

IRM PROCEDURAL UPDATE

DATE: 11/06/2023

NUMBER: wi-25-1123-1074

SUBJECT: Process Status 55 and Other Screening

AFFECTED IRM(s)/SUBSECTION(s): 25.25.2

CHANGE(s):

IRM 25.25.2.3 (3) - Inserted note to clarify process for prior year returns without IDOCs.

(3) Compare the information on each IDOC to the information on CC IRPTR for the same Employer Identification Number (EIN). If there is more than one IDOC for an EIN, total the wages and withholding, and then compare. Use the following CC IRPTR Verification table below for all prior year returns and for current year returns when at least one IDOC is viewable in CC IRPTR **or** for current year returns after CC IRPTR is considered fully loaded:

IF	AND	Electronic Fraud Detection System (EFDS) return note	Additional Action Required
1 A current year return and CC IRPTR data is NOT fully loaded.	No IDOCs are found in CC IRPTR.		See IRM 25.25.2.2.1, Data Mining Screening Tree.
2 A prior year/or current year return and only one IDOC is attached to the return. Note: # [REDACTED]	<ul style="list-style-type: none">• # [REDACTED]• # [REDACTED]	"PER IRPTR".	"Refile" Caution: DO NOT disposition a return to "Refile" if it contains any CC IRPTR Warning. Note: Follow the instructions in paragraph 4 below before dispositioning a return to "Refile".

<div data-bbox="235 189 490 268" data-label="Text">#</div>	<div data-bbox="571 688 587 709" data-label="Text">•</div> <div data-bbox="620 688 636 709" data-label="Text">#</div> <div data-bbox="734 655 750 676" data-label="Text">#</div> <div data-bbox="701 1003 717 1024" data-label="Text">#</div> <div data-bbox="527 1071 636 1102" data-label="Text">Note: #</div> <div data-bbox="620 1675 636 1696" data-label="Text">#</div>		
<div data-bbox="235 1701 259 1732" data-label="Text">3</div> <div data-bbox="235 1774 506 1879" data-label="Text">A prior year/or current year return and multiple IDOCs</div>	<div data-bbox="571 1711 587 1732" data-label="Text">•</div> <div data-bbox="620 1711 636 1732" data-label="Text">#</div>	<div data-bbox="766 1701 961 1732" data-label="Text">"PER IRPTR".</div>	<div data-bbox="990 1701 1091 1732" data-label="Text">"Refile"</div> <div data-bbox="990 1738 1372 1843" data-label="Text">Caution: DO NOT disposition a return to "Refile" if it contains any CC</div>

	<div></div> <div>#</div> <div>Note: #</div> <div></div> <div>#</div>		
<div>4</div> <div>A current year return with multiple IDOCs attached for #</div> <div></div> <div>#</div> <div>Note: #</div> <div></div>	<div>The IDOCs can be located in CC IRPTR and meet the criteria in block 3.</div> <div>Note: #</div> <div></div>	"PER IRPTR".	<div>"Refile"</div> <div>Caution: DO NOT disposition a return to "Refile" if it contains any CC IRPTR Warning.</div> <div>Note: Follow the instructions in paragraph 4 below before dispositioning a return to "Refile".</div>

<div style="background-color: black; width: 100px; height: 40px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100px; height: 40px;"></div>	<div style="background-color: black; width: 100px; height: 40px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100px; height: 40px;"></div>		
5 A current year return with multiple IDOCs attached for # <div style="background-color: black; width: 50px; height: 20px; display: inline-block;"></div> <div style="background-color: black; width: 50px; height: 20px; display: inline-block;"></div> #.	One or more of the IDOCs located in CC IRPTR and the sum of the IDOCs do not fall within the money amount or percentage limits in block 3.	"Multiple IDOCs for the same EIN and same taxpayer".	Disposition the return to "ACE/EXAM" for manual verification.
6 A current year return and CC IRPTR is NOT fully loaded (one or more IDOCs attached to the return).	At least one IDOC is found on CC IRPTR and the sum of the IDOCs do not fall within the money amount or percentage limits in block 3.	"NN-NNNNNNN (EIN) IRPTR" for each IDOC verified in CC IRPTR.	If all wages and or withholding claimed on the return are substantiated by the IDOCs attached to the return, then see IRM 25.25.2.2.1, Data Mining Screening Tree.
7 A Current Year return and CC IRPTR data is fully loaded.	No IDOCs are found in CC IRPTR or if multiple IDOCs are attached, only some of the IDOCs are found in CC IRPTR.	"NN-NNNNNNN (EIN) IRPTR" for each IDOC verified in CC IRPTR.	<ul style="list-style-type: none"> If all wages and/or withholding claimed on the return are substantiated by the IDOCs attached to the return, then disposition all IDOCs to "Verify" # <div style="background-color: black; width: 100px; height: 40px; display: inline-block;"></div> <div style="background-color: black; width: 100px; height: 40px; display: inline-block;"></div> # , # <div style="background-color: black; width: 100px; height: 40px; display: inline-block;"></div> # # disposition the return to

			"Scheme", see IRM 25.25.2.5, Adding to Scheme
8 Prior Year Return (with or without IDOCs).	Is found and does not fall within the above money or percentage limits.	"NN-NNNNNNN (EIN) IRPTR mismatch greater than XX" (either percentage or dollar amount). Note: For returns without IDOCs, do not include EIN.	Add the return to "Scheme", see IRM 25.25.2.5, Adding to Scheme.
9 Prior Year Return (with or without IDOCs).	Is not found.	"NN-NNNNNNN (EIN) No xxxx (tax period) IRPTR data, return is not valid as filed" Note: For returns without IDOCs, do not include EIN.	Add the return to "Scheme", see IRM 25.25.2.5, Adding to Scheme.

IRM 25.25.2.7.1(2) - Clarified that multiple EFDS notes should be added.

(2) Screen the return, see IRM 25.25.2.2, Data Mining Screening, and IRM 25.25.2.11, Identity Theft Scheme Criteria, and take the following actions:

IF	THEN
1 The return does not meet RIVO criteria	Advise Notice Review that RIVO has no interest in the return
2 The return meets RIVO identity theft criteria, see IRM 25.25.2.11, Identity Theft Scheme Criteria	<ul style="list-style-type: none"> Advise Notice Review the return is selected for RIVO processes Disposition the return in EFDS to "ACE/Adjustments" per IRM 25.25.2.2.1 Input an additional EFDS note, "Funny Box Notice Review"

3 The return meets RIVO criteria, see IRM 25.25.2.2, Data Mining Screening	<ul style="list-style-type: none"> • Advise Notice Review the return is selected for RIVO processes • Follow the instructions in IRM 25.25.2.2, Data Mining Screening, to disposition the return in EFDS • Input an EFDS note, "Funny Box Notice Review"
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IRM 25.25.2.10(2) - Form 14103, Identity Theft Assistance Request (ITAR) is obsolete.

(2) Review the account to determine if the identity theft determination was made by Return Integrity Verification Operations (RIVO) employees or during the Taxpayer Protection Program (TPP) processes. If another function made the identity theft determination, reject the inquiry or forward the request to the appropriate function. For accounts previously resolved by RIVO processes, take the following actions to resolve the account:

IF	AND	THEN
1 The return is on MFT 32.		<ul style="list-style-type: none"> • See IRM 25.25.6.7.1, Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures, to resolve the account • Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS) • For Operations Assistance Requests (OARs) - Once the actions have been taken on the case, notate the actions and send the Form 12412, Operations Assistance Request (OAR), to TAS • If a return with an original signature for the taxpayer is attached, edit SPC "B" on the return, edit the received date of the original return, see IRM 3.11.3.8.2.1, Types of Received Dates. Route the return for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. (Unsigned copies can be destroyed as classified waste.) • Close the RIVO control base when the account is resolved.
2 The return		<ul style="list-style-type: none"> • See IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be

has been archived or deleted.		<p>Reprocessed Manually - RIVO and Non-RIVO Employees</p> <ul style="list-style-type: none"> • Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS) • For OARs - Once the actions have been taken on the case, notate the actions and send the Form 12412 to TAS • If a return with an original signature for the taxpayer is attached, edit SPC "B" on the return, edit the received date of the original return, see IRM 3.11.3.8.2.1, Types of Received Dates. Route the return for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. <p>Note: Unsigned copies can be destroyed as classified waste.</p> <ul style="list-style-type: none"> • Close the RIVO control base when the account is resolved.
<p>3</p> <p>The return posted as the TC 150.</p>	<p>The return information has been removed from the account.</p>	<ul style="list-style-type: none"> • See IRM 25.25.6.5.5.2, The Taxpayer's Return Information has been Reversed on MFT 30 • Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS) • For OARs - Once the actions have been taken on the case, notate the actions and send the Form 12412 to TAS. • If a return with an original signature for the taxpayer is attached, edit SPC "B" on the return, edit the received date of the original return, see IRM 3.11.3.8.2.1, Types of Received Dates. Route the return for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. (Unsigned copies can be destroyed as classified waste.) • Close the RIVO control base when the account is resolved.

IRM 25.25.2.12 (1b) - Moved note from 25.25.2.12(1c) to 25.25.2.12(1b) for clarity of the screening process.

(1) Data Mining (DM) Screening for paper returns is accomplished through the Return Chargeout (RCO) Process. RCOs were previously printed for each paper return meeting DM screening criteria. Currently, RCOs are identified utilizing the

Workload Management System (WMS) or through a Selections and Analytics Platform (**SNAP**) query process at each Return Integrity Verification Operations (RIVO) IMF paper processing site. A transaction code (TC) 971 action code (AC) 134 is input on IDRS to hold the refund on the returns meeting RIVO criteria. Take the following actions:

- a. Use a SNAP query to obtain a daily listing of the selected paper returns, by cycle, which could not be systemically verified and must be manually pre-screened. Input an Electronic Fraud Detection System (EFDS) note of "RCO-X(cycle)-X (day of the cycle)" and distribute the listing to the teams for pre-screening.
- b. If per IRM 25.25.2.2, Data Mining Screening, there is sufficient data to determine the return is valid, "Refile" the return in EFDS. If there is insufficient data to refile the return, disposition to "Return Chargeout Interim State (PS 60)".

Note: There may be returns in the RCO process that are returns that were on MFT 32 and have been reprocessed to post to MFT 30. These returns have been through the Taxpayer Protection Program (TPP) Process and should be screened per IRM 25.25.2.16, Process Status (PS) 30 Identity Theft False Positive Screening Procedures.

Reminder: If a reprocessed return was originally electronically filed, access the return via the Employee User Portal (EUP), rather than ordering the return per step c) below. Check the DLN of the TC 976 on MFT 32 to determine if the reprocessed return was originally electronically filed.

Note: Do not disposition returns to PS 60 where the income is ONLY from a Schedule C or annotated as Household Help (HSH) and no federal withholding is claimed on the return, see IRM 25.25.2.15, Schedule C and Household Help (HSH) Income, to screen the return.

- c. Weekly, send the listing of RCOs in "PS 60" to the local campus Files Function using command code (CC) ESTAB to obtain the returns. Input an EFDS return note, **ESTAB 1**.

IRM 25.25.2.17 - Updated process status 55 screening information for DDb non-compliant rule 7W.

(1) For tax year 2022 and subsequent, Dependent Database (DDb) non-compliant filter rule 7W selects returns which claim withholding on Forms W-2G, Certain Gambling Winnings, and analysts move these returns into PS 55. Transaction Code (TC) 971 Action Code (AC) 122 will be present on IDRS CC TXMODA; however, these returns should NOT be referred to the Automated Questionable Credit (AQC) process for treatment.

(2) If you find one of these returns in inventory or are assigned to screen this inventory, follow IRM 25.25.2.2.1, Data Mining Screening Tree to screen and disposition the return.

Note: If the disposition is **"Refile"**, input a TC 972 AC 122 on the account. Also input EFDS return notes **"Rule 7 Verified."**

IRM 25.25.2.19(4) - Form 14103, Identity Theft Assistance Request (ITAR) is obsolete.

(4) Form 14027-B, Identity Theft Case Referral, must be treated as priority work. See IRM 25.23.3.2.5.2, Global Review, Action Required, for additional guidance about Form 14027-B referrals.

IRM 25.25.2.21(2) - Added link to RIVO OAR Documentation Job Aid.

(2) When an OAR is received in RIVO, RIVO will take the following actions:

- Review the return either per IRM 25.25.2.2, Data Mining Screening or per IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR.
- If the taxpayer income documents verify, perform the required actions to "Refile" the return in the Electronic Fraud Detection System (EFDS) and ensure the refund is released, see IRM 25.25.13.9, Releasing the Refund.

Caution: Check IRM 25.25.2.3 (4) boxes 4, 5 and 6 for up-to-date IRP warnings, EFDS notes and EFDS mode of contact indicating suspicious IRP.

- If the original return does not verify, request the documentation from TAS. To verify the documentation from TAS, please see SERP - OAR Additional Documentation - RIVO Portal (irs.gov).
- If the documentation does not substantiate the return, advise TAS of the results on the Form 12412. If the return is not already in "Scheme", push the return to "Scheme", per IRM 25.25.2.5, Adding to Scheme.
- Update EFDS notes and the return disposition as appropriate.
- Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS).
- Update the OAR database as appropriate.
- Close all RIVO control bases.

Note: If the Employer Identification Number (EIN) is on Mode of Contact (MOC) "Hold, Bogus Determination" or after research it is believed the EIN is potentially bogus, contact the Bogus Employer/Entity Fabrication Point of Contact (POC) Listing for expedited processing, see Point of Contact (POC) Listings.