IRM PROCEDURAL UPDATE

DATE: 04/25/2023

NUMBER: wi-21-0423-0540

SUBJECT: Refund Research

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

CHANGE(s):

IRM 21.4.1.4(2) Updated to change link to External Leads Program or Other Questionable Refund Inquiries when taxpayers were advised of bank lead involvement. Update made for IRM clarification.

(2) Probe to determine if the caller e-filed their return more than 21 days prior to the call or mailed a return more than six weeks prior to the call.

Note: If taxpayers indicate they called the financial institution and were advised the refund was returned through the External Lead Process or a Bank Lead, refer to IRM 21.4.1.4.6, External Leads Program or Other Questionable Refund Inquiries, for additional information.

Reminder: Some e-filed returns are accepted before the **publicly announced start date** for accepting and processing electronically filed returns. This is done for testing the system. However, no returns are processed until the announced date, therefore no time frame calculation should start before the publicly announced start date for those early returns. All other time frame calculations should start on the date of the acknowledgement for the e-filed return. This **publicly announced start date** is also valid for paper filed tax returns. Do not conduct any required research on the account prior to the official filing date. Review time frames in paragraph (3) below.

- For current and prior two tax year inquiries, continue to paragraph (4) below:
- For all other prior tax year inquiries, determine if the timeframe has been met per paragraph (3) below. If timeframe is **met**, authenticate the taxpayer's identity and conduct account research to assist the taxpayer. See IRM 21.4.1.4.1, Locating the Taxpayer's Return, for additional information. For authentication procedures, see IRM 21.1.3, Operational Guidelines Overview. If timeframe is **not met**, advise taxpayer to allow the appropriate processing timeframe.

  Caution: It is extremely important to consider the refund statute expiration date (RSED) prior to responding to the taxpayer. Refer to IRM 25.6.1.5, Basic Guide for Processing Cases with Statute of Limitations Issues, for additional information.

- For inquiries regarding Economic Impact Payments, see IRM 21.6.3.4.2.13.2, Economic Impact Payments - Refund Inquiries.

IRM 21.4.1.4(8) Updated procedures to follow if time frame has been met for Amended Return research. Changes made to clarify information.

(8) If preliminary questions determine the call is about a Form 1040-X proceed with the following:

- Ask the taxpayer for the date they filed their amended return.
- Determine if the amended return was submitted more than 16 weeks before today's date.

If the time frame has been met:

- Authenticate the taxpayer's identity.
- Access CC TXMOD to determine if we have received the Amended Return. Conduct the necessary account research and provide assistance according to the applicable IRM procedures. See IRM 21.5.3.3.1, Locating Amended Returns (Form 1040-X), for additional information.

If the time frame has not been met, ask the taxpayer if they've checked on the status of the amended return by using one of the IRS amended tax return automated systems, and then use the following procedures:

Note: The **Where's My Amended Return?** tool provides the status of Form 1040-X for the current year and up to three prior years.

- WMAR keys off the TC 971 AC 120 placed on the account by Submission Processing.
- WMAR does NOT provide the status of Form 843 Claims, Injured Spouse Claims, Carrybacks (applications and claims), Form 1040 series marked as an amended return, or amended returns with a foreign address.
- WMAR cannot provide information on amended returns accepted directly by Compliance/Exam/TAC or other functions in which the input of TC 971 AC 120 by Submission Processing is bypassed.
- **Again, emphasize the best way to get the most current refund information is through the automated systems. They are fast, accurate and available 7 days a week from any computer with internet access, AND the information provided is specific to each taxpayer who uses the tool. Also remind the taxpayer that by using the automated systems, they would not have to wait on hold to speak to an assistor.**

If the taxpayer's response is	Then

No	1. Provide the taxpayer with the appropriate processing time frame and information about our automated Amended Return applications:
	
	  o Where's My Amended Return? (WMAR) on IRS.gov includes a "status tracker bar" that will show you which processing status your amended return is in:
	    a. Amended Return Received – Taxpayer is provided the received date and told to wait 16 weeks for processing
	    b. Adjusted – The adjustment posting date is provided with information to wait 3 weeks for the refund/notice
	    c. Completed – The taxpayer should have already received the refund and notice information, and the inquiry date is greater than 3 weeks from the adjustment date
	  o Form 1040-X toll free number- 866-464-2050 - provide **only** if the taxpayer does not have access to a computer or the internet
	
	2. Advise the taxpayer **the best way to get the most current information about their Amended Return is through the automated systems. They are fast, accurate and available 7 days a week from any computer with internet access, AND the information provided is specific to each taxpayer who uses the tool.**
	
	3. Advise the taxpayer it could take up to 3 weeks from the date the amended return was filed for information to become available. Also remind them that by using the automated systems, they would not have to wait on hold to speak to an assistor.
	
	Note: Transferring a caller directly to the Form 1040-X number is **not** an option. Transfer the caller to the WMAR automated application by using the WMR CSR direct transfer numbers #3158 for English or #3258 for Spanish. Inform the caller before you transfer, select the "Amended Return" prompt to use the automated application.
	
	4. If the taxpayer declines to use the automated tool - DO NOT access their account or complete any research.

If the taxpayer's response is	Then
	5. Ask the taxpayer if they have any additional questions. If not, then thank them for calling and end the call.
Yes, and they received a response saying, "We received your amended tax return on... and it is being processed", or "received on…and adjusted on..."	1. **DO NOT Access their Account or complete any research.** 2. Advise the taxpayer of the appropriate processing time frame and that you are unable to provide any additional information other than the information already provided by the automated system. 3. Advise the taxpayer **the best way to get the most current information about their amended return is through the automated systems. They are fast, accurate and available 7 days a week from any computer with internet access, AND the information provided is specific to each taxpayer who uses the tool. Also remind them that by using the automated systems, they would not have to wait on hold to speak to an assistor.** 4. Ask the taxpayer if they have any additional questions. If not, then thank them for calling and end the call.
Yes, and any of the following apply: • The taxpayer provides a reference number they got on one of the automated systems, or • The taxpayer was informed by the application a change occurred to the amended return or refund amount, or • A notice or letter was received, for which they need additional information, or • The taxpayer was	Authenticate the taxpayer's identity and conduct account research to assist the taxpayer.

If the taxpayer's response is	Then
informed by the application to contact us if the amended return was filed more than 3 weeks ago and we have no record of it	

IRM 21.4.1.4.1(1) Updated information for status K1 on CC FFINQ. Changes made to clarify information.

(1) The following table will assist in selecting the appropriate research command codes. For additional information on these CCs, see IRM 2.3.1, Section Titles and Command Codes for IDRS Terminal Responses. Research should be done for valid and invalid segments. This list is not all inclusive.

Note: Be aware of possible MFT 32 involvement. See IRM 21.4.1.4.1.2, Return Found/Not Processed, for additional information.

Note: Do not use CC **MFREQC** just to locate the return or to research the account. Use the CC **MFREQC** when inputting transactions, opening required control bases, entering required history notes, and so forth on your local IDRS or the Taxpayer Information File (TIF).

Integrated Data Retrieval System (IDRS) Command Codes	CFOL Command Codes
ENMOD: Displays entity information. Displays some letters sent and may show if the account is located in Rejects/Error Resolution System (ERS). **Note:** If a "–Z" Freeze is present, see IRM 21.5.6.4.52, –Z Freeze. **#** ███████████ ████████████████ ████████████████ ████████████ **#** TC 971 action code descriptions can be found in Document 6209, Section 8C, TC 971 Action Codes. **Note:** See Exhibit 2.3.15-18, ENMOD-Entity Posted Transaction Display, or Exhibit 2.4.19-2, Command Code REQ77	**IMFOLE:** Displays various indicators and freeze codes as well as posted transactions in the entity. **Note:** If a "–Z" Freeze is present, see IRM 21.5.6.4.52, –Z Freeze. **#** ███████████ ████████████████ ████████████████ ████████████ **#** TC 971 action code descriptions can be found in Document 6209, Section 8C, TC 971 Action Codes. **Note:** See Exhibit 2.3.51-13, Command Code IMFOL Output Display - Entity, for more information.

Integrated Data Retrieval System (IDRS) Command Codes	CFOL Command Codes
Response, for information on the placement of the MISC field on CC ENMOD and CC FRM77.	
SUMRY: Displays all tax modules available on IDRS.	**IMFOLI:** Index of tax years available to research as well as in retention.
TXMODA: Displays any pending/posted transactions, freeze conditions, open control bases, history items, etc., on specific tax periods. **Note: #** ███ **#** TC 971 action code descriptions can be found in Document 6209, Section 8C, TC 971 Action Codes.	**IMFOLT:** Specific tax period information. The literal DAILY or WEEKLY will appear in the upper right hand corner of the screen to indicate how the tax return was processed. See IRM 21.4.1.4.2, Return/Refund Located, for processing information. **Reminder: PATH Act Section 201** indicators will appear on IMFOL under the new **"FEB15 RFND FRZ"** field. For the list of PATH Act indicators, see IRM 21.4.1.3.1 (2), PATH Act Refunds. **Note: #** ████████████████████████████████████ **#** TC 971 action code descriptions can be found in Document 6209, Section 8C, TC 971 Action Codes. **Note:** See Exhibit 2.3.51-13, Command Code IMFOL Output Display - Entity, for more information. Any TC 29X input with a money amount or with a credit reference number will cause the account to become weekly, whereas a TC 290 .00 will not change the existing status. **Note:** CC IMFOLQ displays resequenced payment transactions that attempt to post as a TC 610 (remittance with return) and there has been no account established with a resequence code of 24. See IRM 21.5.7.3.2.1, Resequencing TC 610 Payments Located Through CC IMFOLQ.
FFINQ: Identifies the status of the refund.	**IMFOBT:** Used to obtain the routing

Integrated Data Retrieval System (IDRS) Command Codes	CFOL Command Codes
Note: The following fact-of-filing refund status codes can be found on row 9 of the CC FFINQ display: • K1 - Indicates return received and the normal processing time frame for the type of return filed (paper is 6 weeks, electronic is 3 weeks) **has not** expired, use the FOF Status Cycle to determine; or an e-Filed return was received, and the normal processing time frame of 3 weeks **has** expired, use the FOF Status Cycle to determine. When the electronic return reaches this point, the taxpayer is advised the return is still being processed and a refund date will be provided when available. • K2 - Paper refund return filed and the 6 week waiting period has expired. When the return reaches this point, the taxpayer is advised the return is still being processed and a refund date will be provided when available. • K4 - FREEZE-INDICATOR> is present on row 9 of CC FFINQ.	transit number and account number on refund inquiries concerning direct deposit issue e-Filed returns.
REINF: Displays refund amount, filing status, scheduled mailing date, etc.	**INOLE:** Entity information cross referenced with Social Security Administration (SSA) data. Use for disclosure research to verify Taxpayer Identification Number (TIN), name as it appears on return, address as it appears on return or modified on IRS records, and Date of Birth (DOB).
ERINV @XX: Use to research accounts in Rejects/ERS. When using the IAT Results Tool, the "REINF" window will display the Universal @XX location. Information regarding the ERS action codes can be found in IRM 3.12.2-1, Action Codes.	**TRDBV:** Verifies receipt of IRS e-File tax returns. Shows accepted and rejected *e-File* returns. **Note:** If no return information is available on CC TRDBV, use the Modernized e-File Return Request Display (RRD) to verify receipt of a MeF return. RRD displays specific tax return and status information for tax returns

Integrated Data Retrieval System (IDRS) Command Codes	CFOL Command Codes
	processed through MeF. See IRM 21.2.2.4.4.9, Modernized e-File Return Request Display (RRD), for further information regarding RRD access.
UPTIN @XX Use to research unpostable transaction codes. When using the IAT Results Tool, the "REINF" window will display the Universal @XX location.	**RTVUE:** Shows line-by-line display of taxpayers figures as well as changes made during processing. Refer to Document 6209, Section 9, Notices and Notice Codes, for a list of math errors.
NAMEI/NAMEB: Research National Name Search Facility.	**NAMES/NAMEE:** Use for research when no information on the valid **TIN**.
SCFTR @XX: Used for real time research of the Service Center Control File and overnight research of records that have been removed to the Historic SCCF file. **Note:** If the ERS time frame has passed and the return has not posted, see IRM 3.12.37-13, Researching SCCF and IRM 2.3.36, Command Code SCFTR, for input and access procedures. In order to access command code SCFTR, you will need the DLN from ERINV to determine if the original return was deleted and reprocessed under a new DLN. When accessing command code SCFTR, the relevant fields show: Field 29, "from code" and Field 30, "to code" If the code under the "from code" is **3 or 4** and the code under the "to code" is **2**, the return has been deleted. If the e-File/paper return was deleted and Field 38 shows a **New Block DLN**, access the new DLN using CC SCFTR. If Field 30 shows a "to code" of **5**, use the Julian Date in Field 33, **Control File Posting Date** to calculate the new six week processing time frame of the return. If Field 30 shows any other "to code", ask the taxpayer to call back in one week.	

Reminder: If taxpayer filed a Form W-7, Application for IRS Individual Taxpayer Identification Number (ITIN), with their return, see IRM 3.21.263.8.3, Inquiries Regarding Status of Application.

IRM 21.4.1.4.1.2.1(1) Updated time frame for Unpostable Code 147 Reason Code 0. Change made for IRM consistency.

(1) If the module shows the original return went unpostable during processing, determine:

Note: Business rules for unpostable (UPC) 147 reason (URC) 1/6/7/8 are obsolete as of January 2017. Instructions will remain in the IRM to address residual inventory.

If	Then
An unpostable condition other than UPC 126 or UPC 147 has **NOT** been corrected, viewable in CC UPTIN or not.	If available, use CC **UPCASZ** to notify the unpostable function of correction needed. See IRM 21.5.5.3.3, Responding to Taxpayer Inquiries on an Open Unpostable, for further guidance. **Note:** The IAT UP Histories tool can be used to leave a history item.
An unpostable condition including UPC 126 or UPC 147 has been corrected **Note:** The closed UPC 147/126 resulted in a return moved to MFT 32	• Advise taxpayer to allow **9 weeks** from the closing date for processing. See IRM 21.5.5.3.4, Responding to Inquiries on a Closed Unpostable. • If 9 weeks have passed and refund has not been issued, see IRM 25.25.6.6.4, Taxpayer Protection Program (TPP) Issue Resolved - Refund Not Received.
The UPC 126 RC 0 is closed with a URC of 0	See IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers, for procedures
The UPC 147 RC 0 is closed with a URC of 0	See IRM 25.23.2.7.3, Identity Theft Identified by Submission Processing, for more information. • Advise taxpayer to allow **9 weeks** from the closing date for processing.
Unpostable condition is an unresolved UPC 126 RC 0 and is not viewable on CC UPTIN and the normal processing time frames have **not** been met.	• Advise the taxpayer that the tax return has been selected for further review and to allow the normal processing time frames in IRM 21.4.1.4, Refund Inquiry Response Procedures. • Advise the taxpayer that they should receive either their refund or correspondence within those time frames.
Unpostable condition is an	If the UPC 126 RC 0 posted to the

If	Then
unresolved UPC 126 RC 0 and is not viewable on CC UPTIN and the normal processing time frames have been met.	account **within 14 days** of the date of the call, advise the caller that the tax return has been selected for further review and to allow 14 days to receive a letter with further instructions. Advise the caller to call IRS at 800-829-1040 if they do not receive a letter within 14 days from the date of the call.
Unpostable condition is an unresolved UPC 126 RC 0 and is not viewable on CC UPTIN and the normal processing time frames have been met.	If the UPC 126 RC 0 posted to the account **more than 14** days prior to the date of the call, see IRM 25.25.6.6.2 (3), Procedures for when the Caller has not Received or Lost the Taxpayer Protection Program (TPP) Letter, follow instructions under "NOTE".
Unpostable condition is an unresolved UPC 126 RC 0 and is viewable on CC UPTIN.	CSRs should see IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers. **Note:** Do not use CC UPCASZ on UPC 126 RC 0.
The UPC 147 RC 0 unpostable remains open and it's been **less** than 8 cycles since the transaction went unpostable.	• Advise the taxpayer to allow 8 weeks for resolution and they should receive either their refund or correspondence within that time frame. • For paper inquiries, follow procedures in paragraph (2) below.
The UPC 147 RC 0 unpostable remains open and it's been more than 8 cycles since the transaction went unpostable.	• When the contact is from the taxpayer or authorized representative, send Form 4442/e-4442, Inquiry Referral, to Submission Processing using the Form 4442 Submission Processing Unpostable Referral Listing. Select category, "**Refund**" then select **"SPIDT"**. Unpostable cases may not show the assigned IDRS numbers initially, however the referrals should still be sent according to the Responsible Campus. • Advise the taxpayer they should receive their refund or correspondence within 12 weeks. • If the taxpayer contacts us after the 12 weeks, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines. • For paper inquiries, follow procedures in paragraph (2) below.

If	Then
The UPC 147 RC 0 is closed, the return has posted to MFT 32 (TC 971 AC 111 present on MFT 30), and TC 971 AC 506 with "WI SP UPC 147" is in the MISC field on CC ENMOD and CC IMFOLE.	• When the contact is from the taxpayer or authorized representative, perform additional authentication per IRM 21.1.3.2.4, Additional Taxpayer Authentication. • If the caller passes additional authentication, send Form 4442/e-4442 to the SP IDT team at the site of the closed unpostable. Follow routing procedures in the bullet below. Select category, "**Refund**" then select **"SPIDT"** • See IRM 3.28.4.8 (2), Review of Deleted Returns - UPC 147 RC 0 Only, for routing based on the DLN of the return. • Include authentication results in AMS. • Advise the taxpayer they should receive their refund or correspondence within 12 weeks. • If the taxpayer contacts us after the 12 weeks, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines. • If the caller cannot authenticate, provide the caller the toll-free appointment number, 844-545-5640, to schedule an appointment at one of the Taxpayer Assistance Centers (TACs), (Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone). After authenticating, TAC assistors should then follow the guidance above. • For paper inquiries, follow procedures in paragraph (2) below.
Unpostable condition is UPC 147 RC 0 and URC D (deleted) condition shows on CC TRDBV as "GUF VOIDED/DELETED"	Submission Processing Identity Theft (SPIDT) has deleted the return: • When the contact is from the taxpayer or authorized representative, perform additional authentication per IRM 21.1.3.2.4, Additional Taxpayer Authentication. If the caller passes, follow the guidance in IRM 3.28.4.8 (2), Review of Deleted Returns - UPC 147 RC 0 Only. • Advise the taxpayer to allow the normal

If	Then
	processing time frames shown in IRM 21.4.1.4, Refund Inquiry Response Procedures. **Note:** Taxpayers inquiring about an account with an indication of "SPIDT STILL BAD" on CC TXMOD or AMS should be advised to submit their correct, signed paper return with all supporting documentation to the fax number/address shown in IRM 3.28.4.8 (2), Review of Deleted Returns - UPC 147 RC 0 Only. Normal processing time frames apply to the newly submitted return. • If the caller cannot authenticate, provide the caller the toll-free appointment number, 844-545-5640, to schedule an appointment at one of the Taxpayer Assistance Centers (TACs), (Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone). After authenticating, TAC assistors should then follow the guidance above. • For paper inquiries, if AMS does not show the taxpayer has authenticated, send Letter 109C advising the taxpayer to call IRS at 800-829-1040 during the hours of 7:00 a.m. to 7:00 p.m. (local time), Monday - Friday. Advise the taxpayer that the return has been selected for further review and that we'll need to speak with them to validate the information that was submitted. Close your case. If AMS shows the taxpayer has been authenticated, forward the tax return using the instructions in IRM 3.28.4.8 (2), Review of Deleted Returns - UPC 147 RC 0 Only.
Unpostable condition is UPC 147 RC 4 with Special Processing Code (SPC) 9. SPC 9 is displayed on CC TRDBV. Select "GUF VOIDED-	This is an indication of a return attempting to post on a deceased taxpayer account. Cases should be worked the same as accounts with TC 971 AC 524. See IRM 21.6.6.2.20.3, CP

If	Then
DELETED" and then "CODES."	01H Notice or Letter 12C Decedent Account Responses, for guidance.
The UPC 147 RC 6 or 7 is closed and the return was posted to MFT 32 (TC 971 AC 111 present on MFT 30) or was deleted (CC TRDBV shows "GUF VOIDED/DELETED")	• When the contact is from the taxpayer or authorized representative, perform additional authentication per IRM 21.1.3.2.4, Additional Taxpayer Authentication. • If the caller passes, prepare Form 4442/e- 4442 to RIVO using category "RIVO – Complex Issue Not ID Theft." • Include authentication results in AMS. • Advise the taxpayer they should receive their refund or correspondence within 12 weeks. • If the taxpayer contacts us after the 12 weeks, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines. • If the caller cannot authenticate, provide the caller the toll-free appointment number, 844-545-5640, to schedule an appointment at one of the Taxpayer Assistance Centers (TACs), (Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone). After authenticating, TAC assistors should then follow the guidance above • For paper inquiries, follow procedures in paragraph (2) below.
Unpostable condition is UPC 147 RC 8 **and** CC ENMOD shows an unreversed TC 971 AC 506 with a MISC field of CI OTHER, CI RC OMM or WI IVO OMM.	• When the contact is from the taxpayer or authorized representative, perform additional authentication per IRM 21.1.3.2.4, Additional Taxpayer Authentication. • If the caller passes, prepare Form 4442/e- 4442 to RIVO using category "RIVO – UP147 RC 8 MEFile Returns Only" • Advise the taxpayer they should receive their refund or correspondence within 12 weeks. • If the taxpayer contacts us after the 12 weeks, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service

If	Then
	(TAS) Guidelines.

Note: CC TRDBV will have the necessary information to identify which unpostable and reason code was used on the original return if the unpostable is no longer showing on IDRS.

Note: See IRM 21.5.5, Unpostables, and IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution, for complete instructions.

IRM 21.4.1.4.1.2.6 Updated procedures to send Form 4442 if taxpayers ERS status code is not resolved. Update made for IRM clarification.

(1) Review the CC ERINV screen for the status codes. The following information provides some of the most common ERS status codes and their time frames. Advise the taxpayer of the correct time frames via telephone or "C" letter.

(2) ERS will contact taxpayers via Letter 12C, Individual Return Incomplete for Processing: Forms 1040, 1040-SR, 1040A, or 1040EZ; or Letter 4087C, International Return Incomplete for Processing: Form 1040-NR, 1040-NR-EZ, 1040, 1040-SR, 1040A, 1040EZ, for international taxpayers. The selective paragraphs and certain fill-ins used in these letters will identify the cause of the condition. Use CC ENMOD to research the selective paragraphs and/or certain fill-ins and advise the taxpayer of the requested information, except for selective paragraph "h" which is used for a narrative fill-in. If you receive the taxpayer's response and the case remains open in ERS, follow (11) below.

Note: If a Letter 12C, or Letter 4087C was sent and you can determine the cause for the condition, regardless if the taxpayer has received the letter, advise the taxpayer to provide the information using the ERS/Rejects address/fax number chart in (12) below.

Caution: If the Letter 12C is regarding unreported estimated tax payments or credit elect, do not provide the payment amounts, dates, or a transcript of the account. See IRM 21.6.3.4.2.3, Estimated Tax (ES), for more information.

(3) If the taxpayer states the return identified in the Letter 12C is not their tax return, ask them to write "Not My Return" on the letter and return it. Inform them they should file their tax return, if they have a filing requirement. See IRM 25.23.12.2, Identity Theft Telephone General Guidance, to determine whether the taxpayer should submit identity theft documentation along with their tax return.

(4) Prior Campus closures have caused delays in ERS/Rejects, if the taxpayer is calling to check on the status of their refund **do not** send Form 4442/e-4442, Inquiry Referral, unless otherwise stated below. Apologize for the delay and advise the

taxpayer that even though the processing centers have reopened, we are still working to resolve delays caused by the previous pandemic closures. Do not advise the taxpayer to resubmit the requested information. Advise the taxpayer the resolution of these issues could take more than 120 days depending on how quickly and accurately they respond, and how quickly we can complete the processing of their return. Provide the taxpayer with the irs.gov web address "www.irs.gov/covidstatus" to check the current operational status due to Covid-19. Advise the taxpayer that the best way to get the most current information about their refund is through the automated systems, Where's My Refund (WMR) on IRS.gov; IRS2GO (English and Spanish) for smart phones; or the Refund Hotline. Leave an AMS history detailing the call including the current ERS Status Code and the timeframe given for call back. If the taxpayer calls back for the same ERS status code after the timeframe given on the previous call, prepare Form 4442 and fax to ERS/Rejects. See fax/EEFax numbers in (12) below.

Note: DO NOT offer the toll free refund hotline, 800-829-1954, as an option unless the taxpayer states they do not have a computer or internet access.

(5) ERS Status Code **100**: unworked error record that is usually a simple problem. Advise the taxpayer to allow normal return processing time and that the best way to get the most current information about their refund is through the automated systems, Where's My Refund (WMR) on IRS.gov; IRS2GO (English and Spanish) for smart phones; or the Refund Hotline. Where's My Refund can inform the taxpayer of the projected date of the refund. Also advise the taxpayer not to call before the normal return processing time frame have passed, as no additional information will be available. If the problem is not resolved, they will receive a letter to explain any additional requirements. If the time frame has expired prepare Form 4442 and fax to ERS/Rejects. See fax/EEFax numbers in (12) below.

(6) ERS Status Code **221/222/223/224**: correspondence has been sent to the taxpayer. The case is in unworkable suspense and waiting for the taxpayer's response. The case will remain in suspense, pending the taxpayer's response for up to 85 workdays.

Note: Status 222 is international correspondence and has a suspense period of 90 days. For inquiries regarding Letter 4087C streamline processing, see IRM 21.8.1.28, Streamlined Filing Compliance Procedures.

If	Then
The taxpayer received the correspondence	1. Ask if the taxpayer has responded to the correspondence, if not, advise the taxpayer to provide the requested information. 2. If they have, advise to allow up to 60 days from the date they sent their reply for it to be worked. Include a history item on AMS with this information. 3. Advise the taxpayer we are experiencing delays. See IRM 21.4.1.4.1.2.6 (4) for more information.

If	Then
	4. If the taxpayer calls back, refer to IRM 21.4.1.4.1.2.6 (4).
The taxpayer indicates that the response must be delayed because of illness, the preparer is out of town, or other valid reason.	1. Advise the taxpayer to immediately fax a statement requesting an extension to the fax number on the letter, and include a copy of the letter. 2. If unable to fax, they should immediately write to the address on the letter requesting an extension, and include a copy of the letter. 3. Advise the taxpayer to fax or mail the delayed information within 30 days of the current date. 4. Include a history item on AMS with this information.
The taxpayer did not receive or misplaced the correspondence, and you **can** determine the cause for the condition	1. Advise the taxpayer to provide the information using the ERS/Rejects address/fax number chart in (12) below. 2. Advise the taxpayer we are experiencing delays. See IRM 21.4.1.4.1.2.6 (4) for more information. 3. If the taxpayer calls back, refer to IRM 21.4.1.4.1.2.6 (4). 4. If the taxpayer would prefer to receive the letter in order to submit a response, advise that we are not reissuing letters at this time and apologize for the inconvenience.
The taxpayer did not receive or misplaced the correspondence and you **cannot** determine the cause for the condition	1. If CC ERINV shows the remaining days in suspense is greater than 30 days and no letter was sent, DO NOT prepare a Form 4442/e-4442. Inform the taxpayer they will receive a letter within the next 6 weeks (from date of the call), if additional information is needed. 2. If CC ERINV shows the remaining days in suspense is 30 days or less, or it has been more than 4 weeks since the letter preparation, prepare Form 4442 and fax to ERS/Rejects. See fax/EEFax numbers in (12) below. Advise taxpayer to expect a letter within 10 weeks. 3. If the taxpayer calls back, refer to IRM 21.4.1.4.1.2.6 (4).

If	Then
If the taxpayer's address has changed and you **can** determine the cause for the condition	1. Determine if the taxpayer meets oral statement authority for an address change. For complete guidelines regarding oral statement address changes, see IRM 3.13.5.29, Oral Statements/Telephone Contact Address Change Requirements. 2. If the taxpayer meets oral statement, update the address. 3. If the taxpayer does not meet oral statement, advise the taxpayer to complete Form 8822, Change of Address. If they request that you send the form, offer the alternate methods for getting the form located in IRM 21.3.6.4.1, Ordering Forms and Publications 4. Advise the taxpayer to provide the information using the ERS/Rejects address/fax number chart in (12) below. 5. Advise the taxpayer we are experiencing delays. See IRM 21.4.1.4.1.2.6 (4) for more information. 6. If the taxpayer calls back, refer to IRM 21.4.1.4.1.2.6 (4).
If the taxpayer's address has changed and you **cannot** determine the cause for the condition	1. Determine if the taxpayer meets oral statement authority for an address change. For complete guidelines regarding oral statement address changes, see IRM 3.13.5.29, Oral Statements/Telephone Contact Address Change Requirements. 2. If the taxpayer meets oral statement, update the address. 3. If the taxpayer does not meet oral statement, advise the taxpayer to complete Form 8822. If they request that you send the form, offer the alternate methods for getting the form per IRM 21.3.6.4.1, Ordering Forms and Publications 4. Prepare Form 4442/e-4442 with the new address notated and fax to ERS/Rejects. See fax/EEFax numbers in (12) below. Advise taxpayer to expect a letter within 10 weeks. 5. If the taxpayer calls back, refer to IRM 21.4.1.4.1.2.6 (4).

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

If	Then
The taxpayer has responded to the correspondence	1. Confirm the taxpayer responded to the requested information by verifying paragraphs used in the letter. 2. Advise the taxpayer we are experiencing delays. See IRM 21.4.1.4.1.2.6 (4) for more information. 3. If the taxpayer calls back, refer to IRM 21.4.1.4.1.2.6 (4).
If the taxpayer has not responded or received the correspondence and you **can** determine the cause for the condition	1. Advise the taxpayer to provide the information using the ERS/Rejects address/fax chart in (12) below. 2. Advise the taxpayer we are experiencing delays. See IRM 21.4.1.4.1.2.6 (4) for more information. 3. If the taxpayer calls back, refer to IRM 21.4.1.4.1.2.6 (4).
If the taxpayer has not responded or received the correspondence and you **cannot** determine the cause for the condition	1. Prepare Form 4442/e-4442 and fax to the appropriate ERS/Reject Unit. See fax/EEFax numbers in (12) below. 2. Provide the 10 week processing time frame to receive a notice or their refund. 3. If the taxpayer calls back, refer to IRM 21.4.1.4.1.2.6 (4).

(8) If ERS status is **421/422/423/424**: the taxpayer's reply has been received. Advise the taxpayer we have received their response and are experiencing delays. See IRM 21.4.1.4.1.2.6 (4) for more information.

(9) If ERS status is not specifically noted above and you cannot determine the cause for the condition (except Status 100), advise the taxpayer to allow 10 weeks from the original received date of the e-Filed or paper return for their refund or additional correspondence. If the 10 weeks have passed, advise the taxpayer we are experiencing delays, see IRM 21.4.1.4.1.2.6 (4) for more information.

Note: See IRM 21.4.1.4.1.2, Return Found/Not Processed for more information if account shows TC 971 AC 052, or TC 971 AC 152 or FREEZE-INDICATOR> of 1 or 2 on FFINQ, which indicates RIVO is reviewing the return.

(10) For additional ERS code information, see Exhibit 21.4.1-1, Error Resolution System (ERS) Status Codes.

Reminder: If the ERS time frame has passed and the return has not posted, see IRM 3.12.37-13, Researching SCCF. Access command code SCFTR to determine if the original return was deleted and reprocessed under a new DLN.

(11) If you receive the taxpayer's response and the case remains open in ERS, send all documents to the appropriate ERS location via fax/EEFax. Document AMS history or update CIS with a case note documenting actions taken and the information forwarded to ERS. See (12) below for more information on how to determine the appropriate ERS location and fax/EEFax number.

(12) Use the following chart when advising the taxpayer to send/re-send the requested information to ERS/Rejects. Use the numbers below for any ERS/Rejects status requiring a fax/EEFax. Use CC ERINV to determine the correct FLC to match up with the fax number. If the FLC is not listed below, refer to Document 6209, to determine the appropriate ERS/Reject Unit.

Note: Advise the taxpayer to include a copy of the letter. If the letter was not received or lost, advise the taxpayer to provide a letter of explanation and include their TIN.

ERS/Rejects File Location Codes Addresses and Fax Numbers			
Common FLC	**Location(s)**	**Address**	**Fax Number**
18, 20, 21, 53, 71, 76 **Paper Returns**	Austin	Internal Revenue Service 3651 South Interregional Highway 35 Stop 6126 Austin, TX 78741 Attn: SP Rejects Team	855-204-5020
75, 76 **MeF Returns**	Austin	Internal Revenue Service 3651 South Interregional Highway 35 Stop 6126 Austin, TX 78741 Attn: SP Rejects Team	844-254-2834
10, 89, 99 **Paper Returns**	Fresno	Internal Revenue Service 333 West Pershing	855-892-7588

ERS/Rejects File Location Codes Addresses and Fax Numbers			
Common FLC	Location(s)	Address	Fax Number
		Road Stop 6120 N-1 Kansas City, MO 64108-4302 Attn: SP Rejects Team	
80, 90 **MeF Returns**	Fresno	Internal Revenue Service 1973 N Rulon White Boulevard Stop 6121 Ogden, UT 84404 (For certified mail, use 84201) Attn: SP Rejects Team	844-254-2836
07, 09, 36, 43 **Paper Returns**	Andover / Atlanta / Kansas City	Internal Revenue Service 333 West Pershing Road Stop 6120 N-1 Kansas City, MO 64108-4302 Attn: SP Rejects Team	855-892-7588
14, 16, 70,79 **MeF Returns**	Andover / Atlanta / Kansas City	Internal Revenue Service 333 West Pershing Road Stop 6120 N-1 Kansas City, MO 64108-4302 Attn: SP Rejects Team	844-254-2835
11, 17, 29, 49 **Paper Returns**	Brookhaven / Cincinnati / Memphis / Ogden / Philadelphia	Internal Revenue Service 1973 N Rulon White Boulevard Stop 6121 Ogden, UT 84404 (For certified mail, use 84201) Attn: SP Rejects Team	855-309-9361
30, 32 **MeF Returns**	Brookhaven / Cincinnati / Memphis / Ogden / Philadelphia	Internal Revenue Service 1973 N Rulon White Boulevard Stop 6121 Ogden, UT 84404	844-254-2836

ERS/Rejects File Location Codes Addresses and Fax Numbers			
Common FLC	Location(s)	Address	Fax Number
		(For certified mail, use 84201) Attn: SP Rejects Team	

(13) If the case remains open in ERS and no apparent actions have been taken to resolve the taxpayer's inquiry, or the taxpayer is experiencing a financial hardship, refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, before referring to TAS. See IRM 21.4.1.3.1, PATH Act Refunds, for returns meeting PATH Act criteria.

(14) If the case is closed in ERS, the case cannot be referred. Conduct account research, and see IRM 21.4.1.4.1.2 (3), Return Found/Not Processed, CC FFINQ status code 5 for guidance.

IRM 21.4.1.4.6 Updated to expand information regarding the External Leads Program. Update made for IRM clarification.

(1) When a financial institution receives a Treasury check, refund anticipation loan or check, direct deposit, or pre-paid debit card from the Internal Revenue Service which they believe to be a questionable tax refund, the institution will issue a lead to the External Bank Leads Program. When External leads receives the lead, they will determine if the funds should be returned to the IRS. If the funds are requested and returned, the account will be reviewed to determine if the refund should be re-issued. When the funds are returned to the IRS, this process can take several weeks. Although the lead process is in progress, you may not see a control base or credit on the account. When the External leads employee does not request the funds be returned to the IRS, the bank will release the funds to the taxpayer and no lead will be opened. At no time during this process is the creditability of the financial institution called into question, the IRS is simply ensuring the correct refund is issued based on the tax return filed with the IRS.

Note: An institution is defined as a bank, financial institution, brokerage firm, government and law enforcement agency, state agency, tax return preparation entity or various other sources.

Reminder: The financial institution can return funds for several reasons which include but are not limited to multiple refunds being issued to the same bank account, multiple refunds for the same name being issued to multiple accounts over the course of an extended length of time, the refund amount of several refunds being deposited are the exact same amount, etc.

(2) For external lead cases, if the caller states they have been told by their bank that their refund was returned to the IRS, follow the procedures in IRM 25.25.8.7,

Responding to Taxpayer Inquiries. Review the account markers to determine refund status.

Note: The caller may use terms such as, "the bank returned the refund as a bank lead (External lead)" **OR** "I have a lead number (XXXXXX XX)" **OR** "the bank received an indemnification letter from IRS or the funds were requested/returned".

Caution: Due to timing, the account may not reflect the external lead process is in progress. **Do NOT** refer the taxpayer back to the financial institution unless the External Lead IRM instructs you to do so.

(3) Taxpayers may also call in regarding questionable refunds. If the taxpayer calls to report a questionable refund, and they have not filed a return, they may be a victim of fraudulent activity, such as a data breach, a possible scheme, or some other fraudulent activity.

(4) Ask the taxpayer for details and follow guidance based on the information provided. Different procedures apply, depending on the circumstances described by the taxpayer. Leave detailed notes in AMS. Refer to the following IRM's for guidance (list is not all inclusive).

- IRM 21.1.3.23, Scams (Phishing) and Fraudulent Schemes
- IRM 25.23, Identity Protection and Victim Assistance
- IRM 25.25.6.1.7.1, Taxpayer Protection Program (TPP) Recovery Project, procedures for taxpayers impacted by a preparer data breach scheme are included in this section.
- IRM 25.23.1.7, Taxpayers Who Are Victims of a Data Breach

(5) If a representative from a financial institution calls regarding a suspicious refund, refer them to Pub 5033, IRS EXTERNAL LEADS PROGRAM: FACT SHEET ON SUBMITTING LEADS, for information about submitting an external lead to the IRS. If, after reviewing the publication, the representative still has questions, refer them to the contact information in the publication.

Reminder: Do not disclose specific account information unless the representative is an authorized third-party. For authentication procedures, see IRM 21.1.3.2.3, Required Taxpayer Authentication.
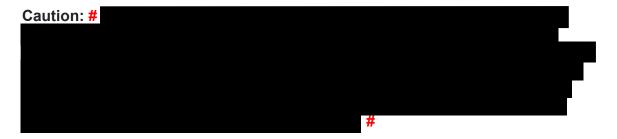
IRM 21.4.1.5.7(2) Update to include definition of the Refund Product Elect Indicator field. Update made for IRM clarification.

(2) Effective FY 2018, the RAL/RAC codes were expanded to include other Refund Advance Product codes. The RAL/RAC listing, now titled Refund Product Code indicators, can still be found on CC TRDBV under the attribute of **Refund Anticipation Loan Code**. Treat Refund Product Codes 1-4 as a Refund Advance Product (RAL/RAC) and refer taxpayers to their tax return preparer or the financial

institution. If there is **no** RAL/RAC code 1-4 present on CC TRDBV, the refund **should not** be considered a Refund Anticipation Loan.

Refund Product Codes (RAL/RAC)	DEFINITION
0	NO FINANCIAL PRODUCT
1	PRE-REFUND ADVANCE PRODUCT - TAXPAYER CHARGED AN ADVANCE FEE - Refund Anticipation Loan (RAL)
2	POST-REFUND FINANCIAL PRODUCT (REFUND TRANSFER) - Refund Anticipation Check (RAC)
3	PRE-REFUND ADVANCE PRODUCT - TAXPAYER NOT CHARGED AN ADVANCE FEE
4	OTHER/NEW PRODUCT - Not meeting any of the above criteria
5	TEXT FIELD TO EXPLAIN OTHER/NEW PRODUCT #4

Note: Refund Product Elect Indicator: Identifies whether the taxpayer elected a Refund Product or not. Refund Product refers to a Refund Transfer or an Early Access Product that is obtained through the tax return provider at the time of tax preparation or filing.

Caution: # ██████████████████ **#**

IRM 21.4.1.5.7(3) Update to clarify when TC 971 AC 850 should be input for both original and amended return refunds. Update made for IRM clarification.

(3) If a taxpayer files their original or amended tax return and requests a direct deposit of their refund, and later requests to stop the direct deposit, the direct deposit may be stopped by inputting a TC 971 AC 850. Unless a freeze condition is holding the refund, this action must be done **prior to** the posting of the refund (TC 846) from either the original return (TC 150) or amended return adjustment on CC IMFOLT. Input of a TC 971 AC 850 will result in the issuance of a paper refund check to the address shown on the taxpayer's tax return. If the refund has posted, the direct deposit cannot be prevented by input of TC 971 AC 850, UNLESS the refund is frozen (e.g., -R, P- freeze, etc.). In the case of a freeze condition, the TC 971 AC 850 must post before, or in the same cycle as the refund. See IRM 21.4.1.5.7.1, Direct Deposit of Refunds, for further guidance.

Caution: Prior to taking any action to change how the refund is issued, research CC TRDBV for Refund Anticipation Loan (RAL/RAC) code and follow guidance in If/Then chart below.

If	And	Then
e-Filed return	CC TRDBV or MeF Return Request Display (RRD) shows a RAL/RAC code of **1 - 4**	Taxpayer must be referred to the financial institution or tax return preparer. Follow the instructions in IRM 21.4.1.5.7.1 (7), Direct Deposit of Refunds.
e-Filed return	CC TRDBV or MeF Return Request Display (RRD) does **NOT** show a RAL/RAC code of **1 - 4**	• Input TC 971 AC 850 if the refund (TC 846) has not posted on CC IMFOLT. • Advise the taxpayer you are requesting the issuance of a paper check, however, due to timing issues, the request may be too late and a direct deposit may still be issued. • Advise the taxpayer they should also contact the financial institution. **Note:** Since the TC 971 AC 850 takes two cycles to post, consideration must be given to posting cycles when inputting TC 971 AC 850 on Masterfile accounts.
e-Filed return	CC IMFOLT shows the refund (TC 846) already posted	• Advise the taxpayer the refund cannot be issued as a paper check. • Provide the taxpayer with refund information and advise them to contact us again if it is not received after 5 calendar days. • If 5 calendar days have passed and the taxpayer has not received their direct deposit, see IRM 21.4.1.5.7.1, Direct Deposit of Refunds.
Paper return	• CC IMFOLT does not show a refund (TC 846) posted	• Input TC 971 AC 850 • Advise the taxpayer you are taking the necessary steps to have their refund issued as a paper check, however, due to timing issues, the request may be too late and a direct deposit may still be issued.

Note: If during the conversation it is determined the taxpayer did not request direct deposit, refer to IRM 21.4.1.5.9.5, Taxpayer Expecting a Paper Check But Refund Issued as Direct Deposit.

IRM 21.4.1.5.7.1(2) Updated procedures to advise of taxpayers bank account information when they differ from the return. Update made for IRM clarification.

(2) Research CC IMFOBT (CC RTVUE and CC TRDBV can also be used) for the exact RTN and account numbers to verify they match the taxpayer's information.

Reminder: Direct deposit refunds are held one week if this is a first time filer, or the first time the current last name is being used, or the taxpayer has not filed a return in the past 10 years.

Note: If either routing or account numbers provided by the taxpayer differ from those on the return, provide the account information shown for the taxpayer's refund deposit. Use the link in Exhibit 21.4.1-2, Most Common Banks That Offer Refund Transfer Products (RAL/RAC), to find the financial institution (FI) contact information. Provide the FI contact information and advise the taxpayer to immediately contact the FI. IRS employees cannot change the routing or account numbers. If the direct deposit is rejected by the financial institution, a paper check will normally be issued within 4 weeks from the RFND-PAY-DATE located below the TC 846 date of the direct deposit refund. Add 1 week to this for mail delivery, and the taxpayer should have the check within 5 weeks.

Example: The TC 846 date for a direct deposit is 03/21/2019. The actual direct deposit date, as indicated by the RFND-PAY-DATE field below the TC 846, is 03/07/2019. If the direct deposit is rejected, the refund check should be delivered by 04/11/2019.