CC TXMODA beginning with IDRS # 148XXXXXXX, coordinate the case actions with the RIVO employee.
4 The return shows it was Archived/Deleted on CC TRDBV **Note:** An Archived/Deleted return means the return was never processed and is **not** posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976	♦ For all tax years where the ELF/MeF or paper filed returns that were archived/deleted, the return cannot be moved systemically and has to be reprocessed, follow box 2 Then section above to send the return to be reprocessed. ♦ If a paper return, the fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return or the return was ELF/MeF, follow box 2 above, Then section. ♦ If unable to obtain a copy from the taxpayer, prepare a Form 4442 and include in remarks (No return copy received, and include the DLN of the return in question). RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE. ♦ Fax Form 4442 to fax number **#** ▬▬▬▬▬▬ **#** ♦ Open a monitor control base when sending the return to process CXX,RTP-MMDD,M,32RV 1487355555,* (MMDD is the month and day you are sending the return to SP) ♦ Do not open a control when sending the Form 4442 to RIVO. RIVO will open a control once the case is received. **Exception:** For expedite cases (i.e., prior request not processed), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows: CXX,EXPEDITE,M,32RV 1485000001,* ♦ If the MeF or paper return is a statute year case with an imminent statute date (90 days or less) or have a barred return situation, employees must review IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed. See box 2 and 3 for actions to take.

	♦ If the tax period in question has an open control on CC TXMODA beginning with IDRS # 148XXXXXXX or 14XXXXXXX, coordinate the case actions with the RIVO employee.
5 Any of the above "IF" scenarios include a TC 150 (.00) with the **SFR** literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted **Note:** When the tax return in question is deemed Id theft due to non-response, the return is moved to MFT 32 or Deleted. The TC 971 AC 124 is also reversed in most cases. **Reminder:** If the taxpayer did not file the return moved to MFT 32 or Deleted, follow normal IRM procedures for sending the valid return to be processed. This is not a RIVO issue.	RIVO cannot send the return to be reprocessed. The account will have to be manually adjusted. The employee working the case will: • Follow normal procedures to have the account adjusted to the taxpayer's return (i.e., CCP or other area that adjusts account after audit). • RIVO **does not** need a copy of the tax return • Submit a referral to RIVO to have TPP markers reversed (if needed) and update systems to show the return is Non-ID Theft due to a late TP authentication. • Prepare a Form 4442 and include the following: • TP late authentication & Filed the return in question (must include the DLN of the original return) • Update the EFDS system to show the return is Non-Id Theft • Reverse TPP markers, if necessary • Fax Form 4442 to fax number **#**▮▮▮▮ ▮▮▮▮ **#**

(4) Upon receipt of the Form 4442 or ASFR Unpostable 1260 listing, RIVO employees will review the account for TPP involvement and take the following actions:

IF	THEN
1 The issue on the account is not the result of the TPP process	Return the Form 4442 and attachments to the sender stating there is no TPP involvement
2 The issue on the account is due to the TPP process	Open a control base on the account to RIVO for resolution Ex. C#,4442MMXXXX,A,TWRO

*,148XXXXXXX	

(5) Once the control base is opened or recontrolled, take the following actions to resolve the account:

Note: Please treat the cases as **priority and expedite processing,** as some may be Statute imminent cases. Expedite request may have an open control to 1485000001. Not all functions forwarding cases have the ability to open control bases, therefore some may not contain a control.

IF	THEN
1 The return that is UP 126 RC "0" is the taxpayer's return.	Resolve UP 126 RC "0", see IRM 25.25.6.2.2, The Taxpayer Filed the Return in Question (Letter Reply Procedures).
2 The return on MFT 32 matches the return received from the employee.	All edits made on the return must be in "RED" ink, when possible. • Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • Edit special processing code (SPC) "B" on the return • Edit the return with the received date of the return posted to MFT 32, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. • Detach the return and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP. **Note:** If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns. • If the taxpayer is not a victim of identity theft for the year in question, and a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS

	stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.
	• Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
	• Close the RIVO control base with an activity field of "RTN2PROC".
	• Open a monitor control base CXX,RTP-MMDD,M,32RV 1487355555,* (MMDD is the month and day you are sending the return to SP)
3 The return on MFT 32 does not match the return received from the employee.	All edits made on the return must be in "RED" ink, when possible. • Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • Edit SPC "B" on the return. • The received date of the return must be edited by the RO. If it is not present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. • Detach the return from the Form 3210 and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP. **Note:** If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns. • Take any additional actions to resolve the account, see IRM 25.25.6.2.1.3, The Identity Theft Return is on MFT 32 or Archived or Deleted (Letter Reply Procedures). • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the

	appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Close the RIVO control base with an activity field of "RTN2PROC". • Open a monitor control base CXX,RTP-MMDD,M,32RV 1487355555,* (MMDD is the month and day you are sending the return to SP)
4 Any of the above "IF" scenarios shows a TC 150 (0.00) with the **SFR** literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted	• Do NOT send any tax return to be reprocessed, if a copy of the tax return is received. Instead follow actions listed below and then reject the referral to the initiator advising the account requires an adjustment and RIVO cannot take that action. • Reverse TPP markers, if needed • If the taxpayer is not a victim of identity theft for the year in question, and a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to **DL** and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

(6) For Form 3210 retention requirements, employee must follow Document 12990, Records Control Schedules, RCS 29 Item 91.

IRM 25.25.6.3 - Updated TC 971 AC 124 instructions, and added specific criteria and link for Artificial intelligence calls and other potential calls that

may require a disconnect. Added where the letter control number can be found on notices.

(1) Customer Service Representatives (CSRs) answering the Taxpayer Protection Program (TPP) line application 018 and 019 (Spanish speaking line) must follow the procedures in this subsection to authenticate callers. When a TPP assistor is transferring a call to the Spanish speaking line, the TPP telephone assistor transfer to IUP#1019. Employees must adhere to the instructions in IRM 21.1.1.4, Communication Skills, for greeting/addressing the caller.

(2) Inquiries received on the TPP line may be in response to one of the TPP letters listed in, IRM 25.25.6.1.7. Taxpayer Protection Program Overview. Before taking any action, identify the purpose of the call and conduct research to determine the current account status to better assist the caller. If required research systems are unavailable, see IRM 21.3.5.4.2.3, Required Systems Unavailable, and provide the taxpayer self-help options for online authentication at IRS.gov/VerifyReturn (do not refer if Letter 4883C or 5747C was issued). Taxpayers must also be advised that they can call back for assistance. Employees can leave a history item on IDRS about authentication status, if available.

Caution: Do not proceed with the call if you suspect the caller is a computer-generated artificial intelligence (AI) assistant. Immediately disconnect the call. See IRM 21.1.1.8.1, Lucy Phone/Fast Customer. If there are other instances of questionable caller identity, disconnect the call. Employees may disconnect the call if there is a 3-way call scenario and you are unsure of the caller. When possible, leave AMS notes regarding reason for call termination.

Note: Although some accounts (i.e., first time filers with no entity established) may not contain a TPP letter marker, a TPP letter was issued and may or may not appear on the account once it is established. See IRM 25.25.6.6.2, Procedures for when the Caller Has Not Received or Lost the Taxpayer Protection Program (TPP) Letter, if the caller did not receive the letter or lost it.

(3) Because the return has already been identified as potential identity theft, there is a high risk of unauthorized disclosure. Enhanced authentication procedures must be followed to avoid inadvertent unauthorized disclosure of taxpayer information.

Note: The tax return selected for the TPP authentication process could be a refund or balance due return, including a non-filer tax return filed for the Economic Impact Payment (EIP). Some non-filer returns selected for TPP authentication will not contain a TPP letter marker TC 971 AC 123 with MISC field, however a letter is generated.

(4) If the caller is not calling in response to a TPP letter, and there is no open TPP issue, transfer the caller to the appropriate area per the Telephone Transfer Guide.

(5) If the caller states they were previously transferred to the Taxpayer Assistance Center (TAC) Appointment Line, but the call was disconnected, see IRM 25.25.6.3.2,

Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to assist the taxpayer with scheduling the appointment and for additional instructions. Do not transfer the caller.

(6) The caller states they are calling in response to a TPP letter (Letter 4883C/SP (or pilot Letter 6330C), Letter 5071C/SP (or pilot Letter 6331C), Letter 5447C/SP, or a Letter 5747C/SP) or were referred to the TPP toll-free line by an IRS assistor and they have the letter with them, continue with the authentication process. Advise the caller of authentication requirements listed in the letter to determine if they are able to continue with the call.

(7) If the caller does not have the TPP letter with them, advise them to locate the letter and follow the instructions in the letter.

Exception: # ██
██ **#**

(8) If the taxpayer states they have received a TPP letter addressed to someone not residing at their address, thank the caller for the information and advise them to destroy the letter. No other action is required.

(9) If the caller states they have previously authenticated either by phone, correspondence, fax or in the Taxpayer Assistance Center (TAC), and are checking on the status of their refund/balance due or other, ask the taxpayer what date they authenticated and determine if the date they authenticated meets the processing time frame of 9 weeks (including fax/mail) and follow the chart below:

Note: For taxpayers who state they authenticated online using IRS.gov/VerifyReturn

, see IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, for timeframes and additional information.

IF	THEN
1 The appropriate time frame **has not** passed from the date the taxpayer authenticated. **Note:** See IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, if taxpayer states they completed online authentication.	• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return (including fax/mail) if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. • The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 9 or 16 week timeframe.

| 2 The appropriate time frame has passed from the date they authenticated. | • Perform authentication per IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues.
• Once basic authentication has been completed, review the account for any unresolved TPP issues.

Note: See IRM 25.25.6.1.7, Taxpayer Protection Program Overview, for indications of an unresolved TPP issue.

• If there are unresolved TPP issues, confirm TPP high risk authentication (HRA) has been completed by reviewing Account Management Services (AMS) notes. If HRA has been completed, see IRM 25.25.6.5, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors, to determine additional resolution actions.

Reminder: The results of the authentication on the website are not viewable on IDRS or AMS, therefore full authentication including TPP HRA is required.

• If there are unresolved TPP issues and there is no indication HRA has been completed, continue with the authentication process below.
• If after account research, it is determined that the TPP issue was previously addressed/resolved correctly, however, there is a subsequent non-TPP unresolved issue holding the refund or other issue, advise the taxpayer of the account status (i.e., account freeze or refund issued with TC 846). If additional action is needed to resolve the non-TPP issue, refer the caller to the appropriate area per the Telephone Transfer Guide. Include a transfer PIN when appropriate, see IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN.
• If transferring the caller, input AMS notes as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, |

	Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

(10) For all TPP calls, begin authentication by following the authentication procedures in IRM 21.1.3.2.3, Required Taxpayer Authentication, then continue with the authentication procedures in this IRM, unless otherwise directed by the IRM. Do not accept a Transfer Pin.

(11) If the caller is calling on behalf of the taxpayer, see IRM 25.25.6.3.1, Taxpayer Protection Program (TPP) Procedures for Power of Attorney or Third-Party Callers, before continuing with the authentication process.

(12) If the call is disconnected/dropped during the authentication process, document the call in detail in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select "Other Entity" as the issue.

(13) The caller received a TPP letter and has the letter with them, follow the chart below to respond to the caller:

Note: If the caller received a TPP letter (for one year or multiple years), only one of the letters is needed to continue with the authentication process.
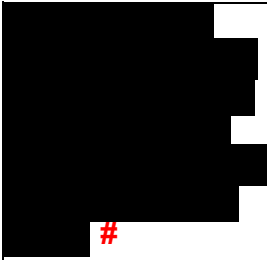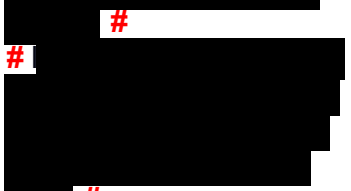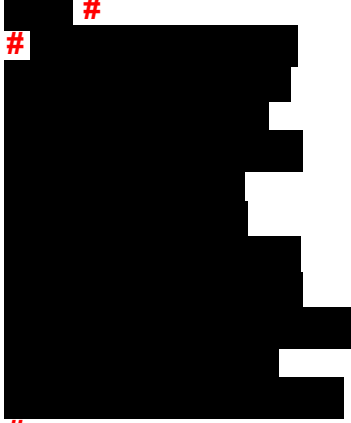
Reminder: # ██ ████████████████████████████████████ **#**

IF	AND	THEN
1 The taxpayer received any TPP letter.	The taxpayer is claiming identity theft. **Note: #** ████████ ████████████████ ████████████████ **#** ██████	• Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues. • Research the account and confirm that there are unresolved TPP issues. • If there are unresolved TPP issues, see IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research. • If after account research, it is determined that the

		TPP issue was previously addressed/resolved correctly, however, there is a subsequent non-TPP unresolved issue holding the refund or other issue, advise the taxpayer of the account status (i.e., account freeze or refund issued with TC 846). If additional action is needed to resolve the non-TPP issue, refer the caller to the appropriate area per the Telephone Transfer Guide. Include a transfer PIN when appropriate, see IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN. • If transferring the caller, input AMS notes as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 The caller received a Letter 5747C. **OR** The caller received any TPP letter and the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY"	The caller filed the return in question - this includes accounts where multiple years contain unresolved TPP issues.	The caller is required to visit a TAC, they cannot be authenticated over the phone, see exceptions. Follow the instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC), to schedule the appointment and for additional instructions. **Exception: #** ████████

or a MISC field of "HIGH RISK AUTH".		**#** (a credit elect is not a zero-balance return), continue with the authentication process per (18) below.) **Exception: #** ████████ ████████████████ ████████████████ ████████████████ ████████████████ ████████████████ ████████ **#**
3 The caller received a Letter 4883C, Letter 5071C, pilot Letter 6330C or Letter 6331C. **Note:** If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.	The caller filed the return in question **Note:** If multiple years contain unresolved TPP issues and one of the years meets "TAC AUTH ONLY" criteria, then the caller must be referred to the TAC to complete authentication for all years in question. Follow the instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC), to schedule the appointment and for additional instructions.	• Ask the caller if they have the return available and with them. The caller will also need a tax return for one of the years prior to the year in question (if they filed one) - (for example, the year in question is 2019 - the caller will need a return for any year prior to 2019). • If caller has the returns available and with them, proceed with the call and continue the authentication process. • If the caller states they do not have the returns available or with them, advise the caller that you can continue with the authentication questions, however even if they pass all the authentication questions, including HRA, if they are not able to verify the return they filed, they will be required to call back and go through basic authentication

		questions again. If the caller chooses to continue without the returns, continue with the authentication process. • If the caller chooses to call back when they have the returns available, thank the caller, no other account action is required. Input AMS notes as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
4 The caller received a Letter 4883C, Letter 5071C, Letter 5447C, Letter 5747C, or pilot Letter 6330C or Letter 6331C. **Note:** If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.	CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS# 148xxxxxxx) **AND/OR** CC IMFOLT/TXMODA shows a TC 971 AC 123 with MISC field of "TPP RP"	• **#** ████████████ ████████████ ████████████ ████████████ **#** • **#** ████████████ ████████████ ████████████ **#** • Then follow procedures in IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process
5	Tax module contains a TC	• Authenticate the caller,

The caller received a Letter 4883C (or Letter 5747C in some cases) due to a Form 1040X amended return	971 AC 129 with MISC Field NNNNNNNNNNNNNNN 1040X marker for an amended return. (NNNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN) **Note:** If there is a -E freeze and TC 810 Responsibility Code 4 present, IRM 25.25.6.3.6, Accounts with TPP Involvement and a -E Freeze.	see IRM 21.1.3.2.3, Required Taxpayer Authentication. • Complete TPP HRA following IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures • Advise the caller a copy or access to the return in question will be needed to verify information off the form. • Refer the caller to the TAC if unable to authenticate, follow IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors • See IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field NNNNNNNNNNNNNNN 1040X to take appropriate action on the account for Form 1040X processing.
6 # ███████████ # ███ **Note:** # ███████	n/a	• # ████████████ ████████████ ████████████ ████████████ # ███ • # ███

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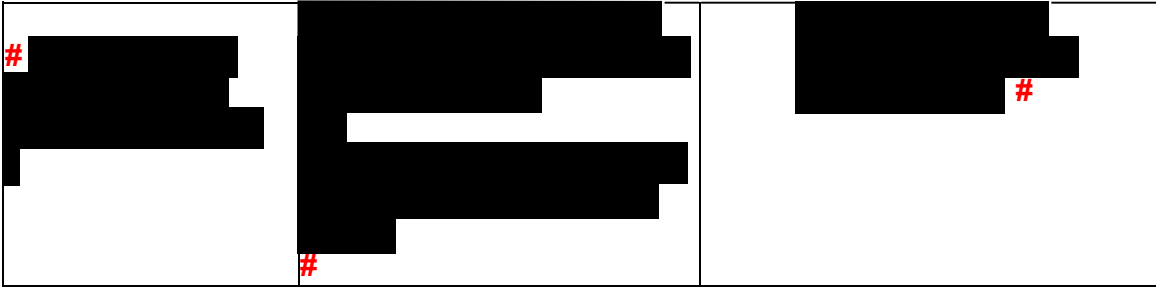
(14) Once basic authentication has been completed, research the account (example: CC TXMODA, CC UPTIN) and the AMS notes to determine if there are any unresolved TPP issues (example: open UP 126 RC "0" or unreversed TC 971 AC 129), see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue not Resolved, for additional examples of unresolved TPP issues.

Reminder: The Integrated Automation Technologies (IAT) "UP HISTORIES" tool can be used to quickly locate the return that is unpostable (UP) 126 reason code (RC) "0".

Note: Before determining there are no unresolved TPP issues, ensure the letter is in the name of the taxpayer identification number (TIN) owner. If the letter contains the name of the TIN owner and the UP 126 cannot be seen under the caller's TIN, ask the caller for the control number listed on the letter. Research the control number using CC TRDBV to determine what TIN the return is under. The TIN for the return can be located on the first page of the CC TRDBV Return Detail Screen.

(15) After basic authentication is completed where the caller is claiming they filed the return in question and research shows there are unresolved TPP issues on the account, follow the chart below:

IF	AND	THEN
1 The caller filed a return and lost the letter or did not receive a letter and was referred to the TPP toll-free line by an IRS assistor.	Processing time frames have been met, see IRM 21.4.1.4, Refund Inquiry Response Procedures.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter. **Exception:** #⬛⬛⬛⬛⬛⬛⬛⬛⬛⬛ # **Note:** Remind the taxpayer of the online Identity and Tax Return Verification Service option if they have not tried to use it (except where Letter 4883C or 6330C is issued).
2	The caller has	• If only one return is present on

The caller states they received a TPP letter and filed a return (the caller may or may not have the letter with them).	received the refund they were expecting.	the tax module, see IRM 25.25.6.5.1.2.4, The Taxpayer's Return is Posted, the Refund was Issued, and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129, to resolve the account and close the TPP issues. • If there are multiple returns on the tax module, see IRM 25.25.6.5.2, Authentication Passed and Multiple Returns are Present, to resolve the account and close the TPP issues.
3 The caller called previously but did not have the TPP letter with them, and the letter could not be reissued, **and** they were referred to the TAC.	The caller has located the TPP letter.	Continue with the authentication process.
4 The caller called previously and declined to answer some or all of the authentication questions.	The caller requested to go to the TAC to authenticate.	Review the AMS notes for the previous authentication process. If HRA was not started, continue with the authentication process. If AMS notes show HRA was started, advise the caller they must go to the TAC, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.
5 The caller states they previously authenticated either by phone or by visiting the TAC, and are calling to provide the information to verify their return.	AMS notes show the caller previously authenticated with a TPP assistor or in the TAC (issue type such as TPP-HIGH RISK PASSED) **Note:** The caller is	• Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues. • See IRM 25.25.6.5.1, Authentication Passed and the

	not required to have a TPP letter if AMS notes show the caller previously passed authentication.	Taxpayer Filed the Return in Question, to resolve the account.
6 There are **no** AMS notes indicating the caller previously authenticated with a TPP assistor or in the TAC	The caller does not have the TPP letter. **Note:** If the caller has the TPP letter, continue with the authentication process.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter **Exception: #** ████████████ ████████████████████ ████████████████████ **#**

(16) For all **#** ██████████ **#** calls, if the caller states they called previously but the call was disconnected/dropped and authentication and/or HRA was not completed, see IRM 25.25.6.3.3, Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) Assistors.

(17) After the above procedures have been completed, if not already obtained, ask the caller for the control number listed on the TPP letter (located above the salutation line (Dear Taxpayer) or for the redesigned notice it is in the mid part of the letter). **#** T███████████████████████████████████
██
███████████████████████████

Follow the chart below to resolve the issues and respond to the caller:

Exception: # ████████████████████████████████
███████████████████████████████████
████████████ **#**

Exception: # ████████████████████████████████████
██████ **#**

Note: If the caller has received multiple TPP letters for the same year or multiple years, then only the control number from one letter is required. **#** ████████
█████████████████████████████ **#**

IF	THEN
1 The control number provided by the	Continue with the authentication process.

caller matches the DLN of the return in question.	
2 The control number provided by the caller does not match the DLN of the return in question.	• **#** ███████████████████████ ████████████████ **#** • If the number provided by the caller does not match the DLN of the return in question, advise the caller you cannot continue with the call and provide the two options. - The online Identity and Tax Verification Service option at IRS.gov/VerifyReturn, if they have not tried to use it (except where Letter 4883C or Letter 6330C is issued). - Or if unable to authenticate online or unsuccessful, the caller must visit a Taxpayer Assistance Center (TAC) to be authenticated. Advise the caller a TAC appointment will be required, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions. **Exception: #** ██████████████████████ ████████████████████████████████ ███████ **#** • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

(18) Once the control number has been verified off the TPP letter, follow the chart below to resolve the account and respond to the caller:

IF	AND	THEN
1 The caller states they filed a return.	The return is a **#** ██████ ████████ ████ **#** (Ex. if there is a refund due, but a credit elect is requested, this is not a zero-balance return), including accounts	• Follow additional authentication procedures, see IRM 21.1.3.2.4, Additional Taxpayer Authentication. • If the caller passes authentication, continue to IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question. • If the caller does not pass authentication, advise the caller they will need to go to the TAC

	containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH".	to be authenticated and an appointment is required, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions. • **Exception: #** ███████████████████████████████████ **#** • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 The caller states they did file a return.	The return is a refund return.	Perform high risk authentication (HRA), see IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures. **Note:** If multiple years contain unresolved TPP issues, HRA must be performed using a prior year not selected for TPP, **#** ███████████████████████████████ **#** **Exception:** If the account (including multiple years and any tax year) **contains** TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH" follow the

		instructions in paragraph 13 block 2,
3 There is an indication in AMS that the caller previously failed to authenticate such as: • The caller was unable to be authenticated previously on the TPP line and was sent to the TAC. • The caller failed to authenticate at the TAC. • The call was disconnected/dropped during the authentication process. **Note: #** ██████████████ ██████████████ ██████████████ **#**	n/a	See IRM 25.25.6.3.3, Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) A

IRM 25.25.6.3.5 - Added information for TPP letter requirement for online authentication.

(1) The Taxpayer Protection Program (TPP) identity verification process is completed through the Identity and Tax Return Verification Service at IRS.gov/VerifyReturn. Taxpayers 18 years of age or older with a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN), have the option to use the online service through the Secure Access Digital Identity (SADI) platform using ID.me. If successful, the taxpayer is directed back to the IRS.gov/VerifyReturn tool for the TPP return validation.

(2) When completing the online authentication process, it will consist of a **two-part** process. They must complete the Identity Verification **AND** the tax return verification part of the process. The Identity and Tax Verification Service experience will flow as follows:

- The taxpayer will begin the TPP verification process through the IRS.gov/VerifyReturn site and click on the "Verify Your Identity and Tax Return" button.
- The next screen will provide a choice to create a new account, use an existing ID.me account, or sign in with an existing IRS username (Secure Access eAuth account). An ITIN holder must complete the online process on ID.me with a Video Chat Agent (Trusted Referee) to authenticate and create their account.
- Once the taxpayer has successfully verified their identity using one of the sign-in options, the taxpayer will be directed back to the Identity and Tax Verification Service IRS.gov/VerifyReturn tool to complete the TPP tax return verification questions.
- In order to complete the TPP authentication process, the taxpayer must complete both ID.me identity verification and tax return verification (The taxpayer must have the TPP letter containing the control number required for Identity Verification process).

Note: For additional information on SADI, see IRM 21.2.1.58.2, Secure Access Digital Identity (SADI).

(3) Taxpayers without an existing Secure Access account or ID.me account must create a new account using the new ID.me. Once the taxpayer creates their account and verifies their identity with ID.me, they will be sent to the return verification tool to complete the TPP tax return verification questions. To complete the online tax return verification questions on IRS.gov/VerifyReturn, taxpayers are required to input the control number from the TPP letter they received.

Note: TPP letters cannot be accessed via a taxpayer's online account. If the taxpayer requires the TPP letter for the IDVerify process, the letter would have to be reissued.

(4) If the taxpayer completes a video chat with an ID.me assistor and successfully authenticates, they will receive an email to confirm their identity was verified. The taxpayer must then go back to IRS.gov/VerifyReturn and sign in to complete the tax return questions. If the taxpayer doesn't answer the tax return questions then the verification process is incomplete and the return will **not** be processed.

Note: Review the account, if the Unpostable 1260 still shows as Active "A" on CC UPTIN, regardless of when the taxpayer authenticated online, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, and conduct authentication.

(5) Once the taxpayer successfully completes the return verification, the next screen will provide one of the following responses that contain instructions for next steps. The results are available to the taxpayer on the IRS.gov/VerifyReturn website for 3 weeks after the authentication is complete.

Note: Once the taxpayer receives a Confirmation page saying "Congratulations! You have successfully completed the Identity Verification process" this is a Passed response. After the successful response, their SSN is added to a listing and processed on a weekly basis to close the Unpostable 1260. The Unpostable 1260 can then take up to two weeks to show Closed "C" on CC UPTIN.

If the taxpayer receives	And Taxpayer Calls after Using IRS.gov/VerifyReturn tool
Confirmation "Congratulations/Success" = Passed Those who receive a "Successful" outcome will be advised to allow 9 weeks to complete the processing of the TPP return.	• Advise the taxpayer that although it can take up to 9 weeks to complete the processing of the return, they can access Where's My Refund after 2-3 weeks to monitor the refund status. • Review the account, if the Unpostable 1260 still shows as Active "A" on CC UPTIN, regardless of when the taxpayer authenticated online, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, and conduct authentication.
Fraudulent Tax Filing Identified = IDT Those who receive a "Fraudulent" outcome will be given the option to contact the Identity Theft Protection Specialized Unit.	• Conduct authentication over the phone. See IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
Additional Information Required - Call TPP toll-free = Need more information	• Conduct authentication over the phone. See IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
Additional Information Required - Call TAC Appointment line - Need more information	• Advise the taxpayer they will require a TAC appointment, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.

(6) If taxpayers experience issues with setting up their online account, assistance will be handled via the Help.ID.me website, if needed.

IRM 25.25.6.5.1.1 - Removed information for TC 971 AC 850 conditions.

(1) The taxpayer was authenticated and their return is unpostable (UP) 126 reason code (RC) "0".

Note: For "first time filer" accounts, the return may be UP 126 RC "0", however the transaction code TC 971 action code AC 121 or TC 971 AC 124 may not be posted due to the entity not being established. Once the entity is established; the TC 971 AC 121 or TC 971 AC 124 will post to the account.

(2) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:

- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
- IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
- TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
- IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question

(3) Utilize the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT) to resolve the unpostable condition, when available, unless otherwise directed by the IRM. Take the actions in the tables below as appropriate to resolve the account when the taxpayer's valid return or the identity theft return is/was unpostable UNP 126 reason code RC **0**. Go through the list of questions below to determine what action is needed to resolve the account.

- For the taxpayer's valid return(s) - Does the TVT tool show the Unpostable 126 RC "0"? If yes, follow instructions in #5 below to resolve unpostable and take corrective actions
  OR
- Does the IAT TVT tool NOT show an open Unpostable 126 RC "0" transaction, but CC UPTIN shows open Unpostable in Status **A**? If yes, follow #5 box 2 below

  OR
- Is there a TIN discrepancy (i.e., TP had an ITIN but the return is on an incorrect SSN)? If yes, follow #5 box 4 below
- Is the Unpostable 126 RC "0" assigned to IDRS number **1483845470 or "148xxxxxxx"**? If yes, follow #5 below

(4) If the TVT tool provides a response that there is no unpostable condition even though command code CC UPTIN may show the return is UP 126 RC "0". The unpostable cannot be resolved using the TVT tool in this instance. Follow manual procedures per the IRM instructions in chart.

(5) For all other conditions, follow the procedures below to resolve the unpostable condition and respond to the taxpayer:

Note: Ignore the presence of a TC 971 AC 052 on the account. All UP 126 RC "0" returns will be scored for income/withholding/credit issues after the unpostable condition has been resolved.

Note: If the unpostable is assigned to an unpostable team, use CC UPASG with definer "R" to reassign the UNP 126 to yourself. See IRM 3.12.32.18.1, Command Code UPASG-Screen Formats, for instructions.

IF	AND	THEN
1 If the taxpayer's returns is UNP 126 RC **0** AND The UNP 126 RC **0** DOES populate on the IAT TVT tool **Note:** For returns requesting a direct deposit, a TC 971 AC 850 is required **if** any of the following exist: ♦The taxpayer is in a disaster area and did not pass HRA ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS ♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return **Exception: #** ████████████████ ████████████████ ████████████████ ████████████████ **#** **A TC 971 AC 850 cannot be input on an account that is not established. Advise the taxpayer that the refund	CC UPTIN shows the CORRECT tax year of the return in question (i.e., the return in question was filed for the 2020 tax year and CC UPTIN shows the UNP 126 return is for the 2020 tax period)	• Close the UNP 126 RC "0" using unpostable resolution code (URC) "0" to post the valid return. • **However, if inputting a TC 971 AC 850, you must ensure a post delay must be used when closing the UNP 126 RC "0" with TWO cycles using the "REL CYC" field 48 on CC UPRES. • Use the TVT tool to input the two release cycles, however if the tool is unavailable, manual input is required. • The release cycle must be TWO cycles from the current cycle (i.e., if today's cycle is 202525 the release cycle must be 202527, it cannot be left blank or the TC 971 AC 850 will not work to flip the direct deposit). See IRM 3.30.123-

will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.		2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle
		• If the taxpayer has an address change, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input.
		• The account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
		Exception: If the account is a "first time filer" account and the entity is not established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established.

			• If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
			• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 **WI IVO IRSERR**, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.
			• Document actions in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
			• If appropriate, advise the taxpayer

		that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. Advise the taxpayer to call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 9 weeks timeframe.
2 If the taxpayer's returns is UNP 126 RC **0** AND The UNP 126 RC **0** DOES NOT populate on the IAT TVT tool **Note:** For returns requesting a direct deposit, a TC 971 AC 850 is required **if** any of the following exist: ♦The taxpayer is in a disaster area and did not pass HRA ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS ♦The account contains a TC 971 AC	CC UPTIN shows the CORRECT tax year of the return in question (i.e., the return in question was filed for the 2021 tax year and CC UPTIN shows the UNP 126 return is for the 2021 tax period)	All actions MUST be input manually on IDRS if the tool does not pull up UNP 126 RC "0" • To close the UNP 1260 manually, refer to the UNP 126 job aid to assist with closing the unpostable (insert the SERP portal link) • **However, if inputting a TC 971 AC 850, you must ensure a post delay is input in the UP 126 RC "0"

125 and the DLN in the MISC field matches the DLN of the return **Exception: #** ███████████████ ███████████████ ███████████████ **#** **A TC 971 AC 850 cannot be input on an account that is not established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.		resolution of TWO cycles using the "REL CYC" field 48 on CC UPRES. • Manual input is required. • The release cycle must be TWO cycles from the current cycle (i.e., if today's cycle is 202525 the release cycle must be 202527, it cannot be left blank or the TC 971 AC 850 will not work to flip the direct deposit). See IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle • If the taxpayer has an address change, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input. • The account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or

			TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. **Exception:** If the account is a "first time filer" account and the entity is not established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established. • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 **WI IVO IRSERR**, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS

		Identified.
		• Review ALL input actions for accuracy.
		• Document actions in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
		• If appropriate, advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. Advise the taxpayer to call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional

		assistance after 9 weeks timeframe.
3 If the taxpayer's returns is UNP 126 RC **0**	CC UPTIN shows the **INCORRECT** tax year of the return in question (i.e., the return in question was filed for the 2022 tax year and CC UPTIN shows the UNP 126 return is for the 2023 tax year)	• **Do not take any action to resolve the unpostable condition** • **No action - includes not adding remarks on open UNP 126, leave the remarks blank** • Open the control base on IDRS, ONLY IF the UNP 126 shows the incorrect tax year on the module that contains the UP 126 RC "0" return with the following information • C#,CRTTY,A,MISC • 1483145470,* • RIVO will correct the UNP 126 • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Include in the notes: the taxpayer has passed HRA authentication, the document locator

		number (DLN) of the return in question, and the tax year the return is intended for.
		• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information.
		• The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 9 weeks timeframe.
4 If the taxpayer's returns is UNP 126 RC **0** AND The TIN used on the return is not the TIN for the taxpayer, this includes returns filed with a new social security number (SSN) (taxpayer or return preparer input error)	There is a return for the same tax year under the Individual Taxpayer Identification Number (ITIN) OR There was a typo and a correct SSN is obtained/found	• Close the UNP 126 RC "0" using URC **6** and correct the TIN by inputting the correct TIN on the CC UPRES screen. • Use the ITIN or correct SSN

		obtained/found as the correct TIN (TIN corrections are input in field 29 of line five of the CC UPRES screen, see Command Code UPRES Job Aid.) • **If the correct TIN does not have an entity established (i.e., first time filer), use URC **6B**.
5 The CC UPTIN/UPDIS and the Unpostable Resolution Code field is blank, the UP 126 RC **0** is assigned to IDRS number **1483845470** or **148xxxxxxx** and the remarks section may contain one of the following statements: • "IAT UNP 126 Batch" • "Batch IDT No Response" **AND/OR** A TC 971 AC 123 with a MISC field of **TPP RP** is posted to the module	N/A	The unpostable has been closed by the RIVO IAT Batch Tool Process, see IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process, for the appropriate resolution actions.

(6) Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.

IRM 25.25.6.5.1.2.1 - Added note for TC 971 AC 850 reversal when it has been input in error. Added specific criteria for refund release.

(1) The taxpayer was authenticated as required and research of the account shows the taxpayer's return is posted and the account has the following conditions:

• The refund is held with an RIVO -R freeze or P- freeze

- The account contains an unreversed transaction code TC 971 action code AC 129 or TC 971 AC 124
- The account **does not** contain a TC 971 AC 052 **or** the account contains a TC 971 AC 052 with a MISC field of "RRPIDT"

Reminder: Prior to the return posting, the TC 971 AC 052 will resequence the TC 150 for 14 days. If the return is selected for TPP, a TC 971 AC 124 will be present on the tax module. After the TPP Unpostable 126 0 is resolved, the 14 day resequence will be applied to the TC 150. The TC 971 AC 052 is not a TPP marker. These returns are rescored for NON ID theft criteria after the TPP Unpostable 126 0 is resolved. Once the return is posted, if selected for further review, a TC 971 AC 134 will be present and will create a – R freeze. The income and withholding on the return must be verified prior to releasing the refund.

(2) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:

- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
- IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
- TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
- IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question
- IRM 25.25.6.5.1.2, The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129

(3) Take the following actions to respond to the taxpayer:

Note: If the TC 971 AC 850 was input in error and there is no TC 846 posted on the module, input a TC 972 AC 850 to flip the refund back to direct deposit.

IF	THEN
1 The account **ONLY** contains an RIVO freeze condition such as: - -R freeze - P- freeze **Caution: #** ▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮	- Input a TC 971 AC 850 if the taxpayer requested a direct deposit and any of the following exist: ♦The taxpayer is in a disaster area and did not pass HRA ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds)

[REDACTED]

♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return

Exception: # [REDACTED]

[REDACTED]

- Update the address, as necessary.
- Input a TC 290 for zero (.00) to release the refund - (If inputting a TC 971 AC 850 or an address change - post delay the TC 290/.00 by 1 cycle.)
- If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
- The TC 972 AC 129 must contain the **MISC** field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, **Last 6 DLN_NONIDT**
- If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC

	124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
2 The account **contains** a Non-RIVO freeze condition, see IRM 21.5.6, Freeze Codes, such as: • -A freeze • C- freeze • -E freeze • -L freeze • Non-RIVO P- freeze, see IRM 21.5.6.4.31.1, P- Freeze with No Return Integrity Verification Operations (RIVO) Involvement. • R- freeze	• Do not release the refund when another function has an open case or is holding the refund. • Follow the instructions below to resolve the TPP issues. After the TPP issues have been resolved, see the appropriate freeze code resolution in IRM 21.5.6.4, Freeze Codes, and follow IRM procedures. • If the account contains an unreversed TC 971 AC 129,

• Non-RIVO -R freeze, see IRM 21.5.6.4.35, -R Freeze.	input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
	• The TC 972 AC 129 must contain the **MISC** field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, **Last 6 DLN_NONIDT**
	• If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
	• Input a TC 971 AC 850 if the taxpayer requested a direct deposit and any of the following exist: ♦The taxpayer is in a disaster area and did not pass HRA ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds) ♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return♦
	Exception: # ███████████

	# • Update the address, as necessary. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Additional AMS issues or notes may be required depending on the results of the research of the additional freeze condition.

IRM 25.25.6.5.1.2.5 - Added note for TC 971 AC 850 reversal when it has been input in error.

(1) The taxpayer was authenticated and research of the account shows the account has the following conditions:

- The return is Unpostable (UP) 147
- The account contains an unreversed Taxpayer Protection Program (TPP) indicator such as a transaction code TC 971 action code AC 129
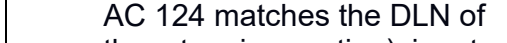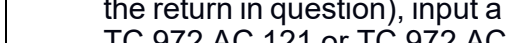
(2) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:

- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
- IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
- TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
- IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question
- IRM 25.25.6.5.1.2, The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129
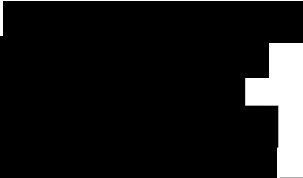
(3) Take the following actions to document the account and respond to the taxpayer:

- Take no action to resolve the UP 147.
- If the taxpayer states their address has changed, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input.
- If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
- If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
- Input a TC 971 AC 850 if the taxpayer requested a direct deposit and any of the following exist:
  ♦ The taxpayer is in a disaster area and did not pass HRA
  ♦ The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds)
  ♦ The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return

Exception: # ███████████████████████████████████
██
████████████████████████████████ **#**

Note: A TC 971 AC 850 cannot be input on an account that has not been established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.

Note: If the TC 971 AC 850 was input in error and the refund has not released (TC 846), input a TC 972 AC 850 to flip the refund back to direct deposit.

- Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
- Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

IRM 25.25.6.5.1.2.6 - Adding warning to review the account for certain RIVO markers.

(1) RICS will review incoming MeF Form 1040X, *Amended U.S. Individual Income Tax Return*, returns to identify potential identity theft filings and place an identity theft (IDT) marker, transaction code (TC 971 AC 129 NNNNNNNNNNNNNN 1040X) on the taxpayer's account indicating potential IDT has been identified. A Letter 4883C, Potential Identity Theft during Original Processing, will be issued to the address on the Form 1040X, *Amended U.S. Individual Income Tax Return,* to request the taxpayer contact us to complete authentication procedures.

Note: The "NNNNNNNNNNNNNN" in the TC 971 AC 129 MISC field will be the Form 1040X MeF DLN. If a subsequent TC 972 AC 129 is pending or posted with the matching DLN of the TC 971 AC 129 NNNNNNNNNNNNNN 1040X marker, the TPP issue was closed by RICS and must be considered resolved. Review the account to ensure no other RIVO marker is present that would prevent you from processing the amended return and refer to the applicable procedures for the present marker.

Caution: # ███████████████████████
██
███████████████ **#**

(2) All authentication processes, research, and actions in the IRMs listed below must be followed prior to determining what action to take on the Form 1040X, *Amended U.S. Individual Income Tax Return*:

Note: If a -E freeze and TC 810 - Responsibility Code 4 is present, see IRM 25.25.6.3.6 , If/Then chart box 5, Accounts with TPP Involvement and a -E Freeze Present.

- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
- IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
- TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC

(3) As part of the authentication process, the taxpayer must confirm they filed the MEF Form 1040X. The return can be viewed via the MeF Return Request Display (RRD) application. CSR's can identify which return on RRD contains the amended return documentation by locating the document with a literal "**A**" in the DLN column. Verify the following information off the Form 1040X:

- Name

- Address on the Form 1040X
- Filing status
- Reason for filing amended return
- Refund/Balance Due amount

(4) Based on the caller's authentication results, follow the appropriate subsection below:

If	And	Then
1 The taxpayer is authenticated	**Non Identity Theft** is determined (taxpayer **filed** the Form 1040X)	• Input a TC 972 AC 129 MISC field 'NNNNNN NONIDT 1040X', (NNNNNN is the last 6 digits of the DLN) • Advise the taxpayer the Form 1040X processing could take up to 16 weeks for processing. (Review alerts for any changes to processing timeframes) • If the 1040X shows it was closed as a no response, advise the taxpayer they must refile the Form 1040X.
2 The taxpayer is authenticated	**Identity Theft** is determined (taxpayer **did not file** the Form 1040X)	• Input a TC 972 AC 129 MISC field 'NNNNNN IDT 1040X', (NNNNNN is the last 6 digits of the DLN) • Input TC971- 506, MISC "WI PRP Other1" (If the true taxpayer's address is the address of record and has not been updated by the filing of the fraudulent 1040X) • Advise the taxpayer their account was updated to add an Identity Theft indicator and a CP01A letter will be issued that contains an Identity Protection Personal Identification Number (IP PIN).
3 The taxpayer cannot be authenticated or fails	n/a	• Advise the caller a TAC appointment will be required to complete the authentication process. • See IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to assist the taxpayer with scheduling the TAC appointment

		and for additional instructions.

IRM 25.25.6.5.2.1.1 - Added note for TC 971 AC 850 reversal when it has been input in error.

(1) Multiple returns are present on the module and the taxpayer's valid return(s) is/are unpostable UP 126 reason code RC "0". (Includes accounts where the taxpayer filed all the returns that are UP 126 RC "0") Resolve each return based on the status of the return as described below.

(2) Utilize the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT) to resolve the unpostable condition, when available, unless otherwise directed by the IRM. Take the actions in the tables below as appropriate to resolve the account when the taxpayer's valid return or the identity theft return is/was unpostable UNP 126 reason code RC **0**. Go through the list of questions below to determine what action is needed to resolve the account.

- For the taxpayer's valid return(s) - Does the TVT tool show the Unpostable 126 RC "0"? If yes, follow instructions in #3 below to resolve unpostable and take corrective actions
  OR
  For the identity theft return(s) - Follow instructions in #4 below to resolve unpostable and take additional corrective actions
  OR
- Does the IAT TVT tool NOT show an open Unpostable 126 RC "0" transaction, but CC UPTIN shows open Unpostable in Status **A**? If yes, follow #3 box 2 below

  OR
- Is there a TIN discrepancy (i.e., TP had an ITIN but the return is on an incorrect SSN)? If yes, follow #3 box 4 below
- Is the Unpostable 126 RC "0" assigned to IDRS number **1483845470 or "148xxxxxxx"**? If yes, follow #**5** below

(3) If the taxpayer filed one or more of the returns in question, follow non-identity theft resolution, resolve the unpostable condition(s) and respond to the taxpayer using the steps below:

Note: Ignore the presence of a TC 971 AC 052 on the account. All UP 126 RC "0" returns are scored for income/withholding/credit issues after the unpostable condition has been resolved.

Note: If the TC 971 AC 850 was input in error and the refund has not released (TC 846), input a TC 972 AC 850 to flip the refund back to direct deposit.

IF	AND	THEN
1 If one or more of the taxpayer's returns are UNP 126 RC "0" AND The UNP 126 RC **0** DOES populate on the IAT TVT tool **Note:** For returns requesting a direct deposit, a TC 971 AC 850 is required **if** any of the following exist: ♦The taxpayer is in a disaster area and did not pass HRA ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds.) ♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return **Exception: #** ████████ ████████████████ ████████████████ ████████████████ ████████████████ ████████████████ **#**	CC UPTIN shows the CORRECT tax year of the return in question (the return in question was filed for the 2023 tax year and CC UPTIN shows the UNP 126 return is for the 2023 tax period)	• Close the first UP 126 RC "0" using unpostable resolution code (URC) "0" to post the valid return. • **However, if inputting a TC 971 AC 850, you must use a post delay when closing the UP 126 RC "0" of TWO cycles using the "REL CYC" field 48 on CC UPRES. The release cycle must be TWO cycles from the current cycle (i.e. if today's cycle is 202525 input release cycle must be 202527, it cannot be left blank or the TC 971 AC 850 will not work to flip the direct deposit). See IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle • If the taxpayer filed one or more valid returns, close the **duplicate** valid returns UNP 126 RC "0" using unpostable resolution code (URC) **D** to delete the duplicate returns the taxpayer filed and when closing the UNP 126, add in Remarks section **DUP RETURN NON IDT** • If the taxpayer has an address change, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input. • The account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code

**A TC 971 AC 850 cannot be input on an account that is not established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.		AC 129 Input Screen. **Exception:** If the account is a "first time filer" account and the entity is not established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established. • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe
2 If one or more of the taxpayer's returns are UNP 126 RC **0** AND The UNP 126 RC **0 DOES NOT** populate on the	CC UPTIN shows the CORRECT tax year of the return in question (the return in question was filed for the 2023 tax year and CC UPTIN shows the UNP 126	The UNP 1260 must be manually closed on IDRS. Refer to the UNP 126 job aid to assist with closing the unpostable **Note:** If the unpostable is assigned to an unpostable team, use CC UPASG

IAT TVT tool **Note:** For returns requesting a direct deposit, a TC 971 AC 850 is required **if** any of the following exist: ♦The taxpayer is in a disaster area and did not pass HRA ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds.) ♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return **Exception:** # █████████████ █████████████ █████████████ █████████████ █████████████ # **A TC 971 AC 850 cannot be input on an account that is not established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit	return is for the 2023 tax period)	with definer "R" to reassign the UNP 126 to yourself. See IRM 3.12.32.18.1, Command Code UPASG-Screen Formats, for instructions. • Take the following actions to resolve the valid tax return and any duplicate return copies • Close the first UP 126 RC "0" using unpostable resolution code (URC) "0" to post the valid tax return. • **However, if inputting a TC 971 AC 850, you must use a post delay when closing the UP 126 RC "0" of TWO cycles using the **REL CYC** field 48 on CC UPRES. The release cycle must be TWO cycles from the current cycle (i.e., if today's cycle is 202525 input release cycle must be 202527, it cannot be left blank or the TC 971 AC 850 will not work to flip the direct deposit). See IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle • If the taxpayer filed one or more valid returns, close the **duplicate** valid returns UNP 126 RC **0** using unpostable resolution code (URC) **D** to delete the duplicate returns the taxpayer filed and when closing the UNP 126, add **DUP RETURN NON IDT** in the Remarks section • If the taxpayer has an address change, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input. • The account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the

information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.		MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. **Exception:** If the account is a "first time filer" account and the entity is not established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established. • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe

| 3
If one or more of the taxpayer's returns are UNP 126 RC **0** | CC UPTIN shows the INCORRECT tax year of the return in question (the return in question was filed for the 2022 tax year and CC UPTIN shows the UNP 126 return is for the 2023 tax period) | **Do not take any action to resolve the unpostable condition** **No action - includes not adding remarks on open UNP 126, leave the remarks blank** Open a control base on IDRS on the module that contains the UNP 126 RC "0" return with the following information C#,CRTTY,A,MISC 1483145470,* Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Include in the notes: the taxpayer has passed high risk authentication (HRA), the document locator number (DLN) of the return in question, and the tax year the return is intended for. Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe |
| 4
If one or more of the | There is a return for the same tax year | |

taxpayer's returns are UNP 126 RC **0** AND The TIN used on the return is not the TIN for the taxpayer, this includes returns filed with a new social security number (SSN) (taxpayer or return preparer input error)	under the Individual Taxpayer Identification Number (ITIN) OR There was a typo and a correct SSN is obtained/found	- Close the UNP 126 RC "0" using URC **6** and correct the TIN by inputting the correct TIN on the CC UPRES screen. - Use the ITIN or SSN obtained/found as the correct TIN (TIN corrections are input in field 29 of line five of the CC UPRES screen, see Command Code UPRES Job Aid.) **If the correct TIN does not have an entity established (i.e., first time filer), use URC **6B**.

(4) If the taxpayer did not file one or more of the returns in question, follow identity theft return procedures. Take the following actions to resolve the identity theft return(s):

IF	THEN
1 The identity theft return(s) is UP 126 RC "0".	See IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0". Resolve the unpostable condition for each identity theft return present on the tax module.
2 The identity theft return(s) is UP 147 or is posted to MFT 30 and the account contains an unreversed TC 971 AC 129. **OR** The identity theft return is posted to MFT 30 but no TC 971 AC 129 is present (account must have other unresolved TPP issues).	See IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Unpostable 147 or Posted and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator, for any additional actions that may be necessary to resolve the account.
3 The identity theft return(s) is on MFT 32 or was archived/deleted (the return was never processed and	See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived, for any additional actions that may be necessary to resolve the account.

is **not** posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976)	

(5) The TVT tool may provide a response that there is no unpostable condition even though command code CC UPTIN may show the return is UP 126 RC **0**. In this instance, the unpostable cannot be resolved using the TVT tool. Research CC TRDBV and take the following actions:

IF	THEN
The CC UPTIN/UPDIS URC field is blank, the UP 126 RC "0" is assigned to IDRS number **"1483845470" or "148xxxxxxx"** which shows the unpostable condition is being resolved or was resolved by a RICS team using the IAT Batch Tool process and the remarks section may contain one of the following statements: • "IAT UNP 126 Batch" • "Batch IDT No Response" **AND/OR** A transaction code TC 971 action code AC 123 with a MISC field of "TPP RP" is posted to the module - (Only on accounts resolved by the IAT Batch Tool process beginning in January 2017.)	The unpostable has been closed by the RIVO IAT Batch Tool Process, see IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process, for the appropriate resolution actions.

IRM 25.25.6.5.5.3 - Updated instructions for TPP statute returns.

(1) The taxpayer was authenticated as required and research shows the taxpayer's return (verify DLN) is posted on the MFT 32 module and the following conditions apply:

- MFT 30 shows a TC 971 AC 111 with MISC field containing the document locator number (DLN) of the taxpayer's return in the MISC field
- MFT 32 shows a TC 976 containing the DLN of the taxpayer's return (the DLN will match the TC 971 AC 124 DLN listed in the MISC field and the DLN of the TC 971 AC 111 listed in the MISC field on MFT 30)

Note: There may be instances when a Taxpayer Protection Program (TPP) account may NOT contain a TC 971 AC 111 on MFT 30, however the account will have other indications of TPP involvement such as a TC 971/TC972 AC 124 and a TC 971 AC 506 with a MISC field of "WI PRP DDB".

(2) Take the following actions to resolve the account and respond to the taxpayer:

Note: During **Cycles 1 - 3 (dead cycles) and 47 - 53**, TPP returns CURRENT or PRIOR year tax returns can no longer be moved FROM the MFT 32 module TO the MFT 30 module. If action is taken to move the return from MFT 32 during these cycles, an unpostable transaction will generate and will be reassigned to the initiating employee for corrective action.

IF	AND	THEN
1 The taxpayer's valid tax return needs to be moved to the MFT 30 module for tax year **2024 or 2023** and it was filed as an ELF/MEF or a paper return **Note:** If command code CC ENMOD or CC IMFOLE contains a merge transaction, see IRM 3.13.5.25, Transaction Codes Used to Merge Accounts, and Document 6209 Section 8A - Master File Codes, (TC 005/006) for a list of transactions codes involved in merging accounts and follow the instructions in block 2 below.	n/a	• Follow the procedures in IRM 25.25.6.7.1, Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures.
2 The return is for tax year **2022 or prior** and was filed **electronically (ELF OR MEF)** Also use the instructions in this block for any of the following scenarios: • The TC 971 AC 111 has been previously input on MFT 32 but the return never posted to MFT 30 • The TC 971 AC 111 is/was unpostable on MFT 32 and the return never posted to MFT 30 • The account has been previously merged.	n/a	• Send a Form 4442/e-4442, *Inquiry Referral* to RIVO using the referral category, "RIVO - TPP". Include an explanation in the remarks such as, "MFT 32 Reversal Request" and specify the taxpayer was authenticated and add the DLN of the return to be moved from MFT 32 to MFT 30. Verify the DLN number is for the taxpayer's valid return before submitting. • If a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-

Note: A TC 971 AC 111 will go unpostable (UP) 168 RC 0 if the account has had an account merge or slot completed in the prior or current tax year processing. **Exception:** If the MeF or paper return is a statute year case, with an imminent statute date or is now a barred return, employees must follow IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed.		Related, Reversal of Identity Theft Case Closure, IRS Identified. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund and have not received their refund after 9 weeks, advise the taxpayer to contact us at toll-free number, 800-829-1040 (267-941-1000 for International taxpayers).
3 The return is for tax year **2022 or prior** and is a **Paper** filed return **Note:** Also use the instructions in this block for any of the following scenarios: • The TC 971 AC 111 has been previously input on MFT 32 but the return never posted to MFT 30 • The TC 971 AC 111 is/was unpostable on MFT 32 and the return never posted to MFT 30 • The account has been	n/a	• Ask the taxpayer to submit a signed copy of their tax return by fax and advise that faxing the return will expedite processing. • They may submit the signed copy via fax to **#** ▇▇▇▇▇▇▇ **#** • If the taxpayer cannot submit a faxed copy, **DO NOT submit a Form 4442 to RIVO**. • Ask the taxpayer to mail in the copy of the return. • Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053 • If a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC

previously merged. **Note:** A TC 971 AC 111 will go unpostable (UP) 168 RC 0 if the account has had an account merge or slot completed in the prior or current tax year processing. **Exception:** If the MeF or paper return is a statute year case, with an imminent statute date or is now a barred return, employees must follow IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed.		506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries • Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund and have not received their refund after 9 weeks, advise the taxpayer to contact us at toll-free number, 800-829-1040 (267-941-1000 for International taxpayers).

IRM 25.25.6.5.5.4 - Updated instructions for TPP statute returns.

(1) The taxpayer has been authenticated as required and the taxpayer's return was never processed, and is **not** posted on MFT 30 or MFT 32. Research of the account shows the return has been archived or deleted and the account contains any of the following:

- The return was never processed and is **not** posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976
  AND
- The CC TRDBV "CODES" screen shows it was unpostable (UP) 126 reason code (RC) "0" and may not be viewable on CC UPTIN

(2) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:

- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
- IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
- TAC assistors see IRM 25.23.2.7.2.1 , Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
- IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question
- IRM 25.25.6.5.5, Previous Taxpayer Protection Program Actions - Return Previously Deemed Identity Theft

(3) Take the following actions to resolve the account and respond to the taxpayer:

IF	AND	THEN
1 The account shows the return has been archived or deleted and the account contains any of the following: - The return was never processed - and the return is **not** posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 **AND** - The CC TRDBV "CODES" screen shows it was unpostable (UP) 126 reason code (RC) "0" and may not be viewable on CC UPTIN **Exception:** If the MeF or paper return is a statute year case, with an imminent statute date or is now a barred return, employees must follow IRM 25.25.6.9, Statute Procedures for TPP	The return was electronically (ELF/MEF) filed	- Send a Form 4442/e-4442, *Inquiry Referral* to RIVO using the referral category, "RIVO - TPP". Include an explanation in the remarks about the authentication of the taxpayer and specify the DLN of the taxpayer's return to be sent for processing. - If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 with a MISC field of "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. - When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522.

Returns, to ensure proper actions are completed.		• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
2 Same conditions as above	The return was a Paper filed return	• Ask the taxpayer to submit a signed copy of their tax return by fax and advise that faxing the return will expedite processing. • They may submit the signed copy via fax to **#** ▮▮▮▮ **#** • If the taxpayer cannot submit a faxed copy, ask the taxpayer to mail in the copy. Provide the

		taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053 • Follow bullets 2-5 in row above to complete actions on the account and advise taxpayer of timeframe.

IRM 25.25.6.6 - Updated TC 971 AC 124 instructions, and added specific criteria and link for Artificial intelligence calls and other potential calls that may require a disconnect. Updated specific criteria.

(1) Accounts meeting the Taxpayer Protection Program (TPP) criteria can be identified by specific transaction codes, see IRM 25.25.6.1.7, Taxpayer Protection Program Overview. The codes do not show confirmed identity theft or a fraudulent return; they show that additional authentication of the caller is needed prior to the posting of the return or releasing of the refund. If required research systems are unavailable, see IRM 21.3.5.4.2.3, Required Systems Unavailable, and provide the taxpayer self-help options for online authentication at IRS.gov/VerifyReturn. Taxpayers should also be advised that they can call back for assistance. Employees can leave a history item on IDRS about authentication status, if available. Employees must adhere to the instructions in IRM 21.1.1.4, Communication Skills, on how to greet and address the caller.

Caution: Do not proceed with the call if you suspect the caller is a computer-generated artificial intelligence (AI) assistant. Immediately disconnect the call. See IRM 21.1.1.8.1, Lucy Phone/Fast Customer. If there are other instances of questionable caller identity, disconnect the call. When possible, leave AMS notes regarding reason for call termination.

Note: # ███████████████████████████████████████
██
██
███████████████████████████████ **#**

Note: If the account contains a transaction code TC 971 action code AC 123 with a MISC field of "TPP RECOVERY", follow the guidelines in IRM 25.25.6.1.7.1, Taxpayer Protection Program (TPP) Recovery Project.

(2) When a return is selected for additional authentication, one of the following letters will be sent to the taxpayer advising them to contact TPP, access the Identity and

Tax Return Verification Service website, or visit their local Taxpayer Assistance Center (TAC), to authenticate their identity:

Note: For taxpayers with an established IRS online account who are selected by TPP with the IRS.gov/VerifyReturn option, a message will generate in the Notification section asking them to verify their tax return. The message will state "Verify Your Tax Return Information Now" and the link will take them directly to verify their return information. The TPP letter cannot be accessed on the taxpayer's online account.

TPP Authentication Letters

TPP Letter	Description/Details
The TPP letter is required to authenticate on the phone and online, unless an exception is met. **Note:** The TPP letter is **not** required when authenticating in-person at a TAC office with required identification documents , see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC. • All TPP letters will be converted to Notices in 2025 (ex., **IRS Notice CP5071**) but will still contain the "C" behind each letter number when it generates on IDRS. TPP Letter Numbers: 4883C 5071C - A new notice format will be issued beginning January 2024. 5447C 5747C 6330C 6331C 6167C • Letter 5216 - Does not generate on IDRS - AMS notes should show if letter	The TPP letter can be viewed on one or more of the following command codes, depending on the tax period. Conduct research to locate the TPP letter issued: CC ENMOD CC IMFOLE CC IMFOLT CC TXMODA • The letter marker will show the TPP letter number and tax period, and if on CC ENMOD, it will show the IDRS # 148XXXXXXX Example of what will post on CC ENMOD. 14850XXXXX XXXXCLTR 14850XXXXX 202X12 Example of what will post on CC TXMOD/IMFOLT: TC 971 AC 123 MISC>5071C SENT **Note:** The new 5071C notice marker can be found on CC ENMOD/IMFOLE. The TPP notice marker will show up as <<**TC 971 AC 123 MISC> 5071C SENT 202312**>>. However, if the entity is not established on the account, you will find the letter marker on CC IMFOLE. **For all TPP Letters, receipt timeframes are as follows:**

was issued	▸ **If the TPP letter marker is present on CC ENMOD/IMFOLE, callers should allow 14 days to receive the letter. (For Letter 5447C going to a foreign address allow 30 days)** ▸ **If the TPP letter marker is NOT present on CC ENMOD/IMFOLE, and the UNP 126 RC "0" is present on CC UPTIN and is within 21 days from date of the call, callers should allow 21 days to receive the letter. (For Letter 5447C going to a foreign address allow 30 days)**
TPP accounts previously marked with TPP letter marker TC 971 AC 123 MISC XXXXC SENT will still appear on CC IMFOLT/TXMOD. **There may be some accounts that show the TPP letter marker on CC ENMOD and CC TXMOD	CC TXMOD shows transaction TC 971 AC 123 with the TPP letter number in the miscellaneous field Ex. TC 971 AC 123 MISC>XXXXC SENT **Reminder:** Due to programming issues, CC TXMOD may show multiple TPP letter markers, and in some instances, multiple letters may have been issued in error. If the caller asks about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.
Letter 4883C, Potential Identity Theft during Original Processing	Issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)
Letter 5447C, Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version	Issued on accounts for returns filed with an address outside the United States
Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version	Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The taxpayer must visit their local Taxpayer Assistance Center (TAC) for an in-person visit or call the TPP line if they did not file the return in question. **Note:** A pilot letter will be issued starting July 2025. The Letter 5747C will be issued with the Field Assistance Scheduling Tool (FAST) SMART self-help option. Taxpayers will be able to schedule their own TAC appointments.

Letter 5071C, Potential Identity Theft During Original Processing with Online Option **Note:** **A new notice format is going to be issued beginning January 2024. The new notice format will only be used when the initial TPP notice is sent. If the notice has to be reissued, the correspondex version of the letter must be used. The new notice format cannot be reissued by employees, the Letter 5071C correspondex letter will be the reissue letter using Exhibit instructions.	Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity and Tax Return Verification Service landing page located via the IRS.gov/VerifyReturn website. The letter provides the option of using the website or calling the TPP number to authenticate their identity. **If the caller chose not to use the Identity and Tax Return Verification Service website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.
Letter 6330C, Potential Identity Theft during Original Processing	Issued on accounts as part of the new TPP pilot. • If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6330C = 4883C
Letter 6331C, Potential Identity Theft during Original Processing with Online Option	Issued on accounts as part of the new TPP pilot. • If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6331C = 5071C
Letter 6167C, Identity	Issued in response to a TPP fax/correspondence

Authentication Incomplete (IMF)	case that contained incomplete or invalid TPP authentication documentation
Letter 5216, Taxpayer Cannot Authenticate	Issued when a taxpayer has tried authentication on the phone and was referred to a TAC or a paper response was received and the taxpayer failed authentication even after a subsequent request is made for correct or missing TPP documentation. **The Letter 5216, Taxpayer Cannot Authenticate, can only be issued one time.

(3) The taxpayer can obtain additional information about the letter, required authentication documents, and other identity theft information by using the letter number (example 4883C) as a keyword in the search field on IRS.gov.

(4) Prior to taking any actions in this IRM subsection, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues. Do not issue the caller a Transfer Pin if transferring the call to the TPP line.

(5) If the account reflects the TC 971 AC 124 marker, but the return is still in ERS processing, follow ERS procedures in IRM 21.4.1, Refund Research. Conduct IDRS research on CC TRDBV, ERINV and TXMODA or others, to determine the status of the return. If there is no open UNP 1260 and no TPP letter was issued, **DO NOT** refer to the TPP line, TAC or RIVO. Advise the caller to call back per ERS instructions or wait for an additional notice.

(6) If the taxpayer **has not** received a TPP letter, determine if the taxpayer has allowed the appropriate processing time frame, see IRM 21.4.1.4, Refund Inquiry Response Procedures, before continuing with the call. If the taxpayer has not allowed the appropriate processing time frame, advise the taxpayer to allow the appropriate time frame and call back. If the taxpayer has allowed the appropriate time frame or has received a TPP letter, proceed with the instructions below.
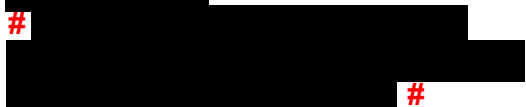
Exception: Taxpayers calling because their return was rejected by the IRS due to their taxpayer identification number (TIN) being previously used to file a return do not need to allow the appropriate processing time frame.

Note: If the unpostable (UP) 126 reason code (RC) **0** posted to the account within 21 days from the date of the call, **AND** CC ENMOD/IMFOLE does not show a TPP letter was issued for the applicable tax period (see Exception in IRM 25.25.6.6.2, Procedures for when the Caller Has Not Received or Lost the Taxpayer Protection Program (TPP) Letter), then advise the caller to allow 21 days (30 days for Letter 5447C) from the status date on CC UPTIN of the UP 126 RC **0** to receive the TPP letter. If the TPP letter **IS** present, then advise the caller to allow 14 days (30 days for Letter 5447C) from the posting date of the last letter. For example: Returns held up in the Error Resolution System (ERS) process may be past the normal

processing time frame, however the return was only recently selected by the TPP program.

(7) Follow the instructions below based on the caller's inquiry:

IF	THEN
1 The taxpayer received a TPP letter but the taxpayer has **not filed** a return. **OR** The taxpayer tried to file their return electronically but it was rejected by the IRS because their TIN had been previously used to file a return **and** the account has TPP indicators.	See IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research.
2 The taxpayer is calling in response to the Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY **and filed** the return in question.	Advise the taxpayer to follow the instructions in the letter. • Visit the local TAC for assistance, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non TPP Assistors, for additional guidance. **Exception: #**

	██ **#** . TPP Transfer Lines English - #1018 Spanish - #1019
3 The taxpayer states they received one of the TPP letters addressed to them, they filed a return, **and** they **have not** contacted TPP or previously authenticated.	See IRM 25.25.6.6.1, Procedures for when the Caller has Received a Taxpayer Protection Program (TPP) Letter.
4 The taxpayer states they have filed a return **and** received the TPP letter but lost it.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.
5 The taxpayer has **not** received a TPP letter, they filed a return and the **processing time frame has been met** per paragraph 5 above.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.
6 The taxpayer states they filed a return and CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS # 148xxxxxxx) **and/or** CC IMFOLT or TXMODA shows a TC 971 AC 123 with a MISC field "TPP RP". OR The taxpayer states they did not file the return in question, follow IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research.	• **#** ████████████████████████████ ████████████████████████████ ████████████████ **#** ██████ • **#** ████████████████████████ ████████████████ **#** • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a

	refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. • The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
7 The taxpayer states they have previously authenticated and have not received their refund or notice. **Note:** Review IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, for timeframes and additional information if taxpayer states they completed online authentication.	• Determine if the taxpayer has allowed the appropriate processing time frame of 9 weeks (including fax/mail) from the date they authenticated. • If the taxpayer has not allowed 9 weeks from the date they authenticated, advise the taxpayer to allow the appropriate time frame and call back. Advise they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app for refund status. • If the taxpayer has allowed the appropriate time frame, proceed with the instructions below. • Research the account. If the TPP issue has been resolved, see IRM 25.25.6.6.4, Taxpayer Protection Program (TPP) Issue Resolved - Refund Not Received. • If the TPP issue has not been resolved, see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue Not Resolved.
8 The caller is a third-party (not a Power of Attorney (POA)) and the taxpayer is not available	The third-party is not able to discuss the TPP issue. Advise the caller that you are not able to discuss the account with them without the taxpayer being present. Advise the caller to call back when the taxpayer is available or have the taxpayer call the IRS. If the taxpayer has received the TPP letter, advise the caller that the taxpayer may also respond to the letter in writing.
9 The Letter 5216, *Taxpayer Cannot Authenticate*, was issued	• Advise the caller to follow the guidance in the letter. • If the account was accessed in AMS,

	document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • If the account was not accessed in AMS, no other account actions are required.
10 **#** ██████████████ ████████████████ ████████████ ███████ █████████ **#**	• **#** ███████████████ **#** ████████ • **#** ███████████████ ███████████████ ███████████ ████████ **#** • **#** ███████████████ ███████████████ ███████████████ ███████████████ ████████ **#** • **#** ████████████████ ████████████████ ████████████████ ████████████ **#**
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12 The account contains a TC 971 AC 129 with MISC Field: FILTER X or FILTER V followed by a TC 971 AC 123 MISC>5071C SENT letter marker	These markers do not meet TPP criteria. The account may or may not show the markers were reversed with a TC 972 AC 129 and TC 972 AC 123. • Do not transfer to TPP • Apologize to the taxpayer and advise there is no identity theft issue • Ask them to disregard the letter • Follow IRM procedures based on the account status.

IRM 25.25.6.6.1 - Added information for when taxpayer cannot get through on phones or online. Added specific criteria to identify disaster accounts.

(1) The caller has stated they have a Taxpayer Protection Program (TPP) letter (Letter 4883C/SP (or 6330C) - Letter 5071C/SP (or 6331C) - Letter 5447C/SP - Letter 5747C/SP) and have not previously contacted the Internal Revenue Service (IRS) to resolve the issue.

(2) Prior to taking any actions in this IRM subsection, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues.
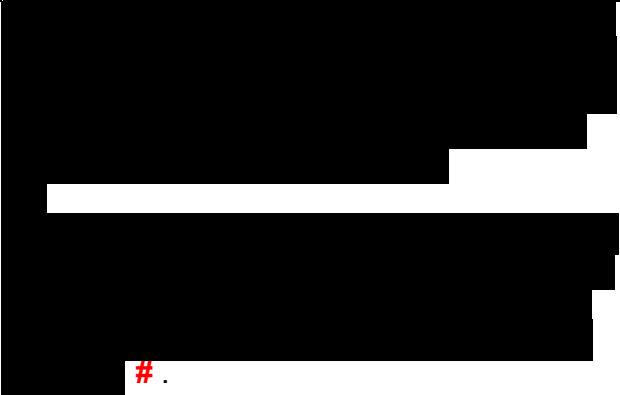
(3) Follow the instructions in the chart below to advise the taxpayer and resolve the inquiry:

Note: If the account involves a taxpayer who is a minor, see IRM 11.3.2.4.10, Minors, for guidance on who is authorized to receive information and answer on their behalf.

IF	AND	THEN

1 The caller does not have the letter with them.	The caller states they filed a return.	Advise the caller to locate the letter and follow the instructions in the letter. • If the letter needs to be reissued, see IRM 25.25.6.6.2, Procedures for when the Caller Has Not Received or Lost the Taxpayer Protection Program (TPP) Letter. Taxpayers issued Letter 4883C/SP (or 6330C) or Letter 5447C/SP must call the number in the letter. Taxpayers issued Letter 5071C/SP (or 6331C) can access the Identity and Tax Return Verification Service website or call the number listed in the letter. Advise the taxpayer using the online Identity and Tax Return Verification Service website is safe and the fastest way to authenticate their identity. If they cannot authenticate online or on phones, refer to the TAC instructions below. Remind the caller they **must** have the following documents when they call or access the website: • The TPP letter (the taxpayer **must** have the control number off the TPP letter to authenticate online) • A copy of the return they filed (current year/prior year) • A copy of the return for the year prior to the one in question - (if they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. • Taxpayers with a Letter 5747C/SP must visit the Taxpayer Assistance Center (TAC) to authenticate or call the TPP line if they did not file the return in question, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program

		Assistors, for additional guidance.
		Exception: #
		████████████████████████████████ ████████████████████████████████ ████████████████████████████████ ████████████████████████████████ ████████████████████████████████ ████████████████████████████████ ████████████████████████████████ ████████████████████████████████ ████████████████████████████████ ████████ **#** .
		Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 The caller has the TPP letter with them.	The caller states they filed a return.	Advise the caller they should have the documents listed in the letter when they attempt to authenticate on the phone, online or in-person to assist with responding to questions (see list below). • Taxpayers with Letter 4883C/SP, 6330C/SP. - If they have the information to continue with TPP authentication, transfer the caller to the TPP line English - #1018 Spanish - #1019 *Provide taxpayers the TPP toll-free number 800-830-5084 (also listed in the letter) and hours 7:00 a.m. to 7:00 p.m. (local time), Monday through Friday, in case they have to call back. • Taxpayers issued Letter 5071C/SP, 6331C/SP or 5447C/SP- Advise the caller to access the Identity and Tax

		Return Verification Service website to complete authentication, or if unable to successfully authenticate online, they may call the number listed in the letter. Remind callers of requested documents: • The TPP letter (the taxpayer **must** have the control number off the TPP letter to authenticate on the Identity and Tax Return Verification Service) • A copy of the return they filed (current year/prior year) • A copy of the return for a year prior to the one in question - (if they filed one and have an available copy for additional high risk authentication questions) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Taxpayers with a Letter 5747C/SP must visit the Taxpayer Assistance Center (TAC) to authenticate or call the TPP line if they did not file the return in question, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for additional guidance. **Exception: #** ███████████████

		████████████████████████████ **#** . If referring the caller to the TAC, advise the caller the letter should be taken to the TAC appointment, however the letter is **not** required to continue with the authentication process in-person. Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
3 The taxpayer states they have received a TPP letter (Letter 4883C/SP (or 6330C), Letter 5071C/SP (or 6331C), Letter 5447C/SP, or Letter 5747C/SP).	The taxpayer states they filed a return and have received their refund.	• Thank the caller for the information and advise them to disregard the letter. • If the account contains an unreversed TC 971 AC 129 and/or TC 971 AC 124, input a TC 972 AC 129 and/or TC 972 AC 124 (as applicable), Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • When inputting a TC 972 AC 129, The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, **Last 6 DLN_NONIDT** The IAT TVT tool has been updated with MISC field updates. • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS), select "Other Entity" as the issue.

IRM 25.25.6.6.2 - Updated researching for TPP letters and clarified how many times to issue the letter.

(1) The caller has not received the Taxpayer Protection Program (TPP) letter issued to them, or the caller received the letter but lost it. Review CC TXMOD, IMFOLT, ENMOD or IMFOLE for TPP letters. The letter marker will show letter number 14850XXXXX XXXXCLTR 14850XXXXX 202X12 or TC 971 AC 123 MISC>5071C. If unable to locate the TPP letter for the applicable tax period, see #3 Note and follow timeframes.

Exception: For returns selected for TPP authentication, but do not have an established entity, the TPP letter marker cannot be posted on the account, however the TPP letter is still issued to the address of the tax return in question.

Exception: # ██████████████████████████████████████
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████████████████ **#** .

(2) Prior to taking any actions in this IRM subsection, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues.

(3) When the caller states they have not received a TPP letter, the appropriate processing time frames, see IRM 21.4.1.4, Refund Inquiry Response Procedures, must be met before continuing with the call.

Note: If the unpostable (UP) 126 reason code (RC) "0" can be seen on the account and the status date on command code CC UPTIN is within 21 days of the date of the call, **AND** CC ENMOD does **NOT** show a TPP letter was issued with applicable tax period (see Exception under #1 above) then advise the caller to allow 21 days (30 days for the Letter 5447C) from the status date on CC UPTIN of the UP 126 RC "0" to receive the TPP letter. If the TPP letter number **IS** present on CC ENMOD/IMFOLE, then advise the caller to allow 14 days (30 days for Letter 5447C) from the posting date of the TC 971 AC 123. For example: Returns held up in the Error Resolution System (ERS) process may be past the normal processing time frame, however the return was only recently selected by the TPP program.

(4) If the caller has not received a TPP letter or the caller received the letter and then lost the letter, follow the chart below for the necessary account actions and to respond to the caller:

Note: The TPP letter may be issued **up to two times** to the name and address on the return in question. Letter 6330C and 6331C cannot be reissued, employees will issue Letter 4883C in place of the Letter 6330C and issue the Letter 5071C in place of the Letter 6331C. (TPP letters are issued without a taxpayer identification number therefore, a copy of the letter cannot be issued to a Power of Attorney.) If the caller does not receive the second TPP letter, refer the caller to the Taxpayer Assistance Center (TAC). Non-TPP assistors see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors. TPP assistors see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to assist the taxpayer with scheduling the TAC appointment and for additional instructions.

Caution: Do not update the address on an account if TPP authentication has not been successfully completed.

Exception: If a Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY was the last letter issued to the taxpayer, go to box 2 below to refer them to the TAC.

IF	THEN
1 The address provided by the caller matches the address of the return filed, see CC TRDBV or MeF file record. **Note:** Consider minor street or state spelling errors (including Major City Codes, see Exhibit 3.41.277-7, Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes) or missing apartment numbers as a verified address. Send the letter to the correct address but do not update CC ENMOD. **Caution:** The TPP letter must be issued to the address on the return. If the caller states they moved, refer to box 2 instructions.	• Issue the appropriate TPP letter Letter 4883C /SP (in place of 6330C) - Letter 5071C/SP (in place of 6331C) - Letter 5447C/SP to the caller to the address of the return in question. See the appropriate exhibit for the correct codes and fill-ins to use in the letter, Exhibit 25.25.6-2, Manually issuing the Letter 4883C/SP, Potential Identity Theft during Original Processing, or Exhibit 25.25.6-3, Manually issuing the Letter 5447C/SP, Potential Identity Theft during Original Processing, Foreign Address, Exhibit 25.25.6-5, Manually issuing the Letter 5071C/SP, Potential Identity Theft During Original Processing with Online Option. • Advise the caller of the following: ♦To allow 14 days to receive the letter (30 days for Letter 5447C) ♦To follow the instructions in the letter

	♦ They must have the following documents when calling the TPP phone line: ♦The TPP letter ♦A copy of the return they filed (current year/prior year) ♦A copy of the return for the year prior to the one in question - (if they filed one and they have it available) ♦Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 The address provided by the caller does not match the address of the return filed (for example, the caller may have moved since filing of the return). **Note:** If there is a new address on ENMOD due to a recent change, the taxpayer must still visit a TAC to authenticate.	• Advise the caller you cannot reissue the letter and you are referring them to the TAC, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors. **Note:** TPP assistors see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors. • Advise the caller to submit a change of address with the post office or File Form 8822, IMF Change of Address Request, if necessary. • Document the authentication results and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IRM 25.25.6.6.3 - Added link to Power of Attorney guidance for non-TPP.

(1) Taxpayers may not realize they are a victim of identity theft. The taxpayer may not have received a Taxpayer Protection Program (TPP) letter however they are contacting the IRS about the filing of their return, or the taxpayer has received a notification their return was rejected by the IRS when they filed electronically (due to their TIN being used previously), or the taxpayer has received a TPP letter and they have not filed a return or are not liable to file a return.

(2) Prior to taking any actions in this IRM subsection, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues. If the caller is a Power of Attorney or Authorized representative, see IRM 25.25.6.3.1, Taxpayer Protection Program (TPP) Procedures for Power of Attorney or Third-Party Callers.

(3) Research the account for TPP indicators, see IRM 25.25.6.1.7, Taxpayer Protection Program Overview. If the taxpayer states they did not file the return, follow the chart below for the necessary account actions and to respond to the taxpayer:

Note: # ███
██
████████████████████████████████████ **#**

IF	THEN
1 The identity theft return is unpostable (UP) 126 reason code (RC) "0"	See IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0"
2 The identity theft return is posted or UP 147 **and** the account contains an unreversed transaction code TC 971 action code AC 129	See IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator
3 • The identity theft return is on MFT 32 - identified with a TC 971 AC 111 on MFT 30 and a TC 976 on MFT 32 **OR** • The identity theft return has been archived - the return was never	See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived

processed - and the return is **not** posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 **AND** • CC TRDBV "CODES" screen for the return contains an unpostable code 126 unpostable reason code "0" and may not be viewable on CC UPTIN **AND** • CC ENMOD contains a TC 971 AC 506 with a MISC field of "WI PRP DDB"	
4 The account contains multiple returns and none of the returns were filed by the taxpayer	See IRM 25.25.6.5.2.3, Multiple Returns and the Taxpayer Did Not File Any of the Returns

(4) If the taxpayer is requesting a transcript of their return or the identity theft return, see IRM 21.2.3.5.8, Transcripts and Identity Theft, for further guidance.

IRM 25.25.6.6.4 - Updated instructions for TPP returns meeting statute criteria.

(1) Taxpayers may contact the IRS after their Taxpayer Protection Program (TPP) issue has been resolved to determine when their refund will be issued or applied as requested.

(2) Prior to taking any actions in this IRM subsection, complete authentication procedures, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues.

(3) If the taxpayer states they have completed authentication and are checking on their refund, credit elect or account balance; ask if they have allowed the appropriate time frame for the refund to be received. In most cases, the taxpayer was advised to allow 9 weeks (16 weeks for duplicate filing cases) for the refund to be received. Advise the taxpayer to allow the appropriate time frame for processing from the date they authenticated and to review their return processing status after 2-3 weeks at Where's My Refund?, on irs.gov or the IRS2Go mobile app for smart phones.

(4) If the taxpayer states they have allowed the processing time frame, research the account for any open or unresolved TPP issues. If all TPP issues have **not** been resolved, see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue not Resolved.

(5) If all TPP issues have been resolved and the taxpayer allowed the appropriate time frame to receive the refund or notice, follow the chart below to respond to the taxpayer and resolve the account:

Note: There may be instances where a TPP marker TC 971 AC 124 or TC 971 AC 129 was left unreversed in error. RICS conducts mass clean up 2-3 times a year to ensure markers are reversed if the TPP issue was previously resolved. An unreversed TPP marker, is not solely an indication of an open TPP issue. There must be a corresponding return that is UP 126 RC **0** that remains unresolved (DLN in the MISC field of the TC 971 AC 124 matches the DLN of the unpostable return) or a posted return with a DLN matching the TC 971 AC 129 MISC field and a freeze code holding the refund. Do not forward cases/inquiries to RIVO, until complete research is conducted. If the only issue is the unreversed marker and the return has posted or refund was released and no other TPP marker is present, it is no longer an open TPP issue. See conditions below.

IF	THEN
1 The return is posted to the account (transaction code TC 150 present) and the refund was issued (TC 846/TC 840 or refund offset indicators present).	Follow Normal Refund Inquiry Procedures see IRM 21.4, Refund Inquiries.
2 The return is posted on the account (TC 150 present) and the refund is held on the account with a -R Freeze.	Refer to IRM 21.5.6.4.35.3, -R Freeze Overview for Accounts With Return Integrity Verification Operations (RIVO) Involvement, for additional procedures.
3 For current year processing 2024 and 2023 returns o The MFT 32 systemic reversal process has started, review the account for the following: - If paper return, a RIVO control is present - If electronic ELF/MEF return, open control shows - TPP/IDT markers have been reversed	o Advise the taxpayer the return is still processing and to allow 9 weeks (or 16 weeks for duplicate filing cases) from the input of the reversal transaction.

	- Open control CXX,RTP-MMDD present AND o The 9 weeks (or 16 weeks for duplicate filing cases) **have not** passed	

4
For current year processing 2024 and 2023 returns
 	
  o The MFT 32 systemic reversal process has started, review the account for the following:
 	
- If paper return, a RIVO control is present
- If electronic ELF/MEF return, open control shows
- TPP/IDT markers have been reversed
- Open control CXX,RTP-MMDD present
 	
AND
 	
  o The 9 weeks (or 16 weeks for duplicate filing cases) **have** passed
		o Research the account for return status, check for open/monitor controls, including unpostable transactions or CC ERINV for ERS status. Follow appropriate IRM procedures if return has not posted due to a processing issue. Advise the taxpayer of the timeframe based on the status of the return. Continue to next bullet if no return processing evidence is found.
		  o Determine if MFT 32 reversal procedures were input correctly (i.e., DLN matches on TC 971 AC 111), review IRM 25.25.6.7.1, Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures. If reversal transaction did not post correctly follow procedures below.
		  o If after account research, no evidence is

	found that the tax return was sent to processing or in Unpostables, ERS status or pending to post, advise the taxpayer the return must be sent to processing again and apologize for the delay.
	o If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, *Inquiry Referral* to RIVO using the referral category, "RIVO - TPP".
	o Include in the remarks, "MFT 32 Reversal - Second Request" the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing (verify the DLN number). Advise the taxpayer to allow 60 days for processing.
	o For paper returns follow second and third bullet in box 6 below.
	o If the return has not posted but markers have been reversed and the account contains an open/monitoring control (RTP), initiate a Form 4442/e-4442 using "RIVO - TPP" queue. Include an explanation in the remarks such as, "MFT 32 Reversal Request" and specify the DLN of the return to be sent to processing. Verify the DLN number.
	o Advise the taxpayer to allow 60 days for processing.

| 5
For 2022 and prior year returns

  o The MFT 32 reversal process has started, review the account for the following:

  -If paper return, a RIVO control is present
  -If ELF/MEF return, open control shows
  -TPP/IDT markers have been reversed
  -Open control CXX,RTP-MMDD is present

Note: If the MeF or paper return is a statute year case, with an imminent statute date or is now a barred return, employees must follow IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed. | o Research CC TXMOD for an IDRS control with RTPXXXX (Return to Process) in the activity code, if present, and the return is an ELF/MEF return, and it has been 60 days or more from the control date, advise the taxpayer to allow another 60 days from the date of the call. Apologize and explain that due to the pandemic closures there are some offices experiencing delays.
o For paper returns, if no RTPXXXX (Return to Process) in the activity control, and the account is not resolved, apologize to the taxpayer, and ask the taxpayer to submit a copy of the tax return to fax number **#** ▉▉▉▉ ▉▉▉ **#** to expedite the processing of the return and allow 60 days for processing from fax in date.
o If the taxpayer cannot fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053.
o Advise the taxpayer to allow 90 days for processing if mailed in. |

	- If it has been 60 days or more after the return was submitted by fax or the additional ELF/MEF return timeframe in bullet 1 has expired, initiate a Form 4442/e-4442 using "RIVO - TPP" queue. - Advise the taxpayer to allow 60 days from the date of the Form 4442. Apologize for the delay and explain that due to the pandemic closures there are some offices experiencing delays. Do not forward subsequent inquiries.

6
For all 2022 and prior year paper returns
 	
    o The MFT 32 reversal process has started, review the account for the following:
 	
    - If paper return, a RIVO control is present or
    o Monitoring control is present for 418C
 	
AND
 	
    o A Letter 418C, was issued.
 	
Note: If the MeF or paper return is a statute year case, with an imminent statute date or is now a barred return, employees must follow IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed.
	- Advise the taxpayer Letter 0418C was issued to request a copy of their tax return. - To expedite the processing of the return, ask the taxpayer to submit a copy of the tax return to fax **#**███ **#** . - If the taxpayer has already responded to the letter or hasn't received the letter, they may still submit an fax copy. - Advise the taxpayer to allow 6-8 weeks for processing if mailed in or if submitting a faxed copy. - If the taxpayer cannot fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide

	the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053. ○ Apologize for the delay and explain that due to the pandemic closures there are some office experiencing delays. ○ If the 6-8 weeks timeframe has expired, apologize to the taxpayer and go to the second bullet above and request the return and ask taxpayer to allow 60 days.
7 The return is posted and the refund is held and the account may or may not contain a TC 971 action code AC 129 or a TC 972 AC 129 and it has been 9 weeks or more since the IDRS control base was opened with activity codes "NONIDT", "NONIDTRESQ", "NONIDTBKLD", or "NONIDTREV".	○ Complete a Form 4442/e-4442 to RIVO using the "RIVO Unresolved Module Freeze Only" queue. ○ Advise the taxpayer to allow 60 days.

IRM 25.25.6.6.6 - Added examples for 5747C and specific criteria to identify disaster accounts.

(1) For Non Taxpayer Protection Program (TPP) assistors, if the caller cannot provide a verifiable address that matches CC TRDBV, or the caller received a Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY, or Account Management Services (AMS) notes show the caller was previously sent to the Taxpayer Assistance Center (TAC) because they failed high risk authentication, advise the caller they cannot be authenticated over the phone and must visit a TAC, and follow the table below to advise the caller:

Note: # ███████████████████████████████████
██
███████████████ **#**

IF	THEN
1 The caller cannot provide a verifiable address or the caller has received or was issued a Letter 5747C Potential Identity Theft during Original Processing - TAC AUTH ONLY (SP - for Spanish) or had to be referred for other reasons, such as prior failed attempt.	• If the caller cannot provide a verifiable address, advise the caller they must go to the TAC - **#** ████████ ████████████████████████ ██████████████ **#** . **Exception: #** ██████████ ██████████████████████████ ██████████████████████████████ ██████████████████████████████ ██████████████████████████████ ██████████████████████████████ ██████████████████████████████ ████████████████████████ **#** . • If Letter 5747C Potential Identity Theft during Original Processing - TAC AUTH ONLY, was received, advise the caller they must visit the TAC to authenticate or call the TPP line if they did not file the return in question. • The caller must take the following information when going to the TAC • The TPP letter - (if they have it they should bring it to the appointment, but the TAC employee will not require it to authenticate) • A copy of the return they filed (current year/prior year) • A copy of the return for a year prior to the one in question (if they filed one and have an available copy for additional high risk authentication questions) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. • The caller must take a physical copy of their identification document/s needed to authenticate their identity at the TAC, see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters -

	Taxpayers Visiting the TAC. • Advise the caller you will transfer them to the TAC appointment line. • You should also provide the caller with the toll-free TAC Appointment Line number (844-545-5640) to schedule an appointment. Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone; in case they are unable to get through. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Transfer the caller to the TAC Appointment line: English - 1055 Spanish - 1056
2 If the caller states they are unable to go to the TAC **#** **#**	• Advise the caller they can mail legible copies of their information and documentation (listed in the block 1 above) to: Internal Revenue Service, 3651 S IH 35, Stop 6579 AUSC Austin, TX 73301. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Notate the caller was directed to visit a TAC but stated they are unable to go and the reason why. • Advise the caller to allow 9 weeks from the date they mailed their response to receive their refund or additional correspondence. • No other account action is necessary.

IRM 25.25.6.7.1 - Updated statute instructions and timeframes for TPP returns that have to be reprocessed manually.

(1) Returns that have been moved to the MFT 32 module as identity theft returns, that are later determined to be a valid tax return, may be moved back to the MFT 30 module systemically during **Cycles 4 - 46**. See IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle). During **Cycles 1 - 3 (dead cycles) and 47 - 53**, NO CURRENT or PRIOR year tax returns can be moved TO or FROM the MFT 32 module due to programming updates. The MFT 32 reversal transactions for current 2024 and preceding tax year 2023 returns can be input **systemically**, via the IAT TVT tool or manually, as long as the following conditions are met:

- The taxpayer has been authenticated and has confirmed that the return on the MFT 32 module is their return
- The return is for the tax year (2024 or 2023) and it is being moved during **Cycles 4 - 46**. see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle
  (find today's date to identify the current cycle) During **Cycles 1 - 3 (dead cycles) and 47 - 53**, **NO** CURRENT or PRIOR year tax returns can be moved TO or FROM the MFT 32 module. If action is taken to move the return to MFT 32 during these cycles, this will cause an unpostable to generate and be reassigned to the initiating employee for corrective action.). See #2
- A transaction code TC 971 action code AC 111 for the same return has not been previously input on MFT 32
- The document locator number (DLN) in the MISC field of the TC 971 AC 111 on MFT 32 does not match the return needing to be moved
- The account has not been resequenced or merged in the current or prior processing year, see IRM 3.13.5.25, Transaction Codes Used to Merge Accounts, and Document 6209, Section 8A - Master File Codes, (TC 005/006) for a list of transactions codes indicating a merged account.

Note: If a TC 971 AC 111 is input on MFT 32 after the account has been resequenced or merged, the TC 971 AC 111 will go unpostable (UP) 168 reason code (RC) "0".

(2) During **Cycles 1 - 3 (dead cycles) and 47 - 53**, to move a valid tax return back from the MFT 32 module and complete the reversal process for current tax returns (**2024**), employees must follow #5 below box 2

(3) During **Cycles 1 - 3 (dead cycles) and 47 - 53**, For the preceding year (**2023**) the reversal process must be completed via a manual process. See #5 box #3 for instructions on completing the reversal process.

(4) For **ALL** other years (**2022 and prior**) at anytime during the year, if the prior year return has to be moved back FROM THE MFT 32 module. the reversal process must be completed via a manual process and the tax return must be sent to SP to be reprocessed, when the following conditions are met:

- The return is for tax year 2022 or prior
- A TC 971 AC 111 is present on MFT 32 for the same return (same document locator number (DLN) in the MISC field of the TC 971 AC 111) and the valid return did not post to MFT 30 module
- The account has been resequenced or merged in the current or prior processing year
- A TC 971 AC 111 is unpostable (UP) 168 reason code (RC) "0" on MFT 32

See specific instructions in #5 below box 4

Caution: For prior year returns, when reviewing the return, if the case is within the imminent statute period follow referral procedures as stated.

(5) If the taxpayer is authenticated and their return was moved to MFT 32, follow instructions below to move the return back to the MFT 30 module:

IF	AND	THEN
1 It is a current year 2024 OR Preceding year 2023 tax return AND The valid tax return is posted as a TC 976 on the MFT 32 module: **For Taxpayer Protection Program (TPP) Assistors and Identity Theft Victims Assistance (IDTVA) employees working Correspondence Imaging System (CIS) inventory **Note:** IDTVA employees should follow these procedures when working Correspondence Imaging System (CIS) inventory that requires an adjustment after the MFT 32 return has been moved back to MFT 30. IDTVA employees should resolve their CIS case following normal account resolution procedures once the return has posted to	The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return AND It is between **Cycles 4 - 46**, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)	• Input transaction code TC 971 action code AC 111 on the **MFT 32** module, include the document locator number (DLN) of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen. **Exception:** Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 was previously input on MFT 32, but the return did not post to MFT 30, the return must be reprocessed to MFT 30. Follow Then section instructions in box 2 below for sending the ELF/MEF or paper return to be reprocessed. **Do not** input the TC 971 AC 111. • If an unreversed TC 971 AC 121/124 is present on

MFT 30.		the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen
		• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.
		• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.
		• Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
		• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the

		return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
2 It is a current year tax return 2024 **AND** The valid tax return is posted as a TC 976 on the MFT 32 module	The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return **AND** It is between **Cycles 1 - 3 (dead cycles) or 47- 53**, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)	The 2024 tax return can NO longer be moved back to the MFT 30 module due to updated programming during **Cycles 1 - 3 (dead cycles) and 47 - 53**. RIVO will process the case as an MFT 32 reversal action after dead cycles. Follow the instructions below. • **Open a control base on the MFT 32 module of the tax year in question using the following control**: C#,NON-IDT,A,32RV 1487355555,* • If a TC 971 AC 111 was previously input on MFT 32, but the return did not post to MFT 30, the return must be reprocessed to MFT 30. Follow Then section instructions in box 4 below for sending the ELF/MEF or paper return

		to be reprocessed. **Do not** input the TC 971 AC 111 or open the control. Only one TC 971 AC 111 containing the same DLN can be input on the MFT 32 module. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 **WI IVO IRSERR**, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 **WI RICS NOIDT**, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • Document the call in AMS with specific notes and required actions, such as "Valid return - Move to MFT 30") as appropriate, see IRM

		21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Advise the taxpayer that due to end of year programming updates, the processing of their return will not be completed until mid January. The taxpayer should allow up to 9 weeks after mid January for their return to post. If expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
3 For a prior year tax return 2023 AND The valid tax return is posted as a TC 976 on the MFT 32 module	The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return AND It is between **Cycles 1**	The 2023 tax return can NO longer be moved back to the MFT 30 module due to updated programming during **Cycles 1 - 3 (dead cycles) and 47 - 53**. • Follow the instructions in Then section of box 4

	- 3 (dead cycles) or 47- 53, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)	below
4 The return is for **ANY** year (**2022 and prior**), regardless of the current cycle, if the prior year return has to be moved back FROM THE MFT 32 module OR The return meets box 3 criteria	The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return	Follow the instructions below to reverse the TPP markers and to obtain the valid tax return to be processed. If the return is statute imminent see bullets 6 & 7 below for additional instructions. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 **WI IVO IRSERR**, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 **WI RICS**

		NOIDT, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, *Inquiry Referral* to RIVO using the referral category, "RIVO - TPP". Include an explanation in the remarks such as, "MFT 32 Reversal Request" and specify the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing (verify the DLN number is for the taxpayer's valid return). RIVO will send the return to SP to be reprocessed. • If the return was a paper filed return, ask the taxpayer to submit a copy of the tax return to fax number **#** ▉▉▉▉ ▉▉▉ **#** to expedite the processing of the return and allow 10-12 weeks for processing from the fax in date. DO NOT send a Form 4442 to RIVO notate the account that fax number was provided. • If the MeF or paper return is a statute year case, with an imminent statute date or is now a barred return, employees must follow IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed. Provide

		timeframes in the applicable statute section.
		• If the taxpayer cannot fax in the copy, advise the taxpayer to mail in the return to the following address and allow 10-12 weeks for processing. **DO NOT** send a Form 4442 to RIVO, notate the account that mailing address was provided.
		• Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053
		• RIVO will place a control on the case once the tax return is sent to processing with RTP in the activity code.
		• RIVO is only monitoring the account and once the return shows up on IDRS in an SP processing area, RIVO will close the control. If there are further questions on the processing of the return, follow applicable IRM procedures based on status of the return (i.e., return is in ERS area, review IRM for ERS statuses and respond to TP accordingly). Do not refer inquiries to RIVO.
		• Advise the taxpayer that although it may take up to 10-12 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app

		after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 12 week timeframe.

IRM 25.25.6.7.1.1 - Added examples of potential errors when moving returns that would require correction by initiating employee.

(1) Effective January 2022, employees who initiate an MFT 32 reversal action on or after Cycle 47 will cause an Unpostable transaction. The unpostable will be reassigned to the initiating employee to take corrective action and resolve the taxpayer's account. In instances where a tool or manual input error causes the TC 971 AC 111 to unpost and the IDT return posts to MFT 30 module, the initiating employee must correct the error. The unpostable transaction will be assigned to initiating employee's IDRS number and corrective actions must be taken to make the taxpayer whole.

Follow the If/Then chart below to correct the account issue:

IF	THEN
An input error is caused by a tool or manual input causing the TC 971 AC 111 to unpost and the IDT return posts to the MFT 30 module (i.e., wrong year used on TVT tool or no post delay code)	Initiating employee will be assigned the unpostable transaction and will need to take the following actions to correct the account. • Back out the ID theft return. Back out all transactions and item/credit references associated with the return. Input the adjustment with a HC 4. • Input a TC 971 AC 850 to prevent an erroneous refund when the valid return is processed. • Close your unpostable transaction control • Reverse TPP markers

	• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • Update AMS notes to explain corrective actions
A Non-RIVO employee creates an unpostable when the MFT 32 reversal fails when input on or after cycle 47 and the valid return has to be reprocessed to MFT 30	Follow IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees, #3 for Non-RIVO Employee actions to correct the account and reprocess the return manually
The unpostable is due to the programming error causing the TC 971 AC 111 to unpost as a UPC 1680 or 1735 and the Id theft return posted as the TC 150	• See IRM 25.25.6.8.1, Addressing the MFT 32 TC 971 AC 111 Programming Error Cases

IRM 25.25.6.8 - Updated to clarify statute search instructions and add link to statute section. Added instructions for adding payments included on the original return when preparing a Dummy return. Updated timeframes for returns being reprocessed manually. Added instructions for employees to open a new control base when sending returns to process.

(1) Archived or deleted returns may be present due to the Taxpayer Protection Program (TPP) procedures or previous Return Integrity Verification Operations (RIVO) inventory procedures. Failed systemic MFT 32 reversals are caused when an attempt is made to move a return on or after cycle 47, If the taxpayer subsequently authenticates and verifies the return, the return must be reprocessed manually.

- RIVO may receive notification of affected accounts via referrals, correspondence, or a report of the archived returns needing treatment.
- Non-RIVO employee functions may receive an unpostable assigned to them due to input errors when attempting to move the return from MFT 32 systemically on or after Cycle 47.

Note: **If TAS issues an Operation Assistance Request (OAR) and the tax return must be sent to SP for processing, RIVO MUST send the edited tax return to TAS for expedite processing. TAS will forward the OAR to SP and will monitor the account.

Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 120 days) or has expired/barred, see IRM 25.25.6.9, Statute Procedures for TPP Returns.

(2) RIVO function employees will ensure that returns filed by the taxpayer are processed and refunds are released or applied, as necessary. If an archived or deleted return is deemed as the taxpayer's return or the MFT 32 reversal attempt failed, employee will take the following actions to reprocess the return manually:

Reminder: To prevent delays, for any case with duplicate or multiple controls, case actions must be coordinated with the other control prior to taking any actions on the account.

IF	THEN
1 RIVO Employee Actions The taxpayer's return was archived or deleted and needs to be sent to processing (returns moved to MFT 32 or that were archived/deleted in the TPP process as an ID theft return). **Exception: #** ███████████ ███████████████ ███████████████ ███████████████ ███████████████ ███████ **#**	• If a copy of the return is provided, prepare the return to send to processing. If no copy was provided, continue below to obtain a copy. • Paper Returns - Check MFT 32 Reversal fax mailbox for the return copy (TXMOD may show a control with activity code" RCDRTXXXXX" OR • Paper returns - Check AMS "View Images" link for a copy of the return OR • Paper Returns - If no copy found from the above search, request the return using CC ESTABDV and allow 6-8 weeks to receive the return. Add Remarks in your ESTAB request **RIVO Expedite Request**. • If no return is received, send a Letter 418C, Amended/Original return Unavailable; Copy Requested, to the taxpayer to request the return copy and include fax number **#** ████████ **#** • Monitor the account for the return copy and if it is not received within 45 days, follow dummy return procedures in box 2 below. • If Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP). • Once the copy of the return is

	obtained, continue with actions below.
	• All edits made on the return must be in "RED" ink, when possible
	• To prepare the paper or ELF/MeF return for processing, stamp the return in the upper left-hand corner using the RIVO stamp (this identifies the return should be treated as priority in SP).
	• Line through the DLN.
	• Make the following edits to the return. Edit Special Processing Code "B" to the right of the entity section. Circle out any notation of SPC "M."
	• Circle out any notation of "copy" or "amended."
	• In the signature line notate "Do not Correspond for Signature"
	• If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates.
	Note: Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information.
	• Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents.
	• If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR) follow procedures in IRM 25.25.2.10, Special Procedures for Returns Previously Identified as Identity Theft.
	• **If TAS issues an Operation Assistance Request (OAR) and the tax return must be sent to SP for

		processing: after all required actions are completed, the edited tax return **must** be sent to TAS for expedite processing. TAS will forward the return to SP. RIVO WILL NOT open a monitor control base if sending the return to TAS for processing. TAS will monitor the account.
		• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
		• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 **WI IVO IRSERR**, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.
		• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 **WI RICS NOIDT**, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.
		• If there is a TC 971 AC 506 with **OMM** in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 **WI PRP OTHER1**.
		• If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.
		• Once the return is ready to be sent to processing, update the control

	base on MFT 30 with the following information: CXX,RTP-MMDD,M,32RV (where MMDD is the month and day you are sending the return to SP) 1487355555,* • RIVO will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. • Once RIVO has sent the return to be reprocessed, the TPP issue was resolved and SP is processing the return. Account research must be completed to determine the status of the return. Reprocessing timeframe is normally 10-12 weeks.
2 RIVO Employee Actions The return could not be obtained from Files or no response was received to the Letter 418C Amended/Original Return Unavailable; Copy Requested, and the return copy was not located on "View Images" or in fax mailbox	• The return must be reprocessed as a **Dummy Return**. • All edits made on the return must be in "RED" ink, when possible. • Prepare a Dummy return with all information available on CC TRDBV and other applicable command codes including all forms and schedules. • Include all payments listed on the return. • Use the form type Form 1040 for all tax years. DO NOT use Form 1040A or 1040EZ or they will be rejected by SP. • Complete all entity entries with the name, address, filing status and TIN area of the return. Include dependent information. Use the taxpayer's most current address of record. Do not use CC IRPTR data as a valid address for the taxpayer. • Enter "Prepared by IRS - Do Not Correspond for Signature" on the signature line. • Edit the return in the upper left-hand corner using the RIVO stamp (this identifies the return should be treated as priority by SP).

	• For DLN requirements see IRM 21.5.2.4.23.11 (2) Reprocessing "Dummy" Returns. The same DLN cannot be used for certain returns, refer to the link above for conditions. • Make the following edits to the return. Edit Special Processing Code (SPC) "B" to the right of the entity section. Circle out any notation of SPC "M." • Edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates. **Note:** Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information. • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents. • Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,* • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506

	• posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 **WI IVO IRSERR**, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 **WI RICS NOIDT**, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • If there is a TC 971 AC 506 with **OMM** in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 **WI PRP OTHER1**. • FRE will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. • Once RIVO has sent the return to be reprocessed, the TPP issue was resolved and SP is processing the return. Account research must be completed to determine the status of the return. Reprocessing timeframe is normally 10-12 weeks.
3 RIVO Employee Actions The MFT 32 monitor control is opened to RIVO with activity control "XXRTP-MMDD" by a NON-RIVO function	• FRE will review the MFT 32 listing for monitor controls with the following indicators to ensure subsequent actions below are completed. • Case controls will show activity field "XXRTP-MMDD" XX = AM is Accounts Management XX is the function who sent the return and MMDD is the month and day the return was sent to SP for reprocessing). • RIVO MFT 32 team will update Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in

| | STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.
• FRE will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area.
• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen
• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 **WI IVO IRSERR**, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.
• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 **WI RICS NOIDT**, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.
• If there is a TC 971 AC 506 with **OMM** in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 **WI PRP OTHER1**. |

(3) For NON-RIVO employees where an archived or deleted return is deemed as the taxpayer's valid tax return or the MFT 32 reversal attempt was input and failed, employee will need to take the following actions to reprocess the valid tax return manually:

IF	THEN

1 NON-RIVO Employee Actions The attempt to move the valid return from MFT 32 on or after Cycle 47 failed and the return must now be reprocessed manually **Caution:** If the MeF or paper return is a statute year case, with an imminent statute date or is now a barred return, employees must follow IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed.	• The return can no longer be moved systemically and must be reprocessed. • If the return was Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP). Continue with bullet 4 for remaining actions. • If a paper return, initiate a Form 4442, *Inquiry Referral*, to RIVO using "RIVO - TPP" queue. Include "MFT 32 Reversal Request" the taxpayer was authenticated and add the DLN of the return to be moved from MFT 32 to MFT 30. Verify the DLN number before submitting. Reverse the account markers following bullets below. • Remember to review the address and update it to the valid return address. • All edits made on the return must be in "RED" ink, when possible. • To prepare the return for processing, edit the return in the upper left-hand corner and write RIVO (to identify the return should be treated as priority). • Line through the DLN. • Make the following edits to the return. Edit Special Processing Code (SPC) "B." Circle out any notation of SPC "M." • Circle out any notation of "copy" or "amended." • In the signature line notate "Do not Correspond for Signature". • If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates. **Note:** Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information. • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered

	Returns and Documents.
	• Once the return is ready to be sent to processing, open a control base on MFT 30 with the following information: CXX,XXRTP-MMDD,M,MISC (XX is for AM and MMDD is the month and day you are sending the return to SP) 1487355555,*
	• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen
	• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 **WI IVO IRSERR**, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.
	• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 **WI RICS NOIDT**, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.
	• If there is a TC 971 AC 506 with **OMM** in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 **WI PRP OTHER1**.
	• RIVO will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. The timeframe is normally 10-12 weeks for processing.

IRM 25.25.6.9 - Changed the Statute instructions for RIVO and Non-RIVO employees. Added details on statute research, responsibility and timeframes.

(1) A statute of limitation is a time period established by law to review, analyze and resolve taxpayer and/or IRS tax related issues. There are specific time limits on tax returns to assess, refund, credit and collect taxes. The Assessment Statute Expiration Date (ASED) is generally determined as three years after the return due date or the IRS received date, whichever is later. The IRS must assess any tax on the return to the account by the ASED date. The ASED is considered imminent if there are 90 days or fewer until the received date of the return plus 3 years or the due date of the return plus 3 years, whichever is later. The ASED is generally barred if the 3-year period has passed. All employees have a responsibility to protect the statute of limitations on Taxpayer Protection Program tax returns once the taxpayer authenticates and the tax return is verified.

(2) Taxpayers who complete late TPP authentications may have a tax return that requires employees to follow statute procedures. If the taxpayer completes TPP authentication, the original return received date will be used when processing the tax return even if it was moved to MFT 32 or Archived/Deleted. The original TPP return received date will be honored, even when there are multiple duplicate returns for the same tax period. Conduct proper research to make sure the correct return received date is used when considering the statute timeframe.

(3) Employees must treat a statute tax return as priority and follow procedures to avoid missing the statute deadlines. Updates to AMS notes are also necessary to provide details on actions taken. Following processing timeframes is important to prevent barred statute returns. Employees will conduct proper research to determine what criteria the return meets and take action as instructed.

(4) RIVO and non-RIVO employees will follow the chart below to determine the appropriate action for statute imminent or statute barred returns:

| 1
The ASED is more than 90 days but less than 120 days **and** The return has a tax liability of zero on the total tax line of the return.

Note: Non-RIVO employees will only issue a Form 4442, Inquiry Referral, to TPP e-fax **#** ███ **#** to have the return processed by RIVO. | • RIVO employees will take the following actions for statute returns.
• Obtain the return.
• If Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP).
• If the return was paper filed and a copy is not available in AMS documents or TP did not provide a copy, prepare a Dummy return with all information available on CC TRDBV and other applicable command codes including entity, dependents and all forms and schedules. This should include any payments listed on the return.
• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action |

	Code AC 124, or Action Code AC 129 Input Screen
• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.
• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.
• If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1".
• All edits made on the return must be in "RED" ink, when possible.
• To complete the return for processing, stamp the return in the upper left-hand corner using the RIVO stamp.
• Line through the document locator number (DLN).
• Make the following edits to the return. Edit Special Processing Code (SPC) "B". Circle out any notation of SPC "M".
• On signature line notate "Do not correspond for signature"
• Circle out any notation of "copy" or "amended".
• If not already present, edit the return received date on the return (use the original TPP return received date) see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates.

Note: Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information. |

	- Walk the return through SP for processing, per local procedures. - If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR), take any additional actions required per IRM 25.25.2.10, Special Procedures for Returns Previously Identified as Identity Theft. - If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. - After sending the return to processing, close the RIVO correspondence control base with an activity of "NONIDTRTN" if applicable. - Open a new control base on MFT 30 with the following information: C#,RTP-MMDD,M,32RV (where MMDD is the month and day you are sending the return to SP) 1487355555,* - Document the call in AMS with specific notes and required actions, as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. - Timeframes for barred returns is 9-12 weeks. Do not submit a referral to RIVO if the control base is on the account. Once a return is sent to processing, RIVO has completed their actions and is not responsible for processing time. We will monitor the case for SP action.
2 **The ASED is imminent with 90 days OR less remaining** **and** **NO TC 150 is posted on the module** **and** **the return has a total tax liability greater than zero**	- RIVO and Non-RIVO employees will follow these instructions. - Prompt assessment procedures must be followed due to the imminent ASED. - Send an email to RIVO Statute Team using email box **#** ▮▮▮▮▮▮▮▮ **#** . The subject line should be " **EXPEDITE for Quick Assessment**". The body of the email should include the TIN, tax period and DLN of the original return (TC 971 AC 121/124

claimed on the return	MISC DLN#).
	• Open a new control base on MFT 30 C#,PROMT2STAT,A,MISC **1487755555,***
Note: Non-RIVO employees will follow all bullets, except for STARS instructions. RIVO will complete the update to STARS disposition once the case is worked.	• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
	• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.
	• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.
	• If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1".
	• Only RIVO employees - If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.
	• Document the call in AMS with specific notes and required actions, as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
	• Timeframes for statute imminent returns can vary, due to the multiple steps involved in posting the assessment it may take several weeks to complete the process. Allow up to 6 - 8 weeks.

	- If there is a subsequent inquiry and the account shows an updated activity code "2859XXXXXX" (X = 23C date) the case is still in progress. Once the Form 2859 is sent to Accounting, RIVO must wait for the TC 971 AC 665 or the TC 370 to post to input any adjustment action. - If the activity control shows "2859XXXXXX", advise the taxpayer to allow an additional 4-6 weeks from date of the call. - If activity field does not show "2859XXXXXX", and the ASED has not barred, send a subsequent email to the mailbox above with subject line, **EXPEDITE for Quick Assessment 2nd request**. - If the ASED is barred, refer to box 3 below.
3 The ASED is barred and the return has a tax liability greater than zero **Note:** Non-RIVO employees will fax a Form 4442, Inquiry Referral, to **#**▮▮▮▮▮ ▮▮▮▮▮ **#** for RIVO to prepare the return, include tax period, DLN of return that needs to be processed and "Dummy Return needed".	- Only RIVO employees will follow these instructions. - Do not send the original return to processing. - Create a dummy return with the following information: ♦All edits made on the return must be in **RED** ink, when possible. ♦Use the form type Form 1040 for all form types. ♦Add "Dummy Return" at the top of the return ♦Complete the name, address, filing status and TIN area of the return. Use the taxpayer's most current address of record. Do not use CC IRPTR data as a valid address for the taxpayer. ♦Input zeros on the lines for the adjusted gross income (AGI), the taxable income (TXI), and the tax. ♦Enter "Dummy Return Prepared by IRS - Do Not Correspond for Signature" on the signature line. - Make the following edits to the return. Stamp the return in the upper left-hand corner using the RIVO stamp, edit SPC "B". - Edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return from the original TPP

	return, see IRM 3.11.3.8.2, Determining Received Dates. • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1". • If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. • Open a new control base as follows: C#,DUMMY-MMDD,M,BARD 1485066666,* MMDD is the month and day the return is sent to processing • Timeframes for barred returns is 14-16 weeks due to the multiple steps involved in posting the return. Do not submit a referral to RIVO if the control base is on the account. • If after 16 weeks you see no action taken on the module, submit a subsequent Form 4442, Inquiry Referral, include "2nd request" in the notes.

	• Document the call in AMS with specific notes and required actions, as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

Exhibit 25.25.6-1 - Updated instructions when issuing the letter.

Individuals who have failed to authenticate on the phone and in person will be given the Letter 5216, *Taxpayer Cannot Authenticate*.

The Letter 5216 is a fillable document.

The following are required fields in the Letter 5216:

- Date
- Last four digits of the taxpayer identification number (Example: Enter as ***-**-1234)
- Form
- Tax period(s) ended
- Contact telephone number – 1-800-830-5084
- IRS return address, 3651 South IH-35, Stop 6579 AUSC, Austin, Texas 73301
- Taxpayer name and address. Use the name and address of the return in question as it appears on CC TRDBV for the return that went unpostable UPC 126 RC 0 or posted with a -R freeze and shows TC 971 AC 129 MISC>DLN of return in question.
- Signature is pre-filled.

Manually input a history item on command code CC ENMOD using CC ACTON. ACTON H, L5216-YYYY and document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

If the taxpayer is calling about the Letter 5216, advise the caller to follow the guidance in the letter. **#** ▆▆▆▆▆▆▆▆▆▆▆▆▆▆▆▆▆▆ ▆▆▆▆▆▆▆▆▆▆▆▆ **#**

Exhibit 25.25.6-4 - Added new pilot notice will carry the FAST SMART self-help option for taxpayers to schedule their own TAC appointments, beginning July 2025. Updated fields.

Letter 5747C/SP, *Potential Identity Theft during Original Processing - TAC AUTH ONLY*, is issued for returns selected for the Taxpayer Protection Program (TPP) process and the account contains a transaction code TC 971 action code AC 123 with a "TAC AUTH ONLY" in the MISC field.

If the caller states they did not receive a TPP letter, the Letter 5747C/SP is sent to the caller to the address on the return that was filed per command code CC TRDBV.

Reminder: No address will appear on the return on CC TRDBV if the return is paper filed and contains the same address as CC ENMOD.

Note: A pilot letter will be issued starting July 2025. The new letter will now carry the FAST SMART link and QR code to the Field Assistance Scheduling Tool (FAST) for taxpayers to make their own TAC appointments.

All TPP letters are issued without a taxpayer identification number (TIN) therefore the Letter 5747C/SP must be issued without the TIN. Take the following actions to issue the Letter 5747C/SP to the caller:

- Initiate the Integrated Automation Technologies (IAT) Letter Tool, see IAT Letter Job Aid
- Delete the TIN in the TIN field and replace it with an asterisk (*)

Note: When sending multiple TPP letters, the IAT tool identifies the asterisk as a duplicate TIN. Click "Override" and continue with creating the letter.

- Enter the tax year in field 01 & 04 (YYYY)
- Enter Form 1040 series type, such as **1040/1040A/1040EZ/1040NR/1040SR**, as appropriate, in field 02
- Copy and paste the document locator number (DLN) of the return into field 03 (For example: the DLN can be copied from the CC TRDBV - STAT HIST screen or from the MISC field of the TC 971 AC 124 - if present.)
- Select paragraph **A**
- For fields 05, 06, 08, and 09 enter hours of operation 7:00
- For field 07 use "Pacific time" if control number (DLN) begins with 89, for all others use "local time"
- For field 10, use **horario del Pacífico** (Pacific Time) if control number (DLN) begins with 89, for all others use "horario local" (local time)
  Field Changes for Pilot Letter 5747C - Coming July 2025
- For field 05 enter "assistance.for.irs.gov/scheduler"
- For fields 07 08, 10 and 11 enter hours of operation 7:00
- For field 09 use "Pacific time" if control number (DLN) begins with 89, for all others use "local time"

- For field 12, use **horario del Pacífico** (Pacific Time) if control number (DLN) begins with 89, for all others use "horario local" (local time)
- Use return address code "TP"

Note: Employees on Cincinnati Service Center IDRS will need to input the letter with return address code "CP".

- Use signature code "CP"
- Click "SEND". A pop-up box will appear requesting the name and address for the letter. Enter the name and address as verified by the caller as it appears on the return per CC TRDBV (if present) or per CC ENMOD.

For RIVO External Bank Lead cases only - Issuing 5747C

- Enter the tax year in field 01 (YYYY)
- Enter Form 1040 series type, such as **1040/1040A/1040EZ/1040NR/1040SR**, as appropriate, in field 02 & 04
- Copy and paste the document locator number (DLN) of the return into field 03 (For example: the DLN can be copied from the CC TRDBV - STAT HIST screen or from the MISC field of the TC 971 AC 124 - if present.)
- Select paragraph **B**

- For fields 05, 06, 08, and 09 enter hours of operation 7:00
- For field 07 use "Pacific time" if control number (DLN) begins with 89, for all others use "local time"
- For field 10, use **horario del Pacífico** (Pacific Time) if control number (DLN) begins with 89, for all others use "horario local" (local time)
  Field changes for Pilot Letter 5747C - Coming July 2025
- For field 05 enter "assistance.for.irs.gov/scheduler"
- For fields 07 08, 10 and 11 enter hours of operation 7:00
- For field 09 use "Pacific time" if control number (DLN) begins with 89, for all others use "local time"
- For field 12, use **horario del Pacífico** (Pacific Time) if control number (DLN) begins with 89, for all others use "horario local" (local time)
- Use return address code "TP"

Note: Employees on Cincinnati Service Center IDRS will need to input the letter with return address code "CP".

- Use signature code "CP"
- Click "SEND". A pop-up box will appear requesting the name and address for the letter. Enter the name and address as verified by the caller as it appears on the return per CC TRDBV (if present) or per CC ENMOD.

Exhibit 25.25.6-6 - Added instructions for reversal of TC 971 AC 124 when there are multiple matching TC 971 AC 124 markers. To prevent unpostables,

employees will only be required to reverse one of the matching markers, not all.

The transaction code TC 971 action code AC 121, TC 971 AC 124, and the TC 971 AC 129; must be reversed when the identity of the taxpayer is authenticated and the Taxpayer Protection Program (TPP) issue is resolved.

To reverse the TC 971 AC 121 - input a TC 972 AC 121. To reverse the TC 971 AC 124 - input a TC 972 AC 124. To reverse the TC 971 AC 129 - input a TC 972 AC 129. Follow the chart below to input the TC 972 AC 121, TC 972 AC 124, or TC 972 AC 129, as applicable.

Reminder: If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.

Note: **When reversing a marker manually or via the IAT TVT tool, if there are multiple markers with matching date and DLN in the MISC field, reversing one marker TC 971 AC 124 with matching date and DLN in the MISC field will reverse all matching markers. Do not input multiple TC 972 AC 124 for matching markers, or it will result in UNP 1680. If there are additional markers with different date/MISC DLN a separate reversal must be input. Follow same rules if there are matching date/MISC DLN.

The following is an example of command code CC FRM77, inputting TC 972 AC 121 or TC 972 AC 124 or TC 972 AC 129
FRM77 **NNN-NN-NNNN** MFT>**NN** TX-PRD>**201N12** PLN-NUM> NM-CTRL>**NAME** TC>**972** TRANS-REGISTER-IND> PSTNG-DLAY-CD> FLC> EXTENSION-DT> TC93X-EMP-CD> **TRANS-DT>MMDDYYYY** CLOSING-CD> RESP-UNIT/JURISDICTION-CD> TC148-CD> BANKRUPT-CD> DLN-CD> BL-LOC-CD> LAST-RET-AMT-CD> TC480-SC-CD> CYCLE> APP-OFF-CD> CSED-CD> BOD-CD> BOD-CLIENT-CD> SEQ-NUM> REVERSAL-DLN> SECONDARY-DT> CAF-CD> TC971/151-CD>**121/124/129** TC550-DEFINER-CD> FEMA-NUM> ULC> FREEZE-RELEASE-AMT> ABA-NUM> TC46X-GRP-CD> TC583-DEFINER-CD> TDI-SELECT-CD> XREF-TIN> XREF-NM-CTRL> XREF-TX-PRD> XREF-PLN-NUM> XREF-MFT> **MISC**> CORR-DT-IND> REFILE-LIEN-IND> 2032-IND> **NSD TPP RESOLVED**

Complete the fields of the CC FRM77 as shown below:

- The TIN, MFT, TX-PRD and NAME fields will auto populate. Do not make any changes to the fields.
- Input **972** in the **TC** field.
- Input the **matching posted date of the TC 971 AC 121, the TC 971 AC 124, or the TC 971 AC 129**, as appropriate, in the **TRANS-DT** field.
- Input **121**, **124**, or **129** (as appropriate) in the **TC971/151-CD** field.

- For TC 972 AC 121 or 124 **MISC** field, use the same DLN of the MISC field in the matching TC 971 AC 121 or 124
- The TC 972 AC 129 MISC field **must** be populated. the underscore must be placed between the last six digits of the DLN and the literal, except for 1040X TC 971 AC 129 reversals.
  - Last 6 DLN_ IDT (Identity Theft)
  - Last 6 DLN_NONIDT (Non IDT with no 052 or 052 without a match to the DLN of the TPP return in question)
  - Last 6 DLN_NONIDT052 (Non IDT with a 971 052 on the module with the same DLN as the TPP return in question)
  - Last 6 DLN_NONIDTBKLD (NON IDT with a BKLD in the MISC field of the related TC 971 AC 129)
- To reverse the TC 971 AC 129 NNNNNNNNNNNNNN 1040X marker, input a TC 972 AC 129 MISC field>NNNNNN NONIDT 1040X for Non Id theft determination, and a TC 972 AC 129 MISC field> NNNNNN IDT 1040X for Id theft determination. The NNNNNN is the last 6 digits of the DLN in MISC field of the TC 971 AC 129. Do not use an underscore between the DLN and NONIDT 1040X or DLN and IDT 1040X leave a space in between. **The TVT will have the 1040X MISC fields available on July 1, 2024, until then, input these manually.
- Input Remarks: **NSD TPP RESOLVED**.