

IRM PROCEDURAL UPDATE

DATE: 12/07/2016

NUMBER: wi-21-1216-1726

SUBJECT: Command Code SCFTR Research Procedures - Return Not Found & Return Found/Not Processed Procedures; Editorial Updates

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

CHANGE(s):

IRM 21.4.1.3.1 - Added command code SCFTR research information for deleted and renumbered returns.

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 21.4.1.3.1.2, *Return Found/Not Processed*, for additional information.

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

<p>on the placement of the MISC field on CC ENMOD and CC FRM77.</p>	
<p>SUMRY: Displays all tax modules available on IDRS.</p>	<p>IMFOLI: Index of tax years available to research as well as in retention.</p>
<p>TXMODA: Displays any pending/posted transactions, freeze conditions, open control bases, history items, etc., on specific tax periods.</p> <p>NOTE: # [REDACTED]</p> <p>[REDACTED]</p> <p># TC 971 action code descriptions can be found in Document 6209, Section 8, TC 971 Action Codes.</p>	<p>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 21.4.1.3.2, <i>Return/Refund Located</i>, for processing information.</p> <p>NOTE: # [REDACTED]</p> <p>[REDACTED]</p> <p># TC 971 action code descriptions can be found in Document 6209, Section 8, TC 971 Action Codes.</p> <p>NOTE: See Exhibit 2.3.51-13, <i>Command Code IMFOL Output Display - Entity</i>, 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.</p>
<p>FFINQ: Identifies whether the return has been received.</p> <p>NOTE: The following fact-of-filing refund status codes can be found on line 6 of the CC FFINQ display:</p> <ul style="list-style-type: none"> ○ K1 - Indicates return received and the normal processing time frame for the type of return filed (paper is 6 weeks, electronic (ELF) is 3 weeks) has not 	<p>IMFOBT: Used to obtain the routing transit number and account number on refund inquiries concerning direct deposit issues.</p>

<p>passed; or an ELF return was received and the normal processing time frame of 3 weeks has expired. (The taxpayer is provided with a call back number after the 3 weeks have passed for the ELF return.)</p> <p>NOTE: For information regarding "fact-of-filing reference codes" see IRM 21.4.1.5, <i>Internet Refund Fact of Filing</i></p> <ul style="list-style-type: none"> ○ 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. <p>NOTE: For information regarding "fact-of-filing reference codes" see IRM 21.4.1.5, <i>Internet Refund Fact of Filing</i></p> <ul style="list-style-type: none"> ○ K4 - FREEZE-INDICATOR> is present on line 7 of CC FFINQ. ○ K5 - Refund return filed and in ERS. For more information on ERS/Rejects see IRM 21.4.1.3.1.2.2, <i>Returns Located on Rejects or Error Resolution System (ERS)</i>. 	
<p>REINF: Displays refund amount, filing status, scheduled mailing date, etc.</p>	<p>INOLE: Entity information cross referenced with Social Security Administration (SSA) data. Use for disclosure research to verify Taxpayer Identification Number</p>

	(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.	<p>TRDBV: Verifies receipt of IRS e-file tax returns. Shows accepted and rejected <i>e-file</i> returns.</p> <p>NOTE: If no return information is available on CC TRDBV, use the Modernized e-File (MeF) Return Request Display (RRD) to verify receipt of a MeF return. RRD displays specific tax return and status information for tax returns processed through MeF. See IRM 21.2.2.4.4.9, <i>Modernized e-File (MeF) Return Request Display (RRD)</i>, for further information regarding RRD access.</p>
UPTIN @XX Use to research unpostable transaction codes.	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 .
<p>SCFTR: 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.</p> <p>NOTE: If the ERS time frame has passed and the return has not posted, see IRM 3.12.37-13, <i>SCFTR</i>. Access the command code SCFTR to determine if the original return was deleted and reprocessed under a new DLN. When accessing command code SCFTR, the relevant fields show: 27, “from, “and 28, “to.” If the code for “from” is 3 or 4 and the code for “to” is 2 the return was deleted. If the e-file/paper return was deleted and field 37 shows a <i>New Block DLN</i>, use the field 32, <i>Control File Posting Date</i> to calculate the new six week processing timeframe for the return.</p>	

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).

REMINDER: If taxpayer filed a Form W-7, *Application for IRS Individual Taxpayer Identification Number (ITIN)*, with their return, see IRM 3.21.263.7.2, *Inquiries Regarding Status of Application*.

2. You must first establish the Fact of Filing (FOF). Opening a control base will bring up a master file account in any campus or generate a TC 904 in 11 to 18 calendar days, depending upon the day of the week you input your request.
 - a. If a TC 904 is present or IDRS indicates no tax module, send a Letter 109C, *Return Requesting Refund Can't be Located or Not Filed; Send Copy*, to the taxpayer asking the taxpayer to file again.
 - b. Check CC "REINF" to see if the return posted after the TC 904.
3. A TC 904 with the Document Code (DC) "99" will appear on IDRS if the master file does not contain the module requested but the TIN and Name Control (NC) match.
4. A TC 904 with DC "79" will appear if the master file contains no such TIN or NC match.
5. The exceptions to sending the Letter 109C, *Return Requesting Refund Can't be Located or Not Filed; Send Copy*, are:
 - a. When an inquiry shows a foreign address, research to determine where account is located. If account is located at another center send Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*, to the taxpayer and forward the case to the appropriate campus.
 - b. If the inquiry is about an amended return, which has not posted, contact the taxpayer for information as to where and when the return was filed.
 - c. If the taxpayer indicates that correspondence has been received about the return, request a copy of the letter.
 - d. If the taxpayer indicates the return was filed in another center and this is verified through research.
 - e. CC TXMOD shows a TC 904 indicating return filed and moved to retention register. Use CC "IMFOLV" to obtain retention register information. If research shows that the account needs further processing, reinstate the retention register account. See IRM 21.5.2, *Adjustment Guidelines*. If the TC 904 indicates the taxpayer filed in another Customer Service Field Operations, request the information and continue to work the case.
6. Returns filed electronically are identified by a unique Filing Location Code (FLC) shown as the first two digits in the Document Locator Number (DLN). Refer to Document 6209, for a list of FLCs.

IRM 21.4.1.3.1.1 - Added command code SCFTR research information and deleted complete paren (2).

1. Review the following table to determine the required action. See IRM 21.4.1.3 (2), *Refund Inquiry Response Procedure*, for normal processing time frames.

If maximum normal processing time is:	Then
Not met.	<p>Advise the taxpayer of the normal processing time, and to visit Where's My Refund at irs.gov, or from the IRS2Go (English and Spanish) phone application from a smart phone, for current refund information if the refund is not received within the time frame provided. Where's My Refund can inform the Individual taxpayer if the IRS received the original return, and the projected date of the refund. Automated systems are not available for business taxpayers. DO NOT offer the toll free refund hot line, 1-800-829-1954, as an option unless the taxpayer states they do not have a computer, or do not have internet access. Remember, Where's My refund cannot provide any information on Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>.</p>
Met but no record of a paper return or a Form 1040X	<ul style="list-style-type: none"> ○ For original returns, see IRM 3.12.37-13, <i>SCFTR</i>, access the command code to determine if the return was deleted and renumbered. If the e-file/paper return was deleted and field 37 shows a <i>New Block DLN</i> use the <i>Control File Posting Date</i> in field 32 to calculate the new six week processing timeframe for the return. ○ If no information is found on cc SCFTR, advise the taxpayer to refile, attach all appropriate forms such as schedules, forms, and copies of Form W-2. ○ Advise taxpayer to sign the return (both taxpayers must sign if joint return). ○ Advise taxpayer to immediately file this new return. <p>NOTE: DO NOT advise taxpayer to write duplicate or copy on the top of</p>

	the return.
Met but no record that the paper return or the Form 1040X was processed but the tax module indicates one was received. For example, TC 971 AC 010.	<ul style="list-style-type: none"> ○ For original returns, see IRM 3.12.37-13, <i>SCFTR</i>, access the command code to determine if the return was deleted and renumbered. If the e-file/paper return was deleted and field 37 shows a <i>New Block DLN</i> use the <i>Control File Posting Date</i> in field 32 to calculate the new six week processing timeframe for the return. ○ If no information found on cc <i>SCFTR</i>, advise taxpayer to refile, attach all appropriate forms such as schedules, forms, and copies of Form W-2. ○ Advise taxpayer to sign the return (both taxpayers must sign if joint return). ○ Advise taxpayer to immediately file this new return. <p>NOTE: DO NOT advise taxpayer to write duplicate or copy on the top of the return.</p>
Met but no record of e-file return	<ul style="list-style-type: none"> ○ For original returns, see IRM 3.12.37-13, <i>SCFTR</i>, access the command code to determine if the return was deleted and renumbered. If the e-file/paper return was deleted and field 37 shows a <i>New Block DLN</i> use the <i>Control File Posting Date</i> in field 32 to calculate the new six week processing timeframe for the return. ○ If no information found on cc <i>SCFTR</i>, see IRM 21.2.1.22, <i>Modernized e-File (MeF/TRDB)</i>, and IRM 3.42.5.16.5, <i>Forms for 1040 Modernized e-File (MeF)</i>, for limitations on e-filed current and prior year returns.

IRM 21.4.1.3.1.2 - Corrected links, updated referral categories for IVO 147/6 and added If/Then UP 147 0/1 procedures.

1. The return was received, but not processed:

If "Command Code (CC)"	Shows	Then
TXMOD	UXXX (unpostable return) in same line as TC 150 in pending transaction section. See (2) below and IRM 21.5.5, <i>Unpostables</i> .	Research CC UPTIN
TXMOD/IMFOL	TC 914, 916 or 918 or # [REDACTED] #	# [REDACTED] #
TXMOD/ENMOD	Shows TC 971 AC 052, or TC 971 AC 152 or FREEZE-INDICATOR> of 1 or 2 on FFINQ, which indicates IVO is reviewing the return.	<p>Advise the caller that the return is still in processing and to allow the normal processing time frames in IRM 21.4.1.3, <i>Refund Inquiry Response Procedures</i>.</p> <p>NOTE: If the processing time frames are up or the return is UP 126 or UP 147 or showing as stopped in ERS (return is showing on CC ERINV), then follow the instructions in the appropriate box below.</p>

TXMOD/ENMOD	TC 971 AC 111 (CC TXMOD) and TC 971 AC 501/506 (CC ENMOD) with "AM" or "AMADJ" in the miscellaneous field	See IRM 25.23.3.2.2.1, <i>Telephone Inquiries Regarding Tax-Related IDTVA Cases</i> , for guidance.
TXMOD/TRDBV	TC 971 AC 111 (CC TXMOD), TRDBV shows UPC 126 RC 0 and TP states they filed the return on MFT 32	Provide the caller with the TPP toll-free number 1-800-830-5084, during the hours of 7:00 a.m. to 7:00 p.m. (local time). See IRM 25.25.6.6, <i>Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers</i> .
TXMOD/TRDBV	TC 971 AC 111 (CC TXMOD) and the return was previously an UNP 147 RC 6 or 7 (See TRDBV Codes Screen)	<ul style="list-style-type: none"> ○ When the contact is from the taxpayer, perform additional authentication per IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>, and if the caller passes, prepare e-Form 4442 to IVO, using category "RICS IVO UP 147 RC 6/7." Include authentication results in AMS. ○ Advise the taxpayer they should receive further information or their refund within 12 weeks from the initiation of the e-4442. ○ Advise them not to call back before 12 weeks as no information will be available. ○ If the caller cannot authenticate, use

		<p>the Taxpayer Assistance Center (TAC) Office Locator to locate the nearest open TAC where the caller can go for assistance. After authenticating, TAC assistors should then follow the guidance above.</p>
IMFOLI/IMFOLE/TRDBV	<p>A module for MFT 32 with a TC 976 posted, there's no TC 971 AC 506 on CC IMFOLE, and CC TRDBV codes show status code ERS CORRECTED.</p>	<ul style="list-style-type: none"> ○ Review CC TRDBV "CODES" screen for an Identity Theft indicator "T". ○ If present, and the contact is from the taxpayer, perform additional authentication per IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>, and if the caller passes, prepare Form 4442 to the SPIDT team located in the service center where the return was filed. ○ See IRM 3.28.4.5.10 (3), <i>Review of Deleted Returns</i>, for routing based on the DLN of the return. ○ Include authentication results in AMS. ○ Advise the taxpayer they should receive further information or their refund within 12 weeks from the initiation of

		<p>the Form 4442.</p> <ul style="list-style-type: none"> ○ Advise them not to call back before 12 weeks as no information will be available. ○ If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.2.5, <i>Receiving Calls on Accounts Involving IPSU criteria; Identity Theft Assistance Request (ITAR)</i>, for further guidance. ○ If the caller cannot authenticate, use the TAC Office Locator to locate the nearest open TAC office where the caller can go for assistance. After authenticating, TAC assistors should then follow the guidance above. <p>NOTE: Refund Inquiry employees only: If no return is posted and indicators exist for MFT 32, Refund Inquiry employees working Form 3911 or Form 1310 should close their case with 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 was selected for further review and that we'll need to speak with him/her to</p>
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		validate the information that was submitted. Form 3911 and Form 1310 should then be destroyed as classified waste.
TXMOD/ENMOD	RJ 150 (rejected return). see IRM 21.4.1.3.1.2.2, <i>Returns Located on Rejects or Error Resolution System (ERS)</i> .	Research CC ERINV
FFINQ	Return information (after no information on CC SUMRY or CC IMFOL) and no FREEZE-INDICATOR.	See IRM 21.4.1.3.1.2.2, <i>Returns Located on Rejects or Error Resolution System (ERS)</i> .
TRDBV	Return information (for IRS e-file). NOTE: Balance due e-file returns now post but are kept unsettled until cycle 20, or until the balance due is paid.	See IRM 21.4.1.3.1.2.1, <i>Researching Rejected IMF E-filed Returns</i> . NOTE: If CC TRDBV response screen TRDPG displays the following on the first page of the tax return or on the response screen itself: "Current-Status: GUF Voided/Deleted", see IRM 21.4.1.3.1.2, <i>Return Found/Not Processed</i> .

NOTE: If taxpayer indicates the routing transit number or account number shown on their return is incorrect, advise the taxpayer IRS employees cannot change or correct these numbers from the numbers shown on their return. In some circumstances, TC 971 AC 850 may be input to flip a direct deposit refund to a paper check. See IRM 21.4.1.4.7, *Direct Deposits - General Information*, for additional information.

2. If the module shows the original return went unpostable during processing, determine:

If	Then
Unpostable condition has been corrected	<ul style="list-style-type: none"> ○ Advise taxpayer to allow 9 weeks from the closing date for

	<p>processing.</p> <ul style="list-style-type: none"> ○ Advise the taxpayer not to call back before the 9 weeks have passed as no additional information will be available.
Unpostable condition has NOT been corrected	Use CC "UPCASZ" to notify the unpostable function of correction needed. See IRM 21.5.5.3.3, <i>Responding to Taxpayer Inquiries on an Open Unpostable</i> , for further guidance.
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.	<ul style="list-style-type: none"> ○ Advise the taxpayer that the tax return was selected for further review and to allow the normal processing time frames in IRM 21.4.1.3, <i>Refund Inquiry Response Procedures</i>. ○ Advise the taxpayer not to call back before the time frames have passed as no additional information will be available. ○ Advise the taxpayer that they should receive either their refund or correspondence with those time frames.
Unpostable condition is an unresolved UPC 126 RC 0 and is viewable on CC UPTIN.	CSRs and TAC assistors should see IRM 25.25.6.6, <i>Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers</i> .
The UPC 147 TC 0 or UPC 147 RC 1 and the unpostable is open.	<ul style="list-style-type: none"> ○ When the contact is from the taxpayer, non-TPP assistors should perform additional authentication per IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>. ○ If the caller passes additional authentication, send Form 4442 to Submission Processing using the Form 4442 Submission Processing Unpostable Referral Listing. ○ Include authentication results in AMS. ○ Advise the taxpayer they should receive further information or their refund within 12 weeks

	<p>from the initiation of the Form 4442.</p> <ul style="list-style-type: none"> ○ Advise them not to call back before 12 weeks as no information will be available. ○ If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.2.5, <i>Receiving Calls on Accounts Involving IPSU criteria; Identity Theft Assistance Request (ITAR)</i>, for further guidance. <p>NOTE: If you determine that the processing delay is causing the taxpayer a financial hardship, follow the procedures in IRM 21.1.3.18, <i>Taxpayer Advocate Service (TAS) Guidelines</i>.</p> <ul style="list-style-type: none"> ○ If the caller cannot authenticate, use the TAC Office Locator to locate the nearest open TAC office where the caller can go for assistance. After authenticating, TAC assistors should then follow the guidance above. Refund Inquiry employees only: If no return is posted and indicators exist for MFT 32, Refund Inquiry employees working Form 3911 or Form 1310 should close their case with 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 was selected for further review and that we'll need to speak with him/her to validate the information that was submitted. Form 3911 and Form 1310 should then be destroyed as classified waste.
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<p>The UPC 147 RC 0 or UPC 147 RC 1 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.</p>	<ul style="list-style-type: none"> ○ When the contact is from the taxpayer, non-TPP assistors should perform additional authentication per IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>. ○ If the caller passes additional authentication, send Form 4442 to the SPIDT team at the site of the closed unpostable. ○ See IRM 3.28.4.5.10 (3), <i>Review of Deleted Returns</i>, for routing based on the DLN of the return. ○ Include authentication results in AMS. ○ Advise the taxpayer they should receive further information or their refund within 12 weeks from the initiation of the Form 4442. ○ Advise them not to call back before 12 weeks as no information will be available. ○ If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.2.5, <i>Receiving Calls on Accounts Involving IPSU criteria; Identity Theft Assistance Request (ITAR)</i>, for further guidance. <p>NOTE: If you determine that the processing delay is causing the taxpayer a financial hardship, follow the procedures in IRM 21.1.3.18, <i>Taxpayer Advocate Service (TAS) Guidelines</i>.</p> <ul style="list-style-type: none"> ○ If the caller cannot authenticate, use the TAC Office Locator to locate the nearest open TAC office where the caller can go for assistance. After authenticating, TAC assistors should then follow the guidance above.
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	<p>NOTE: Refund Inquiry employees only: If no return is posted and indicators exist for MFT 32, Refund Inquiry employees working Form 3911 or Form 1310 should close their case with 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 was selected for further review and that we'll need to speak with him/her to validate the information that was submitted. Form 3911 and Form 1310 should then be destroyed as classified waste.</p>
<p>Unpostable condition is UPC 147 RC 0/1 and URC D (deleted) condition shows on CC TRDBV as "GUF VOIDED/DELETED"</p>	<p>Submission Processing Identity Theft (SPIDT) has deleted the return:</p> <ul style="list-style-type: none"> ○ When the contact is from the taxpayer, non-TPP assistors should perform additional authentication per IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>. If the caller passes, follow the guidance in IRM 3.28.4.5.10 (3), <i>Review of Deleted Returns</i>. ○ Advise the taxpayer to allow the normal processing time frames shown in IRM 21.4.1.3, <i>Refund Inquiry Response Procedures</i>. <p>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 3.28.4.5.10 (3), <i>Review of Deleted Returns</i>. Normal processing time frames apply to the newly submitted return.</p> <ul style="list-style-type: none"> ○ If the caller cannot authenticate,

	<p>use the TAC Office Locator to locate the nearest open TAC office where the caller can go for assistance. After authenticating, TAC assistants should then follow the guidance above.</p>
<p>Unpostable condition is UPC 147 RC 4 with Special Processing Code (SPC) 9. SPC 9 is displayed on CC TRDBV. Select "GUF VOIDED-DELETED" and then "CODES."</p>	<p>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 21.6.6.3.22.3, <i>CP 01H Notice or Letter 12C Decedent Account Responses</i>, for guidance.</p>
<p>Unpostable condition is UPC 147 RC 6 or UPC 147 RC 7 and the unpostable is open.</p>	<p>This is an indication of IVO involvement:</p> <ul style="list-style-type: none"> ○ Follow the time frames in IRM 21.5.5.3.3, <i>Responding to Taxpayer Inquiries on an Open Unpostable</i>. ○ If the time frames in IRM 21.5.5.3.3 have expired, and the contact is from the taxpayer, perform additional authentication per IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>, and if the caller passes, prepare e-Form 4442 to IVO. ○ Select category "RICS IVO UP 147 RC 6/7". ○ Include authentication results in AMS. ○ Advise the taxpayer they should receive further information or their refund within 12 weeks from the initiation of the e-4442. ○ Advise them not to call back before 12 weeks as no information will be available. ○ If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.2.5, <i>Receiving Calls on Accounts Involving IPSU criteria; Identity Theft Assistance Request (ITAR)</i>, for further

	<p>guidance.</p> <p>NOTE: If you determine that the processing delay is causing the taxpayer a financial hardship, follow the procedures in IRM 21.1.3.18, <i>Taxpayer Advocate Service (TAS) Guidelines</i></p> <ul style="list-style-type: none"> ○ If the caller cannot authenticate, use the TAC Office Locator to locate the nearest open TAC office where the caller can go for assistance. After authenticating, TAC assistors should then follow the guidance above.
<p>The UPC 147 RC 6 or UPC 147 RC 7 is closed or the return was posted to MFT 32 (TC 971 AC 111 present on MFT 30) or was deleted (CC TRDBV shows "GUF VOIDED/DELETED")</p>	<ul style="list-style-type: none"> ○ When the contact is from the taxpayer, perform additional authentication per IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>. ○ If the caller passes, prepare e-Form 4442 to IVO using category "RICS IVO UP 147 RC 6/7." ○ If an e-file/paper return, IVO will secure the return, prepare e-Form 4442 to IVO using category "RICS IVO UP 147 RC 6/7". ○ Include authentication results in AMS. ○ Advise the taxpayer they should receive further information or their refund within 12 weeks from the initiation of the e-4442. ○ Advise them not to call back before 12 weeks as no information will be available. ○ If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.2.5, <i>Receiving Calls on Accounts Involving IPSU criteria; Identity Theft Assistance Request (ITAR)</i>, for further

	<p>guidance.</p> <p>NOTE: If you determine that the processing delay is causing the taxpayer a financial hardship, follow the procedures in IRM 21.1.3.18, <i>Taxpayer Advocate Service (TAS) Guidelines</i></p> <ul style="list-style-type: none"> ○ If the caller cannot authenticate, use the TAC Office Locator to locate the nearest open TAC office where the caller can go for assistance. After authenticating, TAC assistors should then follow the guidance above. <p>NOTE: Refund Inquiry employees only: If no return is posted and indicators exist for MFT 32, Refund Inquiry employees working Form 3911 or Form 1310 should close their case with 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 was selected for further review and that we'll need to speak with him/her to validate the information that was submitted. Form 3911 and Form 1310 should then be destroyed as classified waste.</p>
<p>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.</p>	<ul style="list-style-type: none"> ○ When the contact is from the taxpayer, perform additional authentication per IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>. ○ If the caller passes, prepare e-Form 4442 to IVO using category "RICS IVO UP 147 RC 8 MEF". ○ If an e-file/paper return, IVO will secure the return. Prepare e-4442 using category "RICS IVO UP 147 RC 8 MEF". ○ Advise the taxpayer they should

	<p>receive the refund or correspondence in 12 weeks.</p> <ul style="list-style-type: none"> ○ Inform the taxpayer not to call before the 12 weeks have passed as we will not have any information until then. ○ If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.2.5, <i>Receiving Calls on Accounts Involving IPSU criteria; Identity Theft Assistance Request (ITAR)</i>, for further guidance. <p>NOTE: If you determine that the processing delay is causing the taxpayer a financial hardship, follow the procedures in IRM 21.1.3.18, <i>Taxpayer Advocate Service (TAS) Guidelines</i></p>
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NOTE: CC TRDBV will have the necessary information to identify which unpostable and reason code was used on the original return if the unpostable has fallen off of IDRS.

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

3. Information concerning a return received but not yet processed will be on the Fact of Filing (FOF) within three weeks of return receipt. The information will remain on the FOF for three to six weeks depending on processing times. Additional information on CC "FFINQ" can be found in IRM 2.3.13, *Command Codes FFINQ, REINF REMFE*.

CAUTION: Do not use information from CC "FFINQ" to advise the taxpayer that the return has been processed and the refund issued. Advise the taxpayer that the return is still in processing and emphasize that the easiest way to keep track of the status of their refund is through our automated systems "Where's My Refund" on IRS.gov, and our free mobile application "IRS2Go" (English and Spanish) for smart phones.

4. Input CC "FFINQ" and review the screen for the following information:
 - RESEQUENCE IND — If present, indicates the return has been held for review or delayed for some reason. If this indicator is not present use FOF-STATUS-CYCLE for time frame. If "1" add one cycle to the

FOF-STATUS-CYCLE time frame to complete processing and refund to be issued.

- FOF-STATUS-CD –

If	Then
1	Refund should be issued in the cycle on FOF-STATUS-CYCLE (add one cycle if RESEQUENCE-IND=1)
2	Return should post or go to ERS. Taxpayer should be contacted within 8 weeks of cycle date if additional processing information is required.
3	Identifies ST 2 cases that are going to be processed. Refund should be issued in FOF-STATUS-CYCLE (add one cycle if RESEQUENCED-IND = 1).
4	<p>Identifies those returns that have entered ERS. Research CC ERINV. See IRM 21.4.1.3.1.2.3, <i>Researching Rejected Returns with Command Code (CC) ERINV</i>. If 8 weeks (cycles) have elapsed from the FFINQ status code and there is no new information on CC ERINV, check CC NAMES to see if the return was processed under a different TIN. If still not found, prepare an e-4442, <i>Inquiry Referral</i> to the Submission Processing ERS area. Advise taxpayer he/she will be contacted within 30 days.</p> <p>NOTE: If the original returns were processed in Andover, send referrals to Cincinnati; and if the original returns were processed in Philadelphia, send referrals to Ogden.</p>
5	<p>The return has been corrected by ERS. The refund should be issued by the FOF-STATUS-CYCLE Date (add one cycle if RESEQUENCE-IND=1) found on CC FFINQ. If 8 weeks have passed since this date and no new information on IDRS, advise the taxpayer to refile his/her return, attach all appropriate forms such as; schedules, forms, and copies of Form W-2.</p> <p>NOTE: If CC TRDBV shows the return was E-filed and has a balance due, address the balance due issue with the taxpayer and advise that the account will be kept unsettled until the earlier of the date full payment is received or cycle 20. For paper returns, the account will remain unsettled until full payment is received or the return due date is reached. The taxpayer will then receive a notice of the balance due.</p>

- RTN – The routing transit number indicates an electronic funds transfer was requested, but does not necessarily mean the direct deposit will occur.

IRM 21.4.1.3.1.2.2 - Added command code SCFTR research.

1. ERS is a Submission Processing function designed to correct taxpayer and processing errors on tax returns prior to posting. Rejects are returns or documents which cannot be processed, usually due to missing or incomplete information. ERS is the computer tracking system used by the Submission Processing Centers Reject/Suspense Unit to categorize and resolve rejects. ERS/Rejects tax examiners correspond with taxpayers for additional information but do not make phone calls to taxpayers.
2. CC ENMOD and CC TXMOD will aid in identifying cases in the Rejects Inventory. CC ENMOD and TXMOD will display the following information:
 - a. RJ 150: Appears in the Pending Return Section with an ERS Status Code on CC TXMOD and the Transaction Section on CC ENMOD, see Exhibit 21.4.1-1, *Error Resolution System (ERS) Status Codes*. It identifies a return sent to the Reject Unit because it cannot be processed.
 - b. Immediately below the RJ 150 is the Reject Sequence Code: "C" = Closed, "O" = Open, "S" = Suspense, or "E" = ERS workable record. If a "C" shows, check CC IMFOLT to see if the refund has been issued. If a return has not been corrected within eight weeks of the RJ 150 cycle date, it is considered overaged.
 - c. 0000000000: Indicates the Reject Sequence Number.
 - d. ENMOD will identify the letter written and the paragraphs selected.
3. CC FFINQ aids in determining whether a return has been sent to ERS. See IRM 21.4.1.3.1.2.4, *Error Resolution System (ERS) STATUS CODES*.

CAUTION: Be careful not to confuse the filing status code with the "FOF-STATUS-Code."

4. CC UPTIN will identify when a return is sent to the Rejects Unit by the Unpostable Function. The return will be identified with the Unpostable Resolution Code (URC) "8".
5. CC SCFTR will show if the original return was deleted and reprocessed under a new DLN. If the ERS time frame has passed and the return has not posted, see IRM 3.12.37-13 *SCFTR*. For input instructions, refer to Command Code SCFTR Job Aid.

IRM 21.4.1.3.1.2.3 - Added command code SCFTR research procedures for deleted and renumbered returns.

1. Once it has been determined the return is in rejects, CC ERINV must be used to complete the research. This command code will provide you with the current status and the days return has been open in the Error Resolution System (ERS).

2. To request a screen display via CC ERINV, use either the primary TIN or the return DLN. Input the TIN without hyphens or the DLN with hyphens. See CC ERINV on the Command Code Job Aid.

REMINDER: CC ERINV is not a universal access command code. If the information is not available on your local campus file, you **must** input the @xx to get information.

3. The CC ERINV displays the following information:
 - o Batch Number
 - o Alpha Block Control Number
 - o DLN
 - o Primary TIN
 - o Tax Period
 - o ERS Status Code. See IRM 21.4.1.3.1.2.4, *Error Resolution System (ERS) Status Codes*
 - o Total number of work days remaining in the suspense period
 - o Total calendar days item has been in ERS
 - o Julian Date of receipt in ERS

NOTE: If the ERS time frame has passed and the return has not posted, see IRM 3.12.37-13, *SCFTR*. Access command code SCFTR to determine if the original return was deleted and reprocessed under a new DLN. When accessing command code SCFTR, the relevant fields show: 27, "from," and 28, "to." If the code for "from" is 3 or 4 and the code for "to" is 2 the return was deleted. If the e-file/paper return was deleted and field 37 shows a *New Block DLN*, use the field 32, *Control File Posting Date* to calculate the new six week processing timeframe for the return.

IRM 21.4.1.3.1.2.4 - Added a link to International IRM to address the 4087C letter for streamline processing and a reminder for command code SCFTR research for deleted and renumbered returns if ERS timeframe has passed and no return is found.

1. Review the CC ERINV screen for the status codes. The following 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. For additional codes and time frames, see Exhibit 21.4.1-1, *Error Resolution System (ERS) STATUS CODES*, or Exhibit 21.4.1-2, *Error Resolution System (ERS) Action Codes (For use by ERS/Reject Unit)*.

NOTE: For any ERS Status Code not specifically noted below, and you cannot determine the cause for the condition, allow 8 weeks from the original received date of the ELF or paper return to pass before submitting a Form 4442, *Inquiry Referral*, to ERS. See the fax/EFax numbers in (3) below. If the original return was processed in Andover, refer to Cincinnati; if the original

return was processed in Philadelphia, refer to Ogden.

NOTE: If you can determine the cause for the condition (by reviewing the paragraphs used in the Letter 12C on CC ENMOD), regardless of receipt of Letter 12C, advise the taxpayer to provide the information using the ERS/Rejects address/fax chart in (3) below. Use CC ERINV to determine the correct FLC to match up with the fax number.

CAUTION: If the taxpayer states the return identified in the 12C letter is not their tax return, ask the taxpayer to write “Not My Return” on the letter and return it. Inform the taxpayer they should file a tax return, if they have a filing requirement. See IRM 25.23.3.2 *Identity Theft Telephone Overview and General Guidance*, to determine whether the taxpayer should submit identity theft documentation along with their tax return.

NOTE: The complete list of ERS status codes is in Exhibit 3.12.37-21, *ERS Status Codes*. The time frames related to the suspense periods for these codes is in Exhibit 3.12.37-2, *Use of Action Codes on ERS Records*.

If the Status Code is	And	Then
100	It is an unworked error record that is usually a simple problem that is corrected in three to four days.	<ol style="list-style-type: none"> 1. Advise taxpayer to allow normal processing time and to visit Where's My Refund at irs.gov, or from the IRS2Go phone application from a smart phone, for current information. 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 processing time frames have passed as no additional information will be available. 2. If problem is not resolved, taxpayer will receive a letter during normal processing time explaining any additional requirements.
221/222/224	The taxpayer received correspondence. The case is in unworkable	1. Advise taxpayer to provide requested information; AND

	<p>suspense and waiting for the taxpayer's response. The case will remain in suspense, pending the taxpayer's response for up to 40 workdays.</p> <p>NOTE: Taxpayers will be contacted via Letter 12C, <i>Individual Return Incomplete for Processing: Form 1040, Form 1040A and 1040EZ</i>. CC ENMOD will display the selective paragraphs input on these letters except for selective paragraph "h" which is used for a narrative fill-in.</p> <p>CAUTION: Status 222 is international correspondence and has a suspense period of 45 days. For inquiries regarding the 4087C letter involving streamline processing, see IRM 21.8.1.27, <i>Streamlined Filing Compliance</i>.</p>	<ol style="list-style-type: none"> 2. Advise them of the 8 week normal processing time frame. This time frame would begin from the time the taxpayer responded to the information request.
<p>221/222/224</p>	<p>The taxpayer indicates that the response must be delayed because of illness, the preparer is out of town, or other valid reason.</p>	<ol style="list-style-type: none"> 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 12C. 2. If unable to fax, the taxpayer should immediately write to the address on the letter requesting an extension,

		<p>and include a copy of the Letter 12C.</p> <ol style="list-style-type: none"> 3. Advise the taxpayer to fax or mail the delayed information within 30 days of the current date and after mailing, allow 8 weeks for processing. 4. Include a history item on AMS with this information.
221/222/224	The taxpayer did not receive correspondence.	<ol style="list-style-type: none"> 1. Check CC ENMOD to determine if a letter was prepared. If a letter was prepared, and it has been 14 days or less from this date, inform the taxpayer he/she will receive a letter within the next 4 weeks. Do not prepare Form 4442, <i>Inquiry Referral</i>, until more than 4 weeks have passed from letter preparation. If the address has changed, see (5) below. 2. If a letter was prepared more than 4 weeks ago, prepare Form 4442, <i>Inquiry Referral</i>, and fax to ERS/Rejects. See fax/EFax numbers below in (3). Advise taxpayer to expect a letter within 4 weeks. 3. If CC ENMOD indicates no letter was sent, and CC ERINV shows the remaining days in suspense is greater than 30 days, DO NOT prepare a Form 4442, <i>Inquiry Referral</i>. Inform the taxpayer they will receive a letter within the next 6 weeks, if

		<p>additional information is needed. If the address has changed, see (5) below.</p> <p>4. If CC ENMOD indicates no letter was sent, and CC ERINV shows the remaining days in suspense to be 30 days or less, prepare Form 4442, <i>Inquiry Referral</i>, and fax to the appropriate ERS/Reject Unit. See fax/EFax numbers in (3) below. Advise taxpayer to expect a letter within 4 weeks.</p> <p>5. Verify taxpayer's address. If it is a different address than the one on the original tax return, change the address if the caller meets oral statement authority. See IRM 3.13.5.27, <i>Oral Statement/Telephone Contact Address Change Requirements</i>. Do not send a Form 4442, <i>Inquiry Referral</i>, if you can determine the cause for the condition (by reviewing the paragraphs used in the Letter 12C on CC ENMOD) advise the taxpayer to provide the information using the ERS/Rejects address/fax chart in (3) below. Use CC ERINV to determine the correct FLC to match up with the fax number. Advise the taxpayer to expect a letter within 6 weeks.</p> <p>6. If the taxpayer does not meet oral statement</p>
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		<p>authority for the address change, advise the taxpayer to obtain Form 8822, <i>Change of Address</i>, per IRM 21.3.6.4.1, <i>Ordering Forms and Publications</i>, and mail the form to the center where they filed their return. If the taxpayer filed electronically, provide the IRS address based on which state they would have sent a paper return.</p> <p>7. If you cannot determine the cause for the condition (by reviewing the paragraphs used in the Letter 12C on CC ENMOD) and/or change the address, send a Form 4442, <i>Inquiry Referral</i>, to ERS and advise the taxpayer to expect a letter in 6 weeks.</p>
If the Status Code is:	And	Then
321/324	No reply has been received	<ol style="list-style-type: none"> 1. Reject Unit will work the case without the requested information. 2. It should be worked in 10 business days. 3. Advise taxpayer if they do not receive correspondence or the refund in 6 weeks to contact us again. 4. If you can determine the cause for the condition (by reviewing the paragraphs used in the Letter 12C on CC ENMOD) advise the taxpayer to provide the information using the ERS/Rejects address/fax chart in (3) below. Use CC ERINV to

		determine the correct FLC to match up with the fax number. Advise the taxpayer to allow 6 weeks from the date the taxpayer returned the information.
421/424	Correspondence has been received.	Cases should be worked in 10 business days . Advise the taxpayer they should receive correspondence or a refund within 6 weeks from the date the taxpayer returned the information .

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

2. Make referrals to ERS/Rejects on Form 4442, *Inquiry Referral*, if the case is still in ERS, correspondence requesting missing information was not received, and you cannot determine cause for the 12C letter. See fax/EFax numbers in (3) below. If the taxpayer has moved and has a different address than the one on the original tax return, indicate the new address on the Form 4442, *Inquiry Referral*. Advise the taxpayer he/she will be contacted within 6 weeks.

NOTE: Change the address if the caller meets oral statement authority per IRM 3.13.5.27, *Oral Statement/Telephone Contact Address Change Requirements*. If the taxpayer does not meet oral statement authority for the address change, advise the taxpayer to obtain Form 8822, *Change of Address*, per IRM 21.3.6.4.1, *Ordering Forms and Publications*, and mail the form to the center where they filed their return. If the taxpayer filed electronically, provide the IRS address based on which state they would have sent a paper return.

REMINDER: If ERS/Rejects has closed the case, they cannot help the taxpayer.

3. If the case is open in ERS/Rejects status 221/224 and more than 8 weeks have passed since the taxpayer responded to the notice, **OR**, the case is open in ERS/Rejects status 321/324/421/424 and more than 6 weeks have passed since the taxpayer was told they would receive either a refund or a notice, use the following chart and advise the taxpayer to re-send/re-fax the previously requested information. Tell the taxpayer to include a copy of the original letter, or if the letter is not available to include a note explaining why they don't have the original letter. The address/fax numbers are based on the file location code (FLC) that can be determined on CC ERINV. Inform the

taxpayer he/she will be contacted within 30 days. Use the numbers below for any ERS/Rejects status requiring a fax/EFax. Use CC ERINV to determine the correct FLC to match up with the fax number. Refer to Document 6209, for a list of all FLCs.

ERS/Rejects File Location Codes Addresses and Fax Numbers			
FLC	Location	Address	Fax Number
18, 20, 21, 75, 76	Austin	Internal Revenue Service 3651 South Interregional Highway 35 Stop 6121 Austin, TX 78741 Attn: SP Rejects Team	1-855-204- 5020
14, 16	Cincinnati	Internal Revenue Service 201 West Rivercenter Boulevard Stop 361 Covington, KY 41011 Attn: SP Rejects Team	1-855-262- 0485
10, 80, 89, 90, 99	Fresno	Internal Revenue Service 5045 East Butler Avenue Stop 36102 Fresno, CA 93727 Attn: SP Rejects Team	1-559-456- 7233
09, 36, 43, 70, 79	Kansas City	Internal Revenue Service 333 Pershing Road Stop 6120 N-1 Kansas City, MO 64108- 4302 Attn: SP Rejects Team	1-855-892- 7588
30, 32	Ogden	Internal Revenue Service	1-855-309- 9361

		1973 N. Rulon White Boulevard	
		Stop 6121	
		Ogden, UT 84404	
		Attn: SP Rejects Team	

4. 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 13.1.7.3, *Exceptions to Taxpayer Advocate Service Criteria*, before referring to TAS.
5. If the case is closed in ERS, see IRM 21.5.5.3.4, *Responding to Taxpayer Inquiries on a Closed Unpostable*, for guidance.

IRM 21.4.1.4.7.1 - Corrected business days to calendar days for direct deposit inquiry.

1. Routing transit number (RTN) identifies the financial institution (FI) to which the refund will be deposited. A direct deposit indicator (DD) will post with the TC 846 and can be identified on CC TXMOD or CC IMFOLT as DD:9. Taxpayers can elect DD of their refunds on their electronic or paper Individual Income Tax returns. RTN can be verified by checking IDRS CC IMFOBT.

NOTE: The deposit date is shown on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE:", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT".

NOTE: The RTN for savings bonds is always **043736881**. The account number is always identified by the word "**BONDS**". If either of these is entered incorrectly, or there is a math error on the return, the savings bond purchase request will be rejected and the refund will be issued as a paper check.

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 FI contact information and advise

taxpayers to immediately contact the FI. Use the link in Exhibit 21.4.1-3, *Most Common Refund Anticipation Loan Banks*, to find the FI contact information. 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 03/19/2015. The actual direct deposit date, as indicated by the RFND-PAY-DATE field below the TC 846, is 03/05/2015. If the direct deposit is rejected, the refund check should be delivered by 04/09/2015.

3. Taxpayer inquiries concerning direct deposit will be treated as any other refund inquiry. Exception: refunds issued through a Refund Anticipation Loan (RAL) or a Refund Anticipation Check (RAC) have special procedures. See paragraph 7 below.
4. If one of the following conditions occur during the initial return processing, Master File will issue (if applicable) two direct deposits if both refunds are issued in the same processing year:
 - o Unallowable condition on original return usually a -Q Freeze.
 - o Refund cancellation freeze, TC 841 with block series 777 and serial number 98 or 99.
 - o Math error condition when partial refund is issued.
 - o Credit elect reversal (TC 832).

NOTE: The computer will allow two direct deposits (TC 846) in the same processing year regardless of a split refund. If there is a math error code on the original return, the second refund will be issued as a direct deposit and any subsequent refunds will be issued as a paper check. In the case of an account that has a split refund, the second direct deposit will be deposited into the last bank account listed on the Form 8888, *Allocation of Refund (Including Savings Bond Purchases)*.

5. If the taxpayer or their authorized third party designee indicates the RTN or account number is incorrect on the account, input TC 971 AC 850 when releasing the subsequent refund. The refund will then be issued as a paper check to the address on the taxpayer's entity module. See IRM 21.1.3.3.1, *Third Party Designee Authentication*, for additional information regarding third party designees.
6. Check RTN, account type, and the account number.

If	Then
Date of deposit is less than 5 calendar days prior.	<ol style="list-style-type: none"> 1. Provide the date of deposit. 2. Advise taxpayer to contact the bank or financial institution. 3. Advise taxpayer refund trace cannot be initiated until after 5 calendar days from

	the scheduled date of deposit.
5 or more calendar days have passed since scheduled date of deposit.	<p>Ask if the taxpayer has contacted the financial institution.</p> <ul style="list-style-type: none"> ○ If NO - advise to do so ○ If YES - continue with the steps below
Taxpayer states that the bank shows no record of the deposit and it has been 5 or more calendar days since the scheduled date of deposit.	<ol style="list-style-type: none"> 1. Initiate a refund trace. 2. Refer to IRM 21.4.2, <i>Refund Trace/Limited Payability</i>. <p>#</p> <p></p> <p># Refer to IRM 21.5.6.4.35.3, <i>-R Freeze Modules With Integrity and Verification Operation (IVO) Involvement (CP 05)</i>, or IRM 25.25.8.7, <i>Responding to Taxpayer Inquiries</i>, to determine if a referral (e-4442 or Form 4442) is required.</p>
Taxpayer states that the bank has returned the deposit or states the account was closed before the refund was deposited which will also result in the bank returning the deposit.	<ol style="list-style-type: none"> 1. Do not initiate a refund trace. 2. Advise the taxpayer of the following: <ul style="list-style-type: none"> ▪ It will take approximately 3 weeks for the IRS to receive the funds back from the bank and can be identified by TC 841. ▪ Once the funds are received back from the bank, the refund will be reissued in the form of a paper check. ▪ Taking into account the mail delivery time, the taxpayer should receive their paper check within 5 weeks from the RFND-PAY-DATE of the original TC 846. ▪ If their paper check is not received within 5 weeks from the date of the TC 846, the taxpayer should contact us again and a refund trace will be initiated if the direct deposit refund credit has not posted back on the account. Advise the taxpayer not to call back before the 5 weeks have passed as no

	<p>additional information will be available.</p> <p>CAUTION: If research indicates direct deposit Reject Reason Code 58 or 59, the direct deposit was rejected due to a name mismatch. See IRM 21.4.1.4.8.1, <i>Direct Deposit Reject Reason Codes</i>, for additional information.</p>
<p>The refund was direct deposited into the wrong account because an IRS employee did not timely input a TC 971 AC 850 when required.</p>	<ol style="list-style-type: none"> 1. Do not initiate a refund trace. 2. Input a TC 971 AC 850 if not already on the account. 3. Prepare a referral. Request that the bad refund be moved to the 1545 account and that a manual refund be issued to the SSN owner. See IRM 25.23.3.2.2.1, <i>Telephone Inquiries Regarding Tax-Related IDTVA Cases</i>, for further guidance.

NOTE: If the taxpayer closes the bank account before the second direct deposit, the refund will be returned via the Automated Clearing House (ACH) file to BFS (formerly FMS). BFS will return the credit to the IRS to post to the taxpayer's account.

7. If the refund is in the form of a RAL or a RAC, refer the taxpayer to the financial institution (FI) or Tax Preparer. Bank account numbers for RAL or RAC refunds commonly display the taxpayer's SSN as the last nine digits, or displays the SSN in reverse order, in the account number on CC IMFOBT. For a list of most common Refund Anticipation Loan (RAL) Financial Institutions, see Exhibit 21.4.1-3, *Most Common Refund Anticipation Loan Banks*.
 - If the taxpayer states they did not receive the RAL/RAC, advise them to contact the preparer or FI prior to initiating a trace.
 - If the taxpayer states they have contacted the FI and the FI requests proof of deposit, initiate a refund trace if it has been 5 calendar days from the date of the direct deposit, see IRM 21.4.2, *Refund Trace and Limited Payability*. If the time frame has not been met, advise the taxpayer the IRS cannot take any action until after 5 or more calendar days have passed.
 - If the taxpayer states he/she wants to bypass the RAL or the RAC, see IRM 21.4.4, *Manual Refunds*, and IRM 3.17.79.6.4.2, *Certifying ACH/Direct Deposit Hardship Refunds*.

CAUTION: For refund requests on original electronically filed returns, with the exception of an Injured Spouse claim filed with the original

return (see IRM 21.4.4.4, *Preparation of Manual Refund Forms*), the IRS can only bypass the RAL/RAC if the application was denied by the FI and the contract between the taxpayer and the FI is no longer in effect. The taxpayer must provide written proof of the denial of the RAL/RAC from the FI. The taxpayer may fax the information. Determine if the documentation can be faxed while you are on the telephone with the taxpayer. If the taxpayer can fax, provide them with your fax number. See IRM 21.5.2.4.3, *Adjustments Requiring an Amended Return or Taxpayer Documentation*, for additional information on accepting faxed documentation. If the taxpayer cannot fax immediately, advise them to call back when they are able to fax or, if unable to fax, they may submit the request and supporting documentation to the address where they would normally file a paper return. Provide the address based information at: Where to File Addresses for Tax Professionals. Process the request if the refund has not been issued and the taxpayer agrees to a systemic refund. Unless denied by the FI, the RAL/RAC request remains valid during the processing year until after the issuance of the original requested refund.

If a taxpayer requests a manual refund due to economic hardship, consider whether to refer the case to TAS. See IRM 21.1.3.18 (3), *Taxpayer Advocate Service (TAS) Guidelines*.

- If the taxpayer states they didn't file the return that resulted in the RAL/RAC, input TC 971 AC 522 and the appropriate IDT tracking code if not already on the account. See IRM 25.23.2.16, *Initial Allegation or Suspicion of Tax-Related Identity Theft - IMF Identity Theft Indicators*, for codes and additional information. See IRM 21.4.3.4.4, *Returned Refund Check Procedures*, for guidance to send the RAL/RAC to the IRS. Enter a narrative in AMS with the advice to the taxpayer and reason for it.
8. If the taxpayer claims that their return preparer changed the bank RTN and/or bank account number, or altered the return in any way, see IRM 25.24.1.4, *Return Preparer Misconduct - Telephone Assistors/Taxpayer Assistance Center (TAC) Overview*, for guidance.
 9. If the direct deposit does not pass normal pipeline validation, the refund will be issued by check. In the case of a split refund, all deposits must meet the normal pipeline validation or the taxpayer will receive one paper check. IRM 21.4.1.4.8.1, *Direct Deposit Reason Codes*, to determine why the direct deposit was rejected. If the refund is issued as a direct deposit and the financial institution rejects/returns the refund (e.g., invalid account number) the refund will cancel with a TC 841 blocking series 77777 and automatically reissue as a paper check. In the case of a split refund, one refund may be issued as a direct deposit and one refund may be issued as a paper check if the financial institution is rejecting the deposit.
 10. The CC "INOLES" will display a debt indicator on IDRS when one of three offset conditions exists on the account. Refer to IRM 2.3.47, *Command*

Codes *INOLE*, *EOGEN*, and *SPARQ* for complete CC "INOLES" screen information.

11. A direct deposit refund inquiry is no different than check refund inquiries. Once you establish non-receipt, follow the refund trace procedures in IRM 21.4.2, *Refund Trace/Limited Payability*.

IRM 21.4.1.4.7.5(1) - Added a Note for employees to order the tax return to verify the direct deposit account information.

1. If the taxpayer requested and did not receive the direct deposit refund, verify the routing transit number (RTN) and the account number to the RTN and account number shown on the return.

NOTE: Employees must order the return to verify the direct deposit account information, if necessary.

IRM 21.4.1.4.11 - Removed Notice Review from the list of contacts when requesting refund intercepts.

1. The HAL Holds system can no longer be used to request an IMF or a BMF refund stop. Specialized functions like Criminal Investigation, IVO, etc, will still be able to stop refunds using CC NOREF since they have access to the tax accounts before they appear on CC TXMOD.

IRM 21.4.1.4.8.1 - Removed reference to old letters.

1. The following direct deposit (DD), reject reason code Indicators are found on IDRS under CC TXMOD and CC IMFOBT:

DIR- DEP- REJ- RSN- CD	Indicates
00	DD not requested.
07	No DD allowed.
10	DD passed the validity check.
21	Missing routing transit number (RTN), all blanks/zeros.
23	Invalid RTN, first two digits not in valid range.
24	Invalid RTN. RTN not on Financial Organization Master File Routing Transit Number File (FOMF-RTN-FILE).
25	Invalid RTN, failed internal RTN validity check.
31	Missing depositor account number, all blanks/zeros.

32	Invalid depositor account number, non-alpha-numeric characters (other than hyphen) present.
36	Direct deposit information is present on Form 8888 and on Form 1040.
37	Form 8888 is present and the return contains Injured Spouse information.
38	The sum of the deposits requested on Form 8888 does not match the refund amount on Form 1040 and the difference is NOT a math error.
41	Prior year return.
42	Centralized authorization file (CAF) indicator authorizes a third party to receive refund.
43	Computer condition code (CCC) "W" present.
44	The total tax is zero and withholding/excess Federal Insurance Contribution Act (FICA) is \$10,000 or more. Advise taxpayer we are unable to comply with their request for a direct deposit due to programming limitations.
46	Return posted to wrong account.
47	Module contains a TC 971 AC 053 # [REDACTED] #
48	Module contains a TC 971 AC 011 (Non-receipt of refund check) or TC 971 AC 850 (Flip direct deposit to paper)
49	Module contains a TC 971 AC 850 (flip direct deposit to paper); the number of direct deposit refunds (3) allowed to the same bank account has been exceeded. CP 53D is issued to the taxpayer as notification.
50	DD rejected by bank; block and serial number "77777" in DLN indicates issuance of paper check.
56	One or more split refund DDs rejected by bank; block and serial number "77777" in DLN indicates issuance of paper check.
58	DD rejected by bank; TC 841 with block and serial number: <ul style="list-style-type: none"> ○ "77711" in DLN indicates a rejection due to name mismatch between the name on the refund and the name on the bank account. CP 53A will be issued advising that the refund may take up to 10 weeks. ○ "77712" in DLN indicates ID Theft where the financial institution has been notified or believes as a result of internal fraud investigation that an ACH credit entry is related to a case where a taxpayer's identity has been stolen. A CP 53B will be issued advising that the refund may take up to 10 weeks. ○ "77713" in DLN indicates a questionable refund where account characteristics, history, investigation and/or other key markers identified through filters implemented by the financial institution indicate that an ACH credit entry is questionable, invalid, erroneous

	<p>or obtained through fraudulent filings. A CP 53C will be issued advising that the refund may take up to 10 weeks.</p> <p>The account will have a P- freeze and will be reviewed automatically by the IVO external leads program. See IRM 21.5.6.4.31 (4), <i>P- Freeze</i>, for additional guidance.</p>
59	<p>Split DD rejected by bank; TC 841 with block and serial number:</p> <ul style="list-style-type: none"> ○ "77711" in DLN indicates a rejection due to name mismatch between the name on the refund and the name on the bank account. A CP 53A will be issued advising that the refund may take up to 10 weeks. ○ "77712" in DLN indicates ID Theft where the financial institution has been notified or believes as a result of internal fraud investigation that an ACH credit entry is related to a case where a taxpayer's identity has been stolen. A CP 53B will be issued advising that the refund may take up to 10 weeks. ○ "77713" in DLN indicates a questionable refund where account characteristics, history, investigation and/or other key markers identified through filters implemented by the financial institution indicate that an ACH credit entry is questionable, invalid, erroneous or obtained through fraudulent filings. A CP 53C will be issued advising that the refund may take up to 10 weeks. <p>The account will have a P- freeze and will be reviewed automatically by the IVO external leads program. See IRM 21.5.6.4.31 (4), <i>P- Freeze</i>, for additional guidance.</p>
60	Savings bond purchase request was not allowed because the refund per taxpayer from the posted return is not equal to the refund amount per the computer calculation.
61	Savings bond purchase request was not allowed because the SSN/TIN is on the IRS Liability file.
62	Savings bond purchase request was not allowed because the requested amount was not divisible by \$50.
63	Savings bond purchase request was not allowed because the requested amount was more than \$5,000.
64	Savings bond purchase request was not allowed because the return contained computer condition code 'F', '9', 'A' or the word 'DECD' was present in the current tax year controlling name line.
66	Savings Bond purchase request was not allowed because the name lines contain "&" or other special characters.
67	Savings bond purchase request was not allowed because the

	beneficiary bond registration is checked on the Form 8888 but the 1st bond name line and the 2nd bond name line are not present.
68	Savings bond purchase request was not allowed because the Form 8888 2nd name line is present but the 1st name line is not present on a MFJ return (FSC2).
69	Savings bond purchase request was not allowed because the 1st and/or 2nd bond name lines are present on the Form 8888 but the amount of the requested bond registration is NOT significant.

2. A CP 53, *Unable to Direct Deposit*, will be sent to the taxpayer when a direct deposit has been rejected and a paper check has been issued. If taxpayer inquires about the nature of the rejection, research the taxpayers account on IDRS and determine the Reject Code to give a more specific explanation.

NOTE: Beginning July 2011, a "2-D Bar Code" pilot program involving various CP notices (including CP 53) will be implemented. Some of the notices will still display the entire SSN while others will have the SSN redacted/masked (e.g., XXX-XX-1234). In order to identify the account, a "hand held" bar code scanner must be used to read the taxpayer account information. If the scanner cannot read the bar code, CC TPIIP must be used. For more information on the CC, refer to IDRS Command Code Job Aid located on SERP under IRM Supplements. Additional CP notices utilizing this configuration requiring the bar code scanner will be rolled out periodically in the future.

3. At times, a financial institution returns a direct deposit through a Treasury Regional Financial Center (RFC). The credit will post to master file as a TC 841 and can be identified by the block and serial number "77777" in the DLN. The "77777" in the DLN automatically causes a refund check to be issued immediately in the same cycle to the taxpayer's address of record. Sometimes due to an RFC processing error, the TC 841 does not carry the "77777" block and serial number and a "P-" Freeze results.

NOTE: If a "P-" Freeze is present, refer to IRM 21.5.6, *Freeze Codes*, and IRM 21.4.3, *Returned Refunds/Releases*.

4. CC TXMOD and CC IMFOLT will indicate how a refund (TC 846) is issued. The indicator will appear near the right margin either on the same line as the TC 846 or the next line down. An indicator of DD:0 indicates a paper check, and an indicator of DD:9 indicates direct deposit.
5. Manual refunds (TC 840) may also be issued via direct deposit in certain situations, i.e., hardships. TC 840 will show a DD indicator "9" on CC TXMOD only. It will not appear on CC IMFOLT.

Exhibit 21.4.1-3 - Updated the contact numbers for the Most Common Refund Anticipation Loan Banks.

The most common Refund Anticipation Loan (RAL) banks are listed below. If the number provided by the taxpayer is not listed below, use the following link to find the financial institutions for specific routing numbers: [Financial Institution Routing Numbers](#). If the number still isn't found, advise the taxpayer to contact their return preparer.

Bank and Address	RTN
Bank of New York Mellon Mellon Client Support Rm 154-0960 Pittsburgh, PA 15259-0001 (412) 236-3338	031100047 043000261
JP Morgan Chase Bank 10430 Highland Manor Drive Tampa, FL 33610 (800) 935-9935	031100267
Discover Bank 502 E. Market Street Greenwood, DE 19950 (302) 349-4512 English speaking assistance only	031100649
HSBC Trust Co. Delaware NA 1201 N. Market Street Suite 1001 Wilmington, DE 19801 (877) 472-2249	031101208
JP Morgan Chase Bank, NA ACH Dept, Attn: S. Sell 9000 Haggerty - MI 1-8205	044000037

Belleville, MI 48111 (800) 677-7477	
Ohio Valley Bank Co. Gallipolis, OH 45631 (740) 446-2631	044204370
HSBC Bank USA One HSBC Center 14 Floor Buffalo, NY 14203 (877) 472-2249	071002053
MetaBank PO Box 50588 Storm Lake, IA 50588 (605) 782-0740 RAL loans to Military Personnel	073972181 273970116
River City Bank 500 South Sixth St. Louisville, KY 40202 (502) 585-4600	083000726
Republic Bank Trust 601 West Market Street Louisville, KY 40202-2700 (502) 584-3600	083001314
Bank of America Direct Deposit Coordinator PO Box 27025 Richmond, VA 23261	121000358

(800) 446-0135	
Zions First National Bank	124000054
PO Box 25837	
Salt Lake City, UT 84125	
(801) 974-8800	
English speaking assistance only - Spanish assistance not available	

Exhibit 21.4.1-4 - Updated the Internet Refund Fact of Filing Reference Numbers.

Reference Code	Status Description	IRM
1001	Refund paper check mailed more than 4 weeks ago	IRM 21.4.1.3.4, <i>Refund Issued But, Lost, Stolen, Destroyed or Not Received</i>
1021	BFS (formerly FMS) part offset, check mailed more than 4 weeks ago	IRM 21.4.1.3.2, <i>Return/Refund Located</i>
1081	IRS full/partial offset, check mailed more than 4 weeks ago	IRM 21.4.1.3.2, <i>Return/Refund Located</i>
1091	IRS full/partial offset, direct deposit more than 1 week ago	IRM 21.4.1.3.2, <i>Return/Refund Located</i>
1121	Problem identified; P- Freeze	IRM 21.5.6.4.31, <i>P-Freeze</i>
1141	Refund delayed liability on another account; V- Freeze more than 8 cycles	IRM 21.5.6.4.43, <i>V-Freeze</i>
1161	Refund delayed, bankruptcy on account: -V Freeze, CLOSING-CD-IND is 'Y'; less than 8 weeks	IRM 21.5.6.4.44, <i>-V Freeze</i>
1181	Refund delayed, pulled for review, not within 7 cycles	conduct account analysis
1221	Refund delayed, pulled for review, within 7 cycles	conduct account analysis

1241	Paper return received more than 6 weeks ago; -E Freeze; in review, notice for additional information will be received	IRM 21.5.6.4.10, -E Freeze
1242	Electronic return received more than 3 weeks ago; -E Freeze; in review, notice for additional information will be received	IRM 21.5.6.4.10, -E Freeze
1261	Paper return received more than 6 weeks ago; -Q Freeze; in review, notice for additional information will be received	IRM 21.5.6.4.34, -Q Freeze
1262	Electronic return received more than 3 weeks ago; -Q Freeze; in review, notice for additional information will be received	IRM 21.5.6.4.34, -Q Freeze
1341	Refund delayed, liability on another account; V- Freeze	IRM 21.5.6.4.43, V-Freeze
1361	Refund withheld for part/full payment of another tax liability; V- Freeze	IRM 21.5.6.4.43, V-Freeze
1381	Refund withheld for part/full payment of another tax liability; V- Freeze	IRM 21.5.6.4.43, V-Freeze
1401	Refund withheld for part/full payment of another tax liability; V- Freeze	IRM 21.5.6.4.43, V-Freeze
1421	Refund delayed bankruptcy on account; -V Freeze; more than 8 weeks	IRM 21.5.6.4.44, -V Freeze
1441	Refund delayed, SSN, ITIN or Name mismatch with SSA/IRS; return posted to Invalid Segment	IRM 21.5.6.4.17, I-Freeze
1502	Direct deposit more than 2 weeks ago, check with bank, file check claim	IRM 21.4.1.4.7.1, Direct Deposit of Refunds
1541	Offset Overflow freeze set when offset storage within IDRS is not large enough to hold all generated transactions, or credit balance has been completely offset and two or more debit modules still exist	IRM 21.5.6.4.5, C-Freeze
1551	Frivolous Return Program	IRM 21.5.6.4.11, F-

	freeze set by TC 971 AC 089	<i>Freeze</i>
1561	Excess credit freeze set when the taxpayer claims fewer credits than are available	IRM 21.5.6.4.19, <i>J-Freeze</i>
1571	Erroneous refund freeze initiated by TC 844	IRM 21.5.6.4.41, <i>-U Freeze</i>
1581	Manual refund freeze with no TC 150, or, return is Coded CCC "O" and TC 150 posted without TC 840	IRM 21.5.6.4.48, <i>-X Freeze</i>
2009	Taxpayer is advised their refund check was returned undelivered by the Postal Service. Follow instructions in IRM 21.4.3.4.3, <i>Undeliverable Refund Checks</i>	IRM 21.4.3.4.3, <i>Undeliverable Refund Checks</i>
2015	Savings bond request denied - partial offset - more than 3 weeks from refund date	<ul style="list-style-type: none"> • Conduct account analysis • See IRM 21.4.1.4.7 (3), <i>Direct Deposit, General Information</i> • See IRM 21.4.1.4.7.3, <i>Non-Receipt, Lost, Stolen or Destroyed Series I Savings Bonds</i> • See IRM 21.4.6.4, <i>Refund Offset Research</i>
2016	Savings bond request denied - total offset	See IRM 21.4.6.4, <i>Refund Offset Research</i>
2017	Savings bond request allowed - more than 3 weeks from refund date	See IRM 21.4.1.4.7.3, <i>Non-Receipt, Lost, Stolen or Destroyed Series I Savings Bonds</i>
5501	Split direct deposit - partial offset	<ul style="list-style-type: none"> • Conduct account analysis • See IRM 21.4.1.4.7 (3), <i>Direct Deposit, General Information</i>
5510	Split direct deposit - returned	<ul style="list-style-type: none"> • Conduct account

	by the bank - check mailed - with partial offset	<ul style="list-style-type: none"> analysis • See IRM 21.4.1.4.7 (3), <i>Direct Deposit, General Information</i> • See IRM 21.4.6.4, <i>Refund Offset Research</i>
5511	Split direct deposit - returned by the bank - check mailed	<ul style="list-style-type: none"> • Conduct account analysis • See IRM 21.4.1.4.7 (3), <i>Direct Deposit, General Information</i> • See IRM 21.4.1.4.7.1, <i>Direct Deposit of Refunds</i>
5520	Split Direct Deposit more than 1 week ago	<ul style="list-style-type: none"> • Conduct account analysis • See IRM 21.4.1.4.7 (3), <i>Direct Deposit, General Information</i> • See IRM 21.4.1.4.7.1, <i>Direct Deposit of Refunds</i>
5530	Split Direct Deposit flipped to paper check	<ul style="list-style-type: none"> • Conduct account analysis • See IRM 21.4.1.4.7 (3), <i>Direct Deposit, General Information</i> • See IRM 21.4.1.4.7.1, <i>Direct Deposit of Refunds</i>
9001	Systemic error/issue	Analyze account and follow appropriate IRM.

9021	Reference Code for all math error conditions	Analyze account and follow appropriate IRM.
9022	Math error on return. Direct deposit more than 1 week ago	Analyze account and follow appropriate IRM.
9023	Math error on return. Refund paper check mailed more than 4 weeks ago	Analyze account and follow appropriate IRM
9024	Math error on return. Balance due more than \$50	Analyze account and follow appropriate IRM