

IRM PROCEDURAL UPDATE

DATE: 06/15/2026

NUMBER: ts-25-0626-0641

SUBJECT: Updated Return Treatment and Tools

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

CHANGE(s):

IRM 25.25.6.1.7(5) Added information on systemic vs. manual processing for TPP returns.

(5) There are two ways TPP returns can be posted on IDRS once the taxpayer is authenticated. Throughout the IRM we instruct the return can go through systemic processing or manual processing. When the return is systemically processed (i.e., moving returns to MFT 30 from MFT 32) this means they can be moved to MFT 30 by inputting a transaction on IDRS to post the valid return (on or before cycle 47). Systemic processing can take up to 9 weeks. When the return is manually processed, (i.e., Archive/Deleted returns) these require employees to obtain a copy of the return in order to edit it and send it to Submission Processing where it will be processed as a paper return. Manual processing can take 10 - 12 weeks.

IRM 25.25.6.1.7.2 - Updated link to Disaster SharePoint lookup.

(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 Program Office SharePoint under ICCE Website tab. 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:

Caution: # [REDACTED] #

Note: # [REDACTED] #

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 25.25.6.1.7.2.2 - Updated codes and link to Disaster SharePoint lookup

(1) Taxpayers in a disaster area # [REDACTED] # . Resolve the account following the procedures in the chart below:

IF	THEN
# [REDACTED]	# [REDACTED]
[REDACTED]	• [REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

<p>#</p>	<p>[Redacted]</p> <ul style="list-style-type: none"> █ [Redacted] █ [Redacted] █ [Redacted] <p>axpayer Protection Program (TPP) Inquiries.</p> <p>#</p>
<p>2 The taxpayer passes TPP high risk authentication (HRA).</p>	<p>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 resolve the account and respond to the taxpayer.</p>
<p>3 The taxpayer is not able to pass TPP HRA.</p>	<ul style="list-style-type: none"> • # [Redacted] # • # [Redacted] • # [Redacted]

	<p>[REDACTED] #</p> <ul style="list-style-type: none"> • # [REDACTED] # • # [REDACTED] # <ul style="list-style-type: none"> • Only if the taxpayer has requested a direct deposit (including direct deposits to a RAL/RAC account), input a TC 971 AC 850 to flip the refund to a paper check. Advise the taxpayer the refund will be mailed to the address of record or to the address on the return. • Continue to 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, for additional guidance to resolve the account and respond to the taxpayer.
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IRM 25.25.6.2.3 - Updated control bases throughout.

(1) Exam/Collection/Compliance employees may identify a tax 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.)
- Command Code ENMOD or IMFOLE show a TC 971 AC 506 with MISC field of WI PRP DDB, this marker indicates the return was deemed Id theft because there was no response to the authentication letter. The authentication and tax return verification were never completed. The reversal of this marker means the taxpayer authenticated and the return is being processed as a valid return.

(2) If one or more of the markers listed above are present, the employee working the case must authenticate the taxpayer’s identity and tax return. Review IRM 25.25.6.4(8), Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures, to follow manual authentication procedures. If the return in question was deemed identity theft, it cannot be accepted as a valid return, until the authentication process is complete. Therefore, if the taxpayer claims they filed the return in question and the authentication process is completed the case can be referred to RIVO for resolution. If unable to complete to complete the authentication process, advise the taxpayer to contact the Taxpayer Protection Program toll-free line at 800-830-5084 from 7:00 am - 7:00 pm local time.

Note: If the taxpayer has authenticated their identity and the tax return was verified, the original received date of the tax return must 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 the return meets statute imminent criteria, refer to IRM 25.25.6.9, Statute Procedures for TPP Returns.

IF	THEN
<p>1 The taxpayer’s valid return was moved to MFT 32 or shows it was Archived/Deleted on CC TRDBV. CC ENMOD will show a TC 971 AC 506 WI PRP DDB marker indicating the return was treated as an Id theft return.</p> <p>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</p>	<p>The employee will submit a Form 4442, <i>Inquiry Referral</i>, to fax number # [REDACTED] # with the following information:</p> <ul style="list-style-type: none"> ◆ Add Remarks - Confirm the TP has been authenticated ◆ Include the DLN of the return in question. Make sure and verify the DLN number if there is more than one return. <p>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</p> <ul style="list-style-type: none"> ◆ 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 2025 or 2024 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, 2026 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 2023 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:

C#,EXPEDITE,M,32RV

	<p>1485000001,*</p> <ul style="list-style-type: none"> ◆ 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 use 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. <p>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.</p>
<p>2</p> <p>The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124 or</p> <p>The return is posted and contains an unreversed TC 971 AC 129 with a -R freeze holding the refund</p>	<p>The employee will initiate a Form 4442, <i>Inquiry Referral</i>, 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:</p> <ul style="list-style-type: none"> ◆ The taxpayer has been authenticated <p>and</p> <ul style="list-style-type: none"> ◆ The return is the taxpayer's valid return ◆ For accounts showing open Unpostable 1260, fax Form 4442 to fax number # [REDACTED] # ◆ If unable to fax the request, route information to RIVO at: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, TX 73301
<p>3</p> <p>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</p>	<p>RIVO cannot send the return to be reprocessed and cannot adjust the account. The account will have to be manually adjusted. The employee working the case will:</p>

<p>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.</p> <p>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.</p>	<ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • 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 # [REDACTED] # [REDACTED]
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(3) For TPP selected returns identified in the ASFR process, ASFR employees will follow the If/Then chart below:

IF	THEN
<p>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</p>	<p>The case must be added to the RIVO TPP listing and include:</p> <ul style="list-style-type: none"> ◆ TIN ◆ Tax period ◆ Name Control ◆ DLN of the return in question <p>The listing will be forwarded to the RIVO POC on a weekly basis and cases will be worked within 7 days.</p>
<p>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,</p>	<ul style="list-style-type: none"> • Take the following steps to send the return to SP to be processed.

DOES NOT match the UNP 1260
return on CC TRDBV

- 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
C#,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 2025 or 2024 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, 2026 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 2023 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

	<p>information on CC TRDBV/RTVUE.</p> <ul style="list-style-type: none"> ◆ Fax Form 4442 to fax number # [REDACTED] # ◆ Open a monitor control base when sending the return to SP, C#,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. ◆ <p>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: C#,EXPEDITE,M,32RV 1485000001,*</p> <ul style="list-style-type: none"> ◆ 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 138XXXXXXX, coordinate the case actions with the RIVO employee.
<p>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</p>	<ul style="list-style-type: none"> ◆ 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

	<p>the tax return or the return was ELF/MeF, follow box 2 above, Then section.</p> <ul style="list-style-type: none"> ◆ 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 # [REDACTED] # ◆ Open a monitor control base when sending the return to process C#,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. <p>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: C#,EXPEDITE,M,32RV 1485000001,*</p> <ul style="list-style-type: none"> ◆ 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 or 138xxxxxxx, coordinate the case actions with the RIVO employee.
<p>5 Any of the above “IF” scenarios include a TC 150 (.00) with the SFR literal on the tax module</p>	<p>RIVO cannot send the return to be reprocessed. The account will have to be manually adjusted. The employee working the case will:</p>

<p>and the taxpayer filed the return moved to MFT 32 or Deleted</p> <p>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.</p> <p>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.</p>	<ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • 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 # [REDACTED] #
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(4) FOR RIVO Employees: Upon receipt of the Form 4442 or ASFR Unpostable 1260 listing, review the account for TPP involvement and take the following actions:

IF	THEN
<p>1 The issue on the account is not the result of the TPP process</p>	<p>Return the Form 4442 and attachments to the sender stating there is no TPP involvement and add a note to AMS.</p>
<p>2 The issue on the account is due to the TPP process</p>	<p>Open a control base on the account to RIVO for resolution Ex. C#,4442MMXXXX,A,TWRO *,148XXXXXXX</p>

(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 requests 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
<p>1 The return that is UP 126 RC "0" is the taxpayer's return.</p>	<p>Resolve UP 126 RC "0", see IRM 25.25.6.2.2, The Taxpayer Filed the Return in Question (Letter Reply Procedures).</p>
<p>2 The return on MFT 32 matches the return received from the employee.</p>	<p>All edits made on the return must be in "RED" ink, when possible.</p> <ul style="list-style-type: none"> • 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. <p>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.</p> <ul style="list-style-type: none"> • 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

	<p>the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.</p> <ul style="list-style-type: none"> • 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 C#,RTP-MMDD,M,32RV 1487355555,* (MMDD is the month and day you are sending the return to SP)
<p>3 The return on MFT 32 does not match the return received from the employee.</p>	<p>All edits made on the return must be in "RED" ink, when possible.</p> <ul style="list-style-type: none"> • 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. <p>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.</p> <ul style="list-style-type: none"> • Take any additional actions to resolve the account, see IRM 25.25.6.2.1.3, The Identity Theft Return is

	<p>on MFT 32 or Archived or Deleted (Letter Reply Procedures).</p> <ul style="list-style-type: none"> • 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 C#,RTP-MMDD,M,32RV 1487355555,* (MMDD is the month and day you are sending the return to SP)
<p>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</p>	<ul style="list-style-type: none"> • 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.
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(6) For Form 3210 retention requirements, employee must follow Document 12990, Records Control Schedules, RCS 29 Item 91.

IRM 25.25.6.3 - Updated links and codes.

(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: # [REDACTED] #

(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	<ul style="list-style-type: none">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

<p>authenticated.</p> <p>Note: See IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, if taxpayer states they completed online authentication.</p>	<p>refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information.</p> <ul style="list-style-type: none"> 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.
<p>2</p> <p>The appropriate time frame has passed from the date they authenticated.</p>	<ul style="list-style-type: none"> 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. <p>Note: See IRM 25.25.6.1.7, Taxpayer Protection Program Overview, for indications of an unresolved TPP issue.</p> <ul style="list-style-type: none"> 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. <p>Reminder: The results of the authentication on the website are not viewable on IDRS or AMS, therefore full authentication including TPP HRA is required.</p> <ul style="list-style-type: none"> 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

	<p>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.</p> <ul style="list-style-type: none"> 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.
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(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: # [REDACTED] #

IF	AND	THEN
<p>1 The taxpayer received any TPP letter.</p>	<p>The taxpayer is claiming identity theft.</p> <p>Note: # [REDACTED]</p>	<ul style="list-style-type: none"> 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.

	<div style="background-color: black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="color: red; font-weight: bold; font-size: 1.2em;">#</div>	<ul style="list-style-type: none"> • 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.	The caller filed the return in question - this includes accounts where multiple years	The caller is required to visit a TAC, they cannot be authenticated over the phone, see exceptions. Follow the

		<p>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.</p> <ul style="list-style-type: none"> 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.
<p>4 The caller received a Letter 4883C, Letter 5071C, Letter 5447C, Letter 5747C, or pilot Letter 6330C or Letter 6331C.</p> <p>Note: If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK</p>	<p>CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS# 148xxxxxxx or 138xxxxxxx) AND/OR CC IMFOLT/TXMODA shows a TC 971 AC 123 with MISC field of "TPP RP"</p>	<ul style="list-style-type: none"> # [REDACTED] # [REDACTED] Then follow procedures in IRM 25.25.6.5.4, Authentication

<p>AUTH", see block 2 above.</p>		<p>Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process</p>
<p>5 The caller received a Letter 4883C (or Letter 5747C in some cases) due to a Form 1040X amended return</p>	<p>Tax module contains a TC 971 AC 129 with MISC Field NNNNNNNNNNNNNN 1040X marker for an amended return. (NNNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)</p> <p>Note: If there is a -E freeze and TC 810 Responsibility Code 4, 6 or 7 present, IRM 25.25.6.3.6, Accounts with TPP Involvement and a -E Freeze.</p>	<ul style="list-style-type: none"> • Authenticate the caller, 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 NNNNNNNNNNNNNN 1040X to take appropriate action on the account for Form 1040X processing.

6

[Redacted]

Note: # [Redacted]

n/a

- # [Redacted]

- # [Redacted]




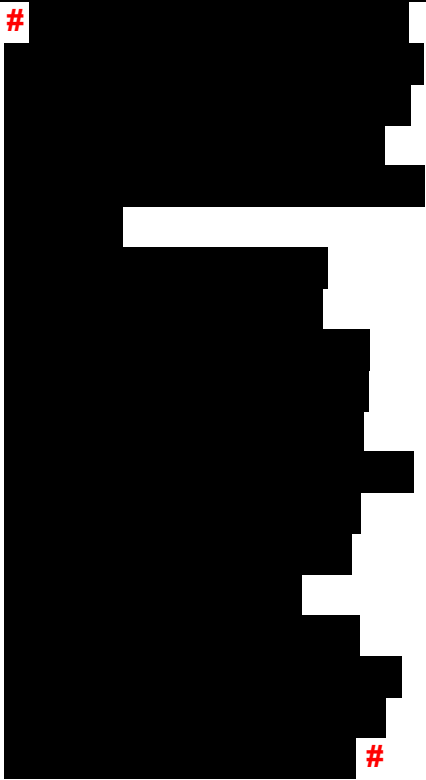

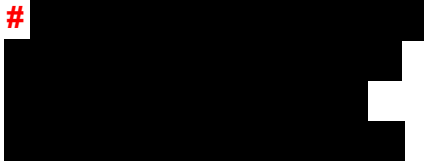
- # [Redacted]

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7  #	 #  #	<ul style="list-style-type: none">•  #•  #•  #•  #

Any line marked with a # is for Official Use Only

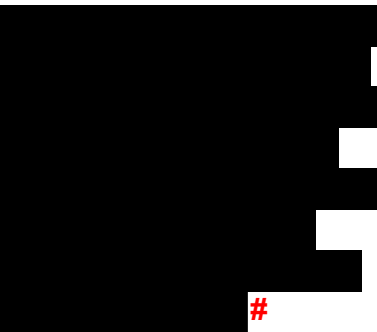
		<p>[REDACTED] #</p> <ul style="list-style-type: none"> • # [REDACTED] # • # [REDACTED] # • # [REDACTED] #
<p># [REDACTED] #</p> <p># [REDACTED]</p> <p># [REDACTED]</p>	<p># [REDACTED]</p> <p># [REDACTED]</p>	<ul style="list-style-type: none"> • # [REDACTED] #

(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
<p>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.</p>	<p>Processing time frames have been met, see IRM 21.4.1.4, Refund Inquiry Response Procedures.</p>	<p>See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.</p> <p>Exception: #  #</p> <p>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).</p>
<p>2 The caller states they received a TPP letter and filed a return (the caller may or may not have the letter with them).</p>	<p>The caller has received the refund they were expecting.</p>	<ul style="list-style-type: none"> If only one return is present on 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

		<p>resolve the account and close the TPP issues.</p> <ul style="list-style-type: none"> • 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.
<p>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.</p>	<p>The caller has located the TPP letter.</p>	<p>Continue with the authentication process.</p>
<p>4 The caller called previously and declined to answer some or all of the authentication questions.</p>	<p>The caller requested to go to the TAC to authenticate.</p>	<p>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.</p>
<p>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.</p>	<p>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 not required to have a TPP letter if AMS notes show the caller</p>	<ul style="list-style-type: none"> • 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 Taxpayer Filed the Return in Question, to resolve the account.

	previously passed authentication.	
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: # [REDACTED] #

(16) For all # [REDACTED] # 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). # [REDACTED] #

[REDACTED] #

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

Exception: # [REDACTED] #

Exception: # [REDACTED] #

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. # [REDACTED] #

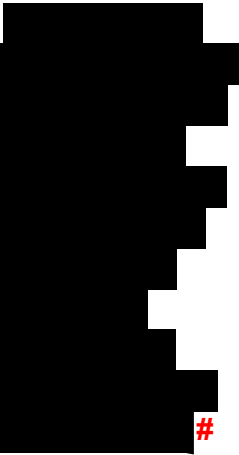
IF	THEN
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<p>1 The control number provided by the caller matches the DLN of the return in question.</p>	<p>Continue with the authentication process.</p>
<p>2 The control number provided by the caller does not match the DLN of the return in question.</p>	<ul style="list-style-type: none"> • # [REDACTED] # • 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. <ul style="list-style-type: none"> - 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. <p>Exception: # [REDACTED] #</p> <ul style="list-style-type: none"> • 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
<p>1 The caller states they filed a return.</p>	<p>The return is a # [REDACTED] # (Ex. if there is a refund due, but</p>	<ul style="list-style-type: none"> • Follow additional authentication procedures, see IRM 21.1.3.2.4, Additional Taxpayer Authentication.

Any line marked with a # is for Official Use Only

	<p>a credit elect is requested, this is not a zero-balance return), including 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".</p>	<ul style="list-style-type: none"> • 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 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.
<p>2 The caller states they did file a return.</p>	<p>The return is a refund return.</p>	<p>Perform high risk authentication (HRA), see IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures.</p>

		<p># [REDACTED]</p> <p>#</p> <p>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,</p>
<p>3</p> <p>There is an indication in AMS that the caller previously failed to authenticate such as:</p> <ul style="list-style-type: none"> • 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. <p>Note: # [REDACTED]</p>	<p>n/a</p>	<p>See IRM 25.25.6.3.3, Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) Assistors.</p>

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IRM 25.25.6.3.1 - Updated IRM section reference for federal relay.

(1) There are instances when the taxpayer has authorized a person to act on their behalf by filing a Form 2848, *Power of Attorney and Declaration of Representative*, or the taxpayer is unable to contact the IRS due to physical impairment or other circumstances, and someone contacts the IRS on their behalf. The taxpayer may also be in need of assistance due to a hearing impairment or a language barrier. As a reminder, a POA is not valid upon death.

(2) When someone other than the taxpayer identification number (TIN) owner contacts the IRS in response to a Taxpayer Protection Program (TPP) letter or TPP account issue, special procedures must be followed to authenticate the caller and verify the TIN owner's account.

(3) Follow the instructions in the chart below to resolve the account and respond to the caller:

Note: Employees must adhere to the IRM 21.1.1.4, Communication Skills, on every call regardless of who is on the line. Employees will encounter different circumstances, and must be professional and courteous in every situation.

IF	THEN
<p>1 The caller is an authorized Power of Attorney (POA or Durable Power of Attorney) per IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication, or can fax Form 2848, Power of Attorney and Declaration of Representative, if not on the Centralized Authorization File (CAF) file</p> <p>Note: If the caller provides a Durable Power of Attorney, it must contain all of the information that is required on Form 2848.</p>	<ul style="list-style-type: none"> • Advise the POA this is an authentication line only and they will be asked to verify the taxpayer's information for the tax year or years in question. • The POA must be authorized for all the years addressed in the questioning including the year in question. Ask if the taxpayer is available to participate in the authentication process. • Begin by authenticating the POA, see IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication, and follow instructions to verify the POA's identity and the Form 2848 authorization to identify what year or years are authorized.

	<ul style="list-style-type: none"> • If the POA is not authorized for the year in question, advise the POA to have the taxpayer answer the questions if present, or if not present, have taxpayer contact the IRS at the phone number in the letter and to have the letter with them when they call. Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select "Other Entity" as the issue. • If the POA is authorized for the year or years in question, continue with the authentication process, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13. Since the POA is authorized to act on behalf of the taxpayer, follow all instructions in the IRM as if the POA is the taxpayer. • If the POA is authorized for multiple taxpayers, allow the POA to address up to 5 accounts in question for which they are authorized.
<p>2 The caller's authority is a Form 8821, Tax Information Authorization, or as a third-party designee, see IRM 21.1.3.3.1, Third Party Designee Authentication, or has prior oral disclosure consent, see IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless F8821)</p>	<p>The caller is not eligible to authenticate the taxpayer's identity. Ask the caller if the taxpayer is available and can answer the questions to authenticate their identity.</p> <ul style="list-style-type: none"> • If yes, ask the caller to bring the taxpayer to the phone. When the taxpayer joins the call, continue with the authentication process, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13. The taxpayer must answer the questions and remain on the phone during the entire process. • The third-party can only assist the taxpayer with answering questions related to information on the taxpayer's return. For example, the third-party can tell the

	<p>taxpayer what line of the taxpayer's return they can locate the wages, withholding or refund amounts.</p> <ul style="list-style-type: none"> • If the taxpayer is not available, advise the caller the taxpayer needs to call or to call back when the taxpayer is available.
<p>3 The taxpayer is deceased and the caller is the executor, personal representative, conservator, etc., see IRM 3.11.3.9.2.2.2, Additional Information Line (AIL), authorized to represent the deceased taxpayer, see IRM 21.1.3.4, Other Third Party Inquiries. AND The caller's name appears on the Entity portion of the account (IAT/AMS/ENMOD) or is showing as a pending transaction on command code CC ENMOD. See IRM 11.3.2.4.11 (3) Deceased Individuals, for information.</p>	<ul style="list-style-type: none"> • Verify the authorized representative using instructions in IRM 21.1.3.4 (4), Other Third Party Inquiries for decedent account inquiries. • Once the authentication process is 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 continue with return verification. Since the caller is authorized to act on behalf of the taxpayer, follow all instructions in the IRM as if the caller is the taxpayer.
<p>4 The taxpayer is deceased and the caller is the executor, personal representative, conservator, etc., see IRM 3.11.3.9.2.2.2, Additional Information Line (AIL), AND The caller's name does not appear on the Entity portion of the account (IAT/AMS/ENMOD) or is not showing as a pending transaction on CC ENMOD See IRM 11.3.2.4.11 (3) Deceased Individuals and IRM 3.13.5.32, Notice Concerning</p>	<ul style="list-style-type: none"> • Ask the caller if they have mailed Form 56, <i>Notice Concerning Fiduciary Relationship</i>, including the supporting documentation, and if they have a copy they can fax in while on the call. If so, see IRM 21.1.3.4, (4) Other Third Party Inquiries, and follow procedures to verify authorized representative and complete disclosure. • Once the authorized representative is verified and disclosure is completed, continue with TPP authentication, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13. Since the

Fiduciary Relationship, for Form 56 requirements

caller is authorized to act on behalf of the taxpayer, follow all instructions in the IRM as if the caller is the taxpayer.

- If the caller states they have not filed the Form 56 and do not have a copy, advise the caller to see IRS.gov to obtain the form and instructions for mailing to the IRS. Advise the caller to call back when they have a completed Form 56 and can fax it in.
- When the Form 56 is processed by the IRS, the submitter's name will appear on the second name line on the Entity portion of the account. If a second name line is present, see block 3 above for procedures.
- If the caller cannot fax in the copy at the time of the call or they could not be verified based on faxed documents, advise the caller they can go to the TAC or call back. If they want to visit a TAC, advise the caller they must bring Form 56 with all supporting documentation and TPP authentication documents (refer them to the TPP letter or if they don't have a copy, provide the list of documents off the letter).
- Advise the taxpayer they will be required to make an appointment with the TAC. Follow procedures in IRM 21.3.4.2.4.5, Accounts Management Procedures for Appointment Service to schedule the appointment.
- When making a TAC appointment, remind the caller to bring all supporting documentation for Form 56 and TPP authentication. The Form 56 must be completed and include the supporting documentation authorizing the representative. (Advise the authorized representative to bring a valid identification document to the appointment.)

	<ul style="list-style-type: none"> • If not continuing with the authentication process and/or the caller is referred to the TAC, 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.
<p>5 TAC Employees The taxpayer is deceased and the executor, personal representative, conservator, etc., see IRM 3.11.3.9.2.2.2, Additional Information Line (AIL) visit the TAC for TPP authentication, AND Their name does not appear on the Entity portion of the account (IAT/AMS/ENMOD) or is not showing as a pending transaction on CC ENMOD See IRM 11.3.2.4.11 (3) Deceased Individuals and IRM 3.13.5.32, Notice Concerning Fiduciary Relationship, for Form 56 requirements.</p>	<ul style="list-style-type: none"> • If the representative has the required Form 56, <i>Notice Concerning Fiduciary Relationship</i>, and supporting documentation along with TPP authentication documents continue below. • See IRM 21.1.3.4, (4) Other Third Party Inquiries, and follow procedures for completing disclosure. • Once authorized representative is verified as the representative, continue with TPP authentication and verify the return. • See IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC, to continue with identity verification and TPP process. • If the Form 56 was previously mailed, advise the taxpayer to allow an additional 60 days at a minimum, for processing of the form. • If the representative does not have the required documentation for Form 56 or TPP authentication, advise the representative you cannot continue with the authentication and ask them to call the TPP line if they can fax the form in while on the call.
<p>6 The taxpayer is deceased and the caller is the surviving spouse of the deceased</p>	<ul style="list-style-type: none"> • If the caller is stating the deceased taxpayer did not file the return. # [REDACTED]

<p>taxpayer and their name is not on CC ENMOD</p>	<p># No other account actions are necessary. These types of returns will be resolved at the end of the suspense period.</p> <ul style="list-style-type: none"> If the caller is stating the married filing jointly (MFJ) return is their MFJ return with the deceased taxpayer, continue with the authentication process, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13.
<p>7</p> <ul style="list-style-type: none"> The caller is using TTY/TDD equipment or calling via the Federal Relay Service (FRS) or any other relay service, see IRM 21.2.1.56(4), Deaf/Hard of Hearing (DHOH) Callers and TTY/TDD Equipment. <p>OR</p> <ul style="list-style-type: none"> The caller is hearing impaired, deaf, hard of hearing or does not speak English and they are calling with an interpreter and they both can remain on the line during the entire call. # <p>#</p> <p>See IRM 11.3.3.3.1, Use of Interpreters in Tax Administration</p>	<p>#</p> <ul style="list-style-type: none"> Remember to speak clearly or slow down if needed. Be aware of the caller's circumstance. Speak clearly and repeat the questions, if necessary. Allow ample time for the interpreter and caller to understand or address the questions. # <p>#</p>

	<ul style="list-style-type: none"> • If after attempting to complete manual TPP HRA, the assistor is unable to secure accurate responses, refer the caller to the TAC. If referring the caller to the TAC, advise that a TAC 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: # [REDACTED] • If not continuing with the authentication process and the caller is being referred to the TAC, 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.
<p>8 The caller is calling about an account for a minor taxpayer and caller is the minor or parent/guardian of the minor, see IRM 11.3.2.4.10, Minors.</p>	<ul style="list-style-type: none"> • Authenticate the caller using authentication procedures, see IRM 21.1.3.2.3, Required Taxpayer Authentication. • After completing basic authentication, continue with the authentication process as if you were speaking directly to the taxpayer, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13.

	<ul style="list-style-type: none"> • If the caller does not pass authentication, 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. • Exception: # [REDACTED] • If the caller is referred to the TAC, 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.
<p>9 The caller is an unauthorized third-party inquiring about a refund, wanting to authenticate for the taxpayer, or is calling to provide information because the taxpayer is not available.</p>	<p>No account actions are necessary. 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.</p>

IRM 25.25.6.4 - Updated IAT tool name.

(1) If the taxpayer is calling to confirm that they did file the return, high risk authentication (HRA) is required. Advise the caller you will be asking a series of questions to authenticate their identity.

Reminder: # [REDACTED]

#

Reminder: If the taxpayer received the Letter 5747C, see IRM 25.25.6.3(13).

(2) All Taxpayer Protection Program (TPP) assistors **must** use the mandated Integrated Automation Technologies (IAT) Disclosure tool for required taxpayer authentication and the high risk portion designed for TPP use, see IRM 21.1.3.2.4, Additional Taxpayer Authentication, for additional information.

Exception: See paragraph 8 below for TPP cases where manual authentication would be required.

(3) If the call is disconnected or dropped and authentication and/or high risk authentication was not completed, document the call in detail in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select "Other Entity" as the issue.

(4) The IAT DISCLOSURE (TPP HRA) tool section will research systems and generate # [REDACTED] # random questions from at least # [REDACTED] # data sources, based on available data and the prior year selected. # [REDACTED]

#

(5) Before beginning TPP HRA, confirm with the caller (as previously addressed in IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, paragraph 13 box 3) that if they filed a return for a tax year prior to the year in question, that to continue with the authentication process, it is beneficial for them to have the prior year return with them. # [REDACTED]

All questions must be asked to the caller.

Note: # [REDACTED]

#

(6) For returns filed using a social security number (SSN), utilize the IAT DISCLOSURE (TPP HRA) tool to generate the authentication questions and take the following actions:

Exception: # [REDACTED]

[REDACTED]

[REDACTED] **#**

IF	THEN
<p>1</p> <p>CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS# 148xxxxxxx or 138xxxxxxx) and/or CC IMFOLT or TXMODA shows a TC 971 AC 123 MISC field of "TPP RP"</p> <p>Note: This also applies to manual authentication accounts meeting above account criteria.</p>	<p>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</p>
<p>2</p> <p>No questions are returned by the IAT DISCLOSURE (TPP HRA) tool or the caller does not pass IAT DISCLOSURE (TPP HRA).</p> <p>Note: # [REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED] #</p>	<ul style="list-style-type: none"> • Refer the caller to the Taxpayer Assistance Center, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors. • Exception: # [REDACTED] • 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.
<p>3</p> <p>The caller passes IAT DISCLOSURE (TPP HRA).</p>	<p>Proceed with the call and follow procedures in paragraph 9 below.</p>

(7) For returns filed using an ITIN, utilize the Real Time System (RTS), see IRM 3.21.263.9.1.2, Accessing and Logging into ITIN RTS, **and** the IAT DISCLOSURE (TPP HRA) tool to generate the authentication questions. Take the following actions:

Note: The caller cannot be authenticated using RTS alone. Utilize RTS and the IAT DISCLOSURE (TPP HRA) and/or questions in paragraph 8 below to authenticate the caller.

IF	THEN
<p>1 No questions are returned by the IAT DISCLOSURE (TPP HRA) tool using the ITIN or the IAT DISCLOSURE (TPP HRA) tool does not produce enough information to authenticate the caller using the ITIN.</p>	<p>If the caller has a SSN they use for work purposes (work assumed SSN); continue to paragraph 8 and use the work assumed SSN to verify the income documents.</p> <p>Note: For returns filed with an ITIN, if the return was filed with income documents such as a Form W-2, that contained a SSN in the TIN field, a TC 971 AC 125 will be posted to the account with the SSN in the MISC field.</p>
<p>2 CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS# 148xxxxxxx or 138xxxxxxx) and/or CC IMFOLT or TXMODA shows a TC 971 AC 123 MISC field of "TPP RP"</p>	<p>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</p>
<p>3 The caller fails TPP HRA or does not have enough data for authentication purposes (using the ITIN and/or work assumed SSN).</p>	<ul style="list-style-type: none"> • Refer the caller to the Taxpayer Assistance Center, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors. • Exception: # [REDACTED] # • 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.

(8) Manual Taxpayer Protection Program - High Risk Authentication will be required to authenticate the taxpayer, for the following scenarios:

- # [REDACTED] #
- # [REDACTED] #
- # [REDACTED] #
- # [REDACTED] #

For the scenarios above, if the IAT DISCLOSURE (TPP HRA) tool does not generate the questions for the available years, authenticate the caller using questions as shown below for the year prior to the tax year in question. # [REDACTED]

[REDACTED]

#

Caution: # [REDACTED] #

"Data Source - Research Path"	"Possible Questions"
<p>1 CC IRPTR (# [REDACTED] #)</p> <p>Note: Do not use CC IRPTR data that contains any of the following statements:</p> <ul style="list-style-type: none"> • # [REDACTED] # • # [REDACTED] # • # [REDACTED] # 	<ul style="list-style-type: none"> • # [REDACTED] # • # [REDACTED] # • # [REDACTED] # • # [REDACTED] # • # [REDACTED] # • # [REDACTED] # • # [REDACTED] #

	<ul style="list-style-type: none"> • # [REDACTED] #
<p>2 CC RTVUE/TRDBV (# [REDACTED] #)</p>	<ul style="list-style-type: none"> • # [REDACTED] # <p>Note: Since the tool will search by year, it may be necessary to reference the year in the question.</p> <ul style="list-style-type: none"> • # [REDACTED] # • # [REDACTED] # • # [REDACTED] # • # [REDACTED] #
<p>3 CC DDBKD</p>	<ul style="list-style-type: none"> • # [REDACTED] # • # [REDACTED] # • # [REDACTED] # • # [REDACTED] # • # [REDACTED] # <p>Note: # [REDACTED] #</p>
<p>4 CC IMFOLT</p>	<ul style="list-style-type: none"> • # [REDACTED]

	[REDACTED] #
5 ITIN (RTS)	<ul style="list-style-type: none"> • # [REDACTED] # • # [REDACTED] # • # [REDACTED] #

(9) Use the table below, based on TPP HRA results:

Reminder: # [REDACTED] #

IF	THEN
<p>1</p> <p>The caller is responding to the Letter 4883C/SP or Letter 5071C/SP (or Letter 6330C/6331C), and there is insufficient data available/generated to perform TPP HRA (for example: no questions were provided by the tool).</p>	<ul style="list-style-type: none"> • Treat the caller as not authenticated and refer the caller to the TAC. 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. • Exception: # [REDACTED] # • 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.
<p>2</p> <p>The caller is responding to the Letter 4883C/SP or Letter 5071C/SP (or Letter 6330C/6331C), and the caller</p>	<ul style="list-style-type: none"> • Authentication will be "failed". Do not disclose any return information. Do not disclose which questions the caller failed. • Advise the taxpayer they are being referred to TAC and will require an appointment,

<p>does not respond correctly to the required number of questions.</p>	<p>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.</p> <ul style="list-style-type: none"> • Exception: # [REDACTED] # • 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.
<p>3 The caller responds correctly to the required number of questions (Letters 4883C/5071C (6330C/6331C)/5447C).</p>	<p>Proceed with the call and follow procedures in 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.</p>
<p>4 The caller is responding to the Letter 5447C, Potential Identity Theft during Original Processing; Foreign Address, and there is insufficient data to perform HRA or the caller fails HRA.</p>	<ul style="list-style-type: none"> • Advise the caller you cannot proceed with the phone authentication. • Advise they may try the online authentication process at IRS.gov/VerifyReturn, and must have the Letter 5447C, <i>Potential Identity Theft during Original Processing; Foreign Address</i> when completing the tax return verification portion of the process. • They can also mail the requested information to the address provided in the letter, see the following bullet. If necessary, provide the caller with the list of required documentation and the mailing address. (Refer to the letter on SERP for the required documentation) • Internal Revenue Service Mail Stop 6579 AUSC Austin, TX 78741

	<ul style="list-style-type: none">• 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.
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Note: Protecting the taxpayer's identity is a priority of the IRS. If the assistor still has concerns about the way the customer responded to the questions, the assistor may ask additional prior year IRP questions or the assistor may refer the caller to the TAC. Advise the taxpayer they are being referred to the TAC and will require an 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 a TAC appointment and for additional instructions.

IRM 25.25.6.6 - Updated instructions for AMS notes and instructions for when no TPP letter has been issued and timeframes have expired.

(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. **Always update AMS notes to include actions taken and if unable to take the required action, include an explanation.** 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, for information. If there are other instances of questionable caller identity, disconnect the call. When possible, leave AMS notes regarding reason for call termination.

Note: # [REDACTED]

[REDACTED] #

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
<p>The TPP letter is required to authenticate on the phone and online, unless an exception is met.</p> <p>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.</p> <ul style="list-style-type: none"> All TPP letters will be converted to Notices (ex., IRS Notice CP5071) but will still contain the "C" behind each letter number when it generates on IDRS. <p>TPP Letter Numbers:</p>	<p>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:</p> <p>CC ENMOD CC IMFOLE CC IMFOLT CC TXMODA</p> <ul style="list-style-type: none"> The letter marker will show the TPP letter number and tax period, and if on CC ENMOD, it will show the IDRS # 148XXXXXXX or 138XXXXXXX <p>Example of what will post on CC ENMOD. 14850XXXXX XXXXCLTR 14850XXXXX 202X12</p> <p>Example of what will post on CC TXMOD/IMFOLT: TC 971 AC 123 MISC>5071C SENT</p>

<p>4883C 5071C - A new notice format will be issued beginning January 2024. 5447C 5747C 6330C 6331C 6167C</p> <ul style="list-style-type: none"> Letter 5216 - Does not generate on IDRS - AMS notes should show if letter was issued 	<p>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.</p> <p>For all TPP Letters, receipt timeframes are as follows:</p> <ul style="list-style-type: none"> ▶ 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)
<p>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</p>	<p>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</p> <p>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.</p>
<p>Letter 4883C, Potential Identity Theft during Original Processing</p>	<p>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)</p>
<p>Letter 5447C, Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version</p>	<p>Issued on accounts for returns filed with an address outside the United States</p>

<p>Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version</p>	<p>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.</p> <p>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.</p>
<p>Letter 5071C, Potential Identity Theft During Original Processing with Online Option</p>	<p>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.</p>
<p>Letter 6330C, Potential Identity Theft during Original Processing</p>	<p>Issued on accounts as part of the new TPP pilot.</p> <ul style="list-style-type: none"> • 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. <p>Letter 6330C = 4883C</p>
<p>Letter 6331C, Potential Identity Theft during Original Processing with Online Option</p>	<p>Issued on accounts as part of the new TPP pilot.</p>

	<ul style="list-style-type: none"> • 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. <p>Letter 6331C = 5071C</p>
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	<p>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.</p> <p>**The Letter 5216, Taxpayer Cannot Authenticate, can only be issued one time.</p>

(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


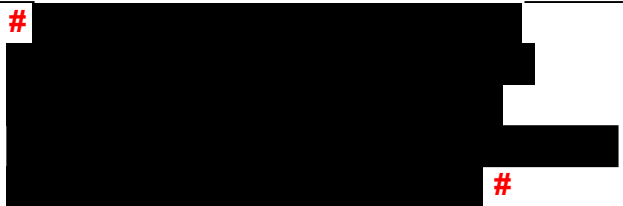
back. If the taxpayer has allowed the appropriate time frame or has received a TPP letter, proceed with the instructions below.

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. When no TPP letter is present, and the timeframes above have expired, employees must issue the Letter 5071C if no letter has been received. If a # [REDACTED] [REDACTED] # marker is present issue the Letter 5747C or if there is a foreign address on the return, issue the Letter 5447C.

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

IF	THEN
<p>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.</p>	<p>See IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research.</p>
<p>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.</p>	<p>Advise the taxpayer to follow the instructions in the letter.</p> <ul style="list-style-type: none"> 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. <p>Exception: # [REDACTED]</p>

	 <p># . TPP Transfer Lines English - #1018 Spanish - #1019</p>
<p>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.</p>	<p>See IRM 25.25.6.6.1, Procedures for when the Caller has Received a Taxpayer Protection Program (TPP) Letter.</p>
<p>4 The taxpayer states they have filed a return and received the TPP letter but lost it.</p>	<p>See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.</p>
<p>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.</p>	<p>See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.</p>
<p>6 The taxpayer states they filed a return and CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS # 148xxxxxxx or 138xxxxxxx)</p>	<ul style="list-style-type: none"> #  #

<p>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.</p>	<ul style="list-style-type: none"> • # [REDACTED] # • 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 if systemic or 10 - 12 weeks if manually processed (16 weeks for duplicate filing cases) 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 timeframes above.
<p>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.</p>	<ul style="list-style-type: none"> • 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 if systemic or 10 - 12 weeks if manually processed (16 weeks for duplicate filing cases) 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.

	<ul style="list-style-type: none"> • 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.
<p>8 The caller is a third-party (not a Power of Attorney (POA)) and the taxpayer is not available</p>	<p>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.</p>
<p>9 The Letter 5216, <i>Taxpayer Cannot Authenticate</i>, was issued</p>	<ul style="list-style-type: none"> • 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.
<p>10 # [REDACTED]</p>	<ul style="list-style-type: none"> • # [REDACTED] • # [REDACTED]

<p>#</p>	<ul style="list-style-type: none"> #
<p>#</p>	<ul style="list-style-type: none"> #
<p>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</p>	<p>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.</p> <ul style="list-style-type: none"> Do not transfer to TPP

	<ul style="list-style-type: none"> • 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.
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IRM 25.25.6.6.1 - Updated instructions for callers who have attempted online authentication and were unsuccessful or unable to complete online authentication.

(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
<p>1</p> <p>The caller does not have the letter with them.</p>	<p>The caller states they filed a return.</p>	<ul style="list-style-type: none"> • 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. <p>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</p>

		<p>on phones, refer to the TAC instructions below. Remind the caller they must have the following documents when they call or access the website:</p> <ul style="list-style-type: none">• 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. <p>Exception: # [REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED] #.</p> <p>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.</p>
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<p>2 The caller has the TPP letter with them.</p>	<p>The caller states they filed a return.</p>	<p>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).</p> <ul style="list-style-type: none"> • 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. If they attempted online authentication and were unable or unsuccessful, transfer the caller to the TPP line above. <p>Remind callers of requested documents:</p> <ul style="list-style-type: none"> • 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.
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		<ul style="list-style-type: none"> 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. <p>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.</p> <p>Exception: # [REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED] #.</p> <p>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.</p> <p>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.</p>
<p>3</p> <p>The taxpayer states they have received a TPP letter (Letter 4883C/SP (or 6330C), Letter 5071C/SP (or</p>	<p>The taxpayer states they filed a return and have received their refund.</p>	<ul style="list-style-type: none"> 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

6331C), Letter 5447C/SP, or Letter 5747C/SP).		<p>Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</p> <ul style="list-style-type: none"> 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.
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IRM 25.25.6.6.2 - Updated instructions for when no TPP letter has been issued and timeframes have expired.

(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: # [REDACTED] #.

(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. When no TPP letter is present, and the timeframes above have expired, employees must issue the Letter 5071C if no letter has been received. If a # [REDACTED] [REDACTED] # marker is present issue the Letter 5747C or if there is a foreign address on the return, issue the Letter 5447C.

(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
<p>1 The address provided by the caller matches the address of the return filed, see CC TRDBV or MeF file record.</p>	<ul style="list-style-type: none"> 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

<p>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.</p> <p>Caution: The TPP letter must be issued to the address on the return. If the caller states they moved, refer to box 2 instructions.</p>	<p>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.</p> <ul style="list-style-type: none"> • Advise the caller of the following: <ul style="list-style-type: none"> ◆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: <ul style="list-style-type: none"> ◆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.
<p>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).</p>	<ul style="list-style-type: none"> • 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.

<p>Note: If there is a new address on ENMOD due to a recent change, the taxpayer must still visit a TAC to authenticate.</p>	<p>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.</p> <ul style="list-style-type: none"> • 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.
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IRM 25.25.6.6.4 - Updated control base.

(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. Returns that have to be manually reprocessed on paper, because they can't be moved systemically, may require additional processing time due to SP handling, the timeframe can exceed 10-12 weeks. Review the account for RTPXXXX (Return to Process) indicating RIVO sent the return to processing and/or for ERS/REJECTS or other processing actions.

(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
<p>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).</p>	<p>Follow Normal Refund Inquiry Procedures see IRM 21.4, Refund Inquiries.</p>
<p>2 The return is posted on the account (TC 150 present) and the refund is held on the account with a -R Freeze.</p>	<p>Refer to IRM 21.5.6.4.35.3, -R Freeze Overview for Accounts With Return Integrity Verification Operations (RIVO) Involvement, for additional procedures.</p>
<p>3 For current year processing 2025 and 2024 returns</p> <ul style="list-style-type: none"> • The MFT 32 systemic reversal process has started, review the account for the following: <ul style="list-style-type: none"> - TC 971 AC 111 was input - DLN matches the TC 971 AC 124 DLN of the return - TPP/IDT markers have been reversed <p>For 2024 returns, past the systemic timeframe that had to be processed manually:</p>	<ul style="list-style-type: none"> • Advise the taxpayer the return is still processing and to allow 9 weeks for systemic or 10 - 12 if manually processed (16 weeks for duplicate filing cases) from the input of the reversal transaction.

<ul style="list-style-type: none"> - If paper return, a RIVO control is present - If electronic ELF/MEF return, open control shows - Open control C#,RTP-MMDD present <p>AND</p> <ul style="list-style-type: none"> • The 9 weeks for systemic or 10 - 12 if manually processed (16 weeks for duplicate filing cases) have not passed 	
<p>4 For current year processing 2025 and 2024 returns</p> <ul style="list-style-type: none"> • The MFT 32 systemic reversal process has started, review the account for the following: <ul style="list-style-type: none"> - TC 971 AC 111 was input - DLN matches the TC 971 AC 124 DLN of the return - TPP/IDT markers have been reversed For 2024 returns, past the systemic timeframe that had to be processed manually: <ul style="list-style-type: none"> - If paper return, a RIVO control is present - If electronic ELF/MEF return, open control shows - Open control C#,RTP-MMDD present <p>AND</p> <ul style="list-style-type: none"> • The 9 weeks for systemic or 10 - 12 if manually processed (16 weeks for duplicate filing cases) have passed 	<ul style="list-style-type: none"> • 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. • 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. • If after account research, no evidence is found that the tax return was sent to processing or in

	<p>Unpostables, ERS status or pending to post, advise the taxpayer the return must be sent to processing again and apologize for the delay.</p> <ul style="list-style-type: none"> • If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RIVO - TPP". • 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. • For paper returns follow second and third bullet in box 6 below. • 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. • Advise the taxpayer to allow 60 days for processing.
<p>5 For 2023 and prior year returns</p> <ul style="list-style-type: none"> • The MFT 32 reversal process has started, review the account for the following: -If paper return, a RIVO control is present 	<ul style="list-style-type: none"> • 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

<p>-If ELF/MEF return, open control shows -TPP/IDT markers have been reversed -Open control C#,RTP-MMDD is present AND The 10 - 12 if manually processed (16 weeks for duplicate filing cases) have passed</p> <p>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.</p>	<p>pandemic closures there are some offices experiencing delays.</p> <ul style="list-style-type: none"> 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 # [REDACTED] # to expedite the processing of the return and allow 60 days for processing from fax in date. 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. 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.
<p>6</p> <p>For all 2023 and prior year paper returns</p> <ul style="list-style-type: none"> The MFT 32 reversal process has started, review the account for the following: 	<ul style="list-style-type: none"> 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 # [REDACTED] # .

<p>- If paper return, a RIVO control is present or</p> <ul style="list-style-type: none"> Monitoring control is present for 418C <p>AND</p> <ul style="list-style-type: none"> A Letter 418C, was issued. <p>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.</p>	<ul style="list-style-type: none"> 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 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.
<p>7</p> <p>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".</p>	<ul style="list-style-type: none"> Complete a Form 4442/e-4442 to RIVO using the "RIVO Unresolved Module Freeze Only" queue. Advise the taxpayer to allow 60 days.

IRM 25.25.6.8 - Added instructions for address change and corrected control base.

(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.

	<p>Unavailable; Copy Requested, to the taxpayer to request the return copy and include fax number # [REDACTED] #</p> <ul style="list-style-type: none">• 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
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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.

- If a new address was provided, update the address on CC ENMOD.
- 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-

	<p>9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</p> <ul style="list-style-type: none">• 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.
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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

	<p>Only TC 972 AC 522 - Reversal of TC 971 AC 522.</p> <ul style="list-style-type: none"> • 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.
<p>3 RIVO Employee Actions The MFT 32 monitor control is opened to RIVO with activity control "XXRTP-MMDD" by a NON-RIVO function</p>	<ul style="list-style-type: none"> • 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.

	<ul style="list-style-type: none"> • 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.
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(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	<ul style="list-style-type: none"> • 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

<p>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.</p>	<p>Employee User Portal (EUP). Continue with bullet 4 for remaining actions.</p> <ul style="list-style-type: none"> • If a paper return, initiate a Form 4442, <i>Inquiry Referral</i>, 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. <p>Note: Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information.</p>
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	<ul style="list-style-type: none"> • 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: C#,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.
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Exhibit 25.25.6-4 - Updated instructions for adding scheduler link.

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 the link below (Due to insufficient characters, add an open paragraph using a * and include the link)
 - * For open paragraph (*) enter <https://assistance.for.irs.gov/scheduler>
 - * For 5747SP field 06 enter el enlace a continuación
 - * For open paragraph enter <https://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 06 enter "the link below" (Due to insufficient characters, add an open paragraph using a * and include the link)

* For open paragraph enter “<https://assistance.for.irs.gov/scheduler>”

* For 5747SP field 06 enter el enlace a continuación

* For open paragraph enter "<https://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.