IRM PROCEDURAL UPDATE

DATE: 07/31/2026

NUMBER: ts-25-0726-0737

SUBJECT: New Exhibit for Issuing Letter 4674C

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

CHANGE(s):

IRM 25.25.6.2.1.2 - Updated instructions for issuing the 4674C letter added the new Exhibit 25.25.6-9 link.

(1) The taxpayer's response states they did not file the return in question. Follow the chart below to resolve the account:

Note: If the account contains a L freeze or -A freeze, take no account actions and refer case to your lead.

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

IF	THEN
1 The account **contains** an unreversed transaction code TC 971 action code AC 527 on command code CC ENMOD	• Follow IRM 25.25.4, Return Integrity & Verification Identity Theft Return Procedures, for backing out the return and taking other applicable actions. In addition, review bullets below for additional actions. • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • When sending Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, to the verified address.

	• Refer to Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter • Do not include any paragraph referring the taxpayer to the online IPPIN service. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP responding. Do not change the address for the other TP. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP responding. Do not send a letter to the other TP. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the TC 971 AC 506 with MISC field "WI AM OTHER" for the TP responding. Input the MISC field of "WI PRP DDB" for the other TP. • All edits made on the return being sent to SP for processing must be made in “RED” ink, when possible. • If a return is attached to the response, then detach the TIN owner’s return, all necessary return attachments (including a Form 14039), and the envelope from the reply. • Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return.

	• Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. **Exception:** If the Form 14039 is viewable in AMS images, destroy the form as classified waste. • 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) Issue for Taxpayer Protection Program (TPP) Inquiries. • Once actions are completed, close your assigned case control with an activity field of "IDTRTN" • Open a control base to FRP team for the release of the -E freeze TC 810 RC 4 C#,REQ_FRZRLS,A,FRPI 1486907202,* • For TC 810 RC 6 and RC 7 reversals, follow workaround procedures.
2 The account **does not contain** an unreversed TC 971 AC 527 on CC ENMOD	• Follow IRM 25.25.4, Return Integrity & Verification Identity Theft Return Procedures, for backing out the return and taking other applicable actions. In addition, review bullets below for additional actions. • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.

	• Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP responding. Do not change the address for the other TP. • When sending Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Refer to Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter • Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP responding. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1", on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP responding. Input the MISC field of "WI PRP DDB" for the other TP.

	• All edits made on the return being sent to SP for processing must be made in “RED” ink, when possible. • If a return is attached to the response, then detach the TIN owner’s return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit SPC "B" on the taxpayer’s return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. **Exception:** If the Form 14039 is viewable in AMS images, destroy the form as classified waste. See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. • 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. • Once actions are completed, close your assigned case control with an activity field of "IDTRTN" • Open a control base to FRP team for the removal of the -E freeze TC 810 RC 4 C#,REQ_FRZRLS,A,FRPI 1486907202,*

	• For TC 810 RC 6 and RC 7 reversals, follow workaround procedures.

IRM 25.25.6.2.1.3 - Updated instructions for issuing the 4674C letter added the new Exhibit 25.25.6-9 link.

(1) The taxpayer says they did not file the return in question. Follow the chart below to resolve the account:

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

IF	THEN
1 The account **contains** an unreversed transaction code TC 971 action code AC 527 on command code CC ENMOD	• If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP responding. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter

	- Do not include any paragraph referring the taxpayer to the online IPPIN service. - See IRM 25.23.2.8.6.1.1, Resolving Tax-Related Accounts with TC 971 AC 527. - For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. - For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP responding. Do not send a letter to the other TP. - For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts. - For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP responding. Input the MISC field of "WI PRP DDB" for the other TP. - All edits made on the return being sent to SP for processing must be made in “RED” ink, when possible. - If a return is attached to the response, then detach the TIN owner’s return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. - If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. - Make the following edits to the return. Edit special processing code (SPC) "B" on the taxpayer’s return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. **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.

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If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files.

Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.

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.
Input/update Electronic Fraud Detection System (EFDS) notes as appropriate.
Destroy the notice or letter as classified waste.
See IRM 21.5.1.4.10 (4), Classified Waste, for guidance.
Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC", as appropriate.

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The account does not contain an unreversed TC 971 AC 527 on CC ENMOD</td>
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If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
Verify the taxpayer's address and update, as necessary.
For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs.
For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP responding. Do not change the address for the other TP.

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	• Send a Letter 4674C, *Identity Theft Post-Adjustment Victim Notification Letter* to the verified address. • Refer to Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter • Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP responding. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the TC 971 AC 506 with the MISC field "WI PRP OTHER1" for the TP responding. Input the MISC field of "WI PRP DDB" for the other TP. • All edits made on the return being sent to SP for processing must be made in “RED” ink, when possible. • If a return is attached to the response, then detach the TIN owner’s return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return.

	- Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. **Note:** If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns. - If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. **Exception:** If the Form 14039 is viewable in AMS images, destroy the form as classified waste. - 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. - Input/update EFDS notes as appropriate. - Destroy the notice or letter as classified waste. - See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. - Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC", as appropriate.

IRM 25.25.6.2.1.6 - Updated instructions for issuing the 4674C letter added the new Exhibit 25.25.6-9 link.

(1) The taxpayer's response states they did not file the return in question. Follow the chart below to resolve the account:

Note: If the account contains a L freeze or -A freeze, take no account actions and refer case to your lead.

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

IF	THEN
1 The account **contains** an unreversed transaction code TC 971 action code AC 527 on command code CC ENMOD	• Follow IRM 25.25.4, Return Integrity & Verification Identity Theft Return Procedures, for backing out the return and taking other applicable actions. In addition, review bullets below for additional actions. • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • When sending Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Refer to Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter • Do not include any paragraph referring the taxpayer to the online IPPIN service. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP responding. Do not change the address for the other TP. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.

	• For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP responding. Do not send a letter to the other TP. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the TC 971 AC 506 with MISC field "WI AM OTHER" for the TP responding. Input the MISC field of "WI PRP DDB" for the other TP. • All edits made on the return being sent to SP for processing must be made in “RED” ink, when possible. • If a return is attached to the response, then detach the TIN owner’s return, all necessary return attachments (including a Form 14039), and the envelope from the reply. • Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit SPC "B" on the taxpayer’s return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. **Exception:** If the Form 14039 is viewable in AMS images, destroy the form as classified waste. • 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) Issue for Taxpayer Protection Program (TPP) Inquiries. • Once actions are completed, close your assigned case control with an activity field of "IDTRTN" • Open a control base to FRP team for the release of the -E freeze TC 810 RC 4 C#,REQ_FRZRLS,A,FRPI 1486907202,* • For TC 810 RC 6 and RC 7 reversals, follow workaround procedures.
2 The account **does not contain** an unreversed TC 971 AC 527 on CC ENMOD	• Follow IRM 25.25.4, Return Integrity & Verification Identity Theft Return Procedures, for backing out the return and taking other applicable actions. In addition, review bullets below for additional actions. • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP responding. Do not change the address for the other TP. • When sending Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Refer to Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter

	• Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP responding. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1", on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP responding. Input the MISC field of "WI PRP DDB" for the other TP. • All edits made on the return being sent to SP for processing must be made in “RED” ink, when possible. • If a return is attached to the response, then detach the TIN owner’s return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit SPC "B" on the taxpayer’s return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached,

	associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. **Exception:** If the Form 14039 is viewable in AMS images, destroy the form as classified waste. See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. • 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. • Once actions are completed, close your assigned case control with an activity field of "IDTRTN" • Open a control base to FRP team for the removal of the -E freeze TC 810 RC 4 C#,REQ_FRZRLS,A,FRPI 1486907202,* • For TC 810 RC 6 and RC 7 reversals, follow workaround procedures.

IRM 25.25.6.6.3.1(4) - Updated instructions for issuing the 4674C letter added the new Exhibit 25.25.6-9 link.

(4) Follow the instructions in the table below to resolve the account. Utilize the TVT tool when available, unless otherwise directed by the IRM:

Note: During **Cycles 1 - 3 (dead cycles) and 47 - 53**, NO tax returns can be moved TO OR FROM the MFT 32 module. If action is taken to move the return to the MFT 32 module during these cycles, an unpostable will generate and be reassigned to the initiating employee for corrective action.

Reminder: Resolve the unpostable condition using the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT). If the tool is unavailable use the UNP 126 Job Aid link below to input the resolution actions manually. DO NOT refer or control the case to RIVO or add any notes/remarks on CC UPTIN. If the unpostable is assigned to an unpostable team, use CC UPASG with definer “R” to reassign the UNP 126 to yourself. See IRM 3.12.32.18.1, Command Code UPASG-Screen Formats, for instructions.

IF	AND	THEN
1 A 2025 or 2024 tax year return needs to be moved **TO** the MFT 32 module as an identity theft return	It is between Cycles **4 - 46**, 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) AND The account **contains** an unreversed transaction code TC 971 action code AC 527 on CC ENMOD	• Take all steps below, as applicable, then follow instructions in IRM 25.25.6.7, MFT 32 Procedures - How to Move Identity Theft Returns to MFT 32 During Cycles 4 - 46 and Cycles 47 - End of Year Cycle, to close the UP 126 and move the identity theft return. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Refer to Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter • Do not include any paragraph referring the taxpayer to the online IPPIN service.

		• For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI AM OTHER". **Exception:** If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the account contains an unreversed TC 971 AC 121 or a

		TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. **Exception:** If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established. • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the Internal Revenue Service (IRS). Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a

		notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 ANY tax year return (CURRENT OR PRIOR YEAR) deemed an identity theft return	It is between **Cycles 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) AND The account **contains** an unreversed transaction code TC 971 action code AC 527 on CC ENMOD	• Close the unpostable using CC UPRES with a unpostable resolution code (URC) "D". • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address.

		• Refer to Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter • Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI AM OTHER". **Exception:** If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary

		TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. **Exception:** If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established. • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP

		letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • 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.
3 A 2023 or prior year return needs to be treated as an identity theft return	It is between Cycle **4 - 46**, 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) AND The account **contains** an unreversed transaction code TC 971 action code AC 527 on CC ENMOD	Follow procedures in **Box 2** above **Then** section for resolution
4 A 2025 or 2024 tax year return needs to be	It is between Cycle **4 - 46**, see IRM 3.30.123-2, 2026 ECC-MTB Posting Cycles, calendar to check the current	• Take all steps below, as applicable, then follow instructions in IRM 25.25.6.7, MFT 32 Procedures - How to

moved **TO** the MFT 32 module as an identity theft return	cycle (find today's date to identify the current cycle) AND The account **does not contain** an unreversed TC 971 AC 527 on CC ENMOD	Move Identity Theft Returns to MFT 32 During Cycles 4 - 46 and Cycles 47 - End of Year Cycle, to close the UP 126 and move the identity theft return. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Refer to Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter • Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to

		the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. **Exception:** If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity

		theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. **Exception:** If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established. • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their

		return into the IRS, do not advise them to mail a return into the IRS. • 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.
5 ANY tax year return (CURRENT OR PRIOR YEAR) deemed an identity theft return	It is between **Cycles 1 - 3 (dead cycles) or 47 - 53**, see IRM 3.30.123-2, 2026 ECC-MTB Posting Cycles, calendar to check the current cycle (find today's date to identify the current cycle) AND The account **does not contain** an unreversed TC 971 AC 527 on CC ENMOD	• Close the unpostable using CC UPRES with a URC "D". See Unpostable 126 job aid for input instructions. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Refer to Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-

		Adjustment Victim Notification Letter • Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. **Exception:** If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP.

		• If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), take no action to release the refund, see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. **Exception:** If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established. • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission

		Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • 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.
6 A 2023 or prior year return needs to be treated as an identity theft return	It is between Cycle **4-46**, 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) AND The account does not **contain** an unreversed transaction code TC 971 action code AC 527 on CC ENMOD	Follow procedures in **Box 5** above **Then** for resolution.

IRM 25.25.6.6.3.2(2) - Updated instructions for issuing the 4674C letter added the new Exhibit 25.25.6-9 link.

(2) Take the following actions to resolve the account when the identity theft return is posted to the account and the account contains an unreversed transaction code TC 971 action code AC 129 or TC 971 AC 124, **OR** the return is unpostable (UP) 147 and the account contains an unreversed TC 971 AC 129:

Note: Anytime a TC 971 AC 129 is going to be reversed, the TC 972 AC 129 reversal, MUST contain a MISC field, the MISC field CANNOT be BLANK or the case will not make it to RIVO for resolution, causing further delay to the taxpayer.

IF	THEN
1 The account **contains** an unreversed TC 971 AC 527 on command code CC ENMOD	• Input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and IDT literal. The underscore must be used, as shown, Last 6 DLN_IDT Ex. MISC> 123456_IDT • Do not open a control base. • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer states they received a refund from the identity theft return, see IRM 21.4.5.12, How to Repay an Erroneous Refund or Return an Erroneous Refund Check or Direct Deposit, to advise the taxpayer to return the refund and initiate Erroneous Refund Procedures. • See IRM 25.23.2.8.6.1.1, Resolving Tax-Related Accounts with TC 971 AC 527.

	• Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Refer to Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter • Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" as applicable, on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), take no action to release the refund, see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the Internal

	Revenue Service (IRS). Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 16 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 The account **does not contain** an unreversed TC 971 AC 527 on CC ENMOD	• Input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and IDT literal. The underscore must be used, as shown, Last 6 DLN_IDT Ex. MISC> 123456_IDT • Do not open a control base. • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer states they received a refund from the identity theft return, see IRM 21.4.5.12, How to Repay an Erroneous Refund or Return an Erroneous Refund Check or Direct Deposit, to advise the taxpayer to

	return the refund and initiate Erroneous Refund Procedures. • Verify the taxpayer's address and update, as necessary. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Refer to Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter • Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1", on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM

	21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 16 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • 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.
3 The identity theft return is UP 147	• Take no action to resolve the UP 147. • Input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Verify the taxpayer's address and update, as necessary.

	• For IDT returns with a filing status of MFJ and the TPs normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Refer to Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter • Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1", on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer

	must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IRM 25.25.6.6.3.3(2) - Updated instructions for issuing the 4674C letter added the new Exhibit 25.25.6-9 link.

(2) Take the following actions to resolve the account when the identity theft return is on MFT 32 or has been archived:

IF	THEN
1 The account **contains** an unreversed transaction code TC 971 action code AC 527 on command code CC ENMOD	• Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • See IRM 25.23.2.8.6.1.1, Resolving Tax-Related Accounts with TC 971 AC 527.

	• Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter. • Refer to Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter • Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the Internal Revenue Service (IRS). Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice

	within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 The account **does not contain** an unreversed TC 971 AC 527 on CC ENMOD	• Verify the taxpayer's address and update, as necessary. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, *Identity Theft Post-Adjustment Victim Notification Letter,* to the verified address. • Refer to Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter • Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous

	Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS), select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IRM 25.25.6.8.1(2) - Updated instructions for issuing the 4674C letter added the new Exhibit 25.25.6-9 link.

(2) Employees will respond to the taxpayers using the chart below based on the criteria identified on the account.

Note: The TC 971 AC 111 programming has been fixed and workaround procedures are no longer required. Resume normal identity theft procedures.

<table>
<tr><th>If</th><th>And</th><th>Then</th></tr>
<tr>
<td>the account shows the following actions
AMS notes may confirm the identity theft determination was made
CC ENMOD shows TC 971 AC 506 MISC WI AM OTHER or WI PRP OTHER1 marker
The UNP 1260 was closed with a URC 6 CCC 3
CC TXMOD shows the Unpostable TC 971 AC 111 transaction
The ID theft return is posted as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 150)
-R freeze is holding the credit and TC 570 present (if there is a subsequent TC</td>
<td>No - A freeze is present on the year in question
And
No subsequent return is found for the year in question (Research IDRS for other returns, such as Unpostable 1260 with different DLN, TC 976 on MFT 30 or 1040X return)</td>
<td>Advise the taxpayer of the following:
Due to a programming error the identity theft return posted in error. Apologize to the taxpayer
Corrective actions are being taken to remove the identity theft return
Verify the identity theft marker was added, if not present, add the marker
Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, was issued
If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary and issue the letter to the taxpayer.
See Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter</td>
</tr>
</table>

571 the refund may have been released in error and would be treated as a lost refund)		• Allow 9 weeks for account correction. • If the taxpayer states they will file their return or has filed, advise the return will be processed and could take approximately 20 weeks to be processed.
Same as above	-A freeze is present on the year in question or there is an IDT control	• Advise the taxpayer of the following: • Due to a programming error the identity theft return was posted in error and the account has to be treated as an identity theft correction. Apologize to the taxpayer • Corrective actions are being taken to adjust the account to their return figures. • Verify the identity theft marker was added, if not present, add the marker • Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, was issued • If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary and issue the letter to the taxpayer. See Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter

		• Advise the account correction could take approximately 20 weeks
the account shows the following actions • AMS notes may confirm the identity theft determination was made • CC ENMOD shows TC 971 AC 506 MISC WI AM OTHER or WI PRP OTHER1 marker • CC TXMOD shows the Unpostable TC 971 AC 111 transaction • The identity theft return did not post as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match) • TC 150 with a different DLN that may be the valid return (verify the DLN does NOT match the DLN TC 971 AC 111 MISC field)	The UNP 1260 with matching DLN of the TC 971 AC 111, remains Open Status A	• Advise the taxpayer of the following: • Due to a programming error the identity theft return could not be removed. Apologize to the taxpayer • If the Unpostable 1260 remains open, follow IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) “0”, to resolve the unpostable. • Review the account to confirm IDT actions were taken. • Verify the identity theft marker was added, if not present, add the marker • Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter was issued • If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary, then issue the letter to the taxpayer. See Refer to Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft Post-Adjustment Victim Notification Letter

		Advise the account correction could take approximately 9 weeks
the account shows the following actions - AMS notes may confirm the identity theft determination was made - CC ENMOD shows TC 971 AC 506 MISC WI AM OTHER or WI PRP OTHER1 marker - The UNP 1260 was closed with a URC 6 CCC 3 - CC TXMOD shows the unpostable TC 971 AC 111 transaction - A TC 150 with DLN of the return in question (the account may show a CU 150 or DJ/DP 150) OR TC 150 with a different DLN that may be the valid return	Although CC TXMOD on MFT 30 may show the unpostable TC 971 AC 111 transaction, the MFT 32 module shows the identity theft return posted as a TC 976 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was moved).	- Advise the taxpayer of the following: - If the TC 150 is not posted and account shows a CU 150, DJ 150 or DP 150 with DLN of return in question, advise the taxpayer the account is being monitored to ensure the identity theft return in question does not post. If the taxpayer has filed or will file, advise their return will be processed and may take approximately 20 weeks to be processed - If the taxpayer has filed and the posted TC 150 is verified as the valid return, advise the taxpayer of the current status. - Verify the identity theft marker was added, if not present, add the marker - Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter was issued - If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary then issue the letter to the taxpayer. See Refer to Exhibit 25.25.6-9, Manually Issuing the Letter 4674C/SP, Identity Theft

		Post-Adjustment Victim Notification Letter

Exhibit 25.25.6-9 - Added a new Exhibit to include the instructions for issuing the 4674C Identity Theft letter.

Letter 4674C/SP is issued to taxpayers who claim they did not file the TPP return(s). The letter advises them of the corrective action we took to resolve the issue for the year or years affected and how they can protect their identity.

For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP.

Do not include any paragraphs referring the taxpayer to the online IPPIN service.

Note: Employees on Cincinnati Service Center (CSC) IDRS will input the letter with return address code **CP** and the signature code **KA**.

Take the following actions to issue the Letter 4674C/SP to the taxpayer:

- Initiate the Integrated Automation Technologies (IAT) Letter Tool, see IAT Letter Job Aid
- Select paragraph **"CMRUV7p"**
- For International taxpayer, select paragraphs **"CMRUV7r"**
- Enter the Primary TIN in field 01 and (if) married filing joint Secondary TIN in field 02
- Enter the tax year(s) in fields 03 - 10 (YYYY)
- Enter the Form 1040 series type, as appropriate, in field 11
- For field 22 enter "first"
- For field 35 enter "first" or if married filing joint return enter "first and second"
- For field 68 enter “us”
- For field 69 enter the Identity Theft Toll-Free number "800-908-4490"
- For extension field 70 enter “NA”
- For field 71 enter hours of operation 7:00 a.m.
- For field 72, enter hours of operation 7:00 p.m.

- For domestic and international taxpayers - add an open paragraph using a * and enter "hours of operation are local time"
- For International taxpayers - for field 78 enter “us”
- For International taxpayers - for extension field 79 enter “NA”
- For field 80 enter hours of operation 7:00 a.m.
- For field 81 enter hours of operation 7:00 a.m.
- Use return address code "TP"
- Use the signature code "KA".
- No enclosure is needed

Letter 4674SP take the following actions to issue the Letter 4674SP to the taxpayer:

- Initiate the Integrated Automation Technologies (IAT) Letter Tool, see IAT Letter Job Aid
- Select paragraph **"CMRUV7p"**
- For International taxpayer, select paragraphs **"CMRUV7r"**
- Enter the Primary TIN in field 01 and (if) married filing joint Secondary TIN in field 02
- Enter the tax year(s) in fields 03 - 10 (YYYY)
- Enter the Form 1040 series type, as appropriate, in field 11
- For field 26 enter "primer"
- For field 39 enter "primero" or if married filing joint return enter "primer y segundo"
- For field 72 enter “IRS”
- For field 73 enter the Identity Theft Toll-Free number "800-908-4490"
- For extension field 74 enter “NA”
- For field 75 enter hours of operation 7:00 a.m.
- For field 76, enter hours of operation 7:00 p.m.
- For domestic and international taxpayers - add an open paragraph using a * and enter "horario local" after the hours of operation
- For International taxpayers - for field 82 enter “IRS”
- For International taxpayers - for extension field 83 enter “NA”
- For field 84 enter hours of operation 7:00 a.m.

- For field 85 enter hours of operation 7:00 a.m.
- Use return address code "TP"
- Use the signature code "KA".
- No enclosure is needed