

## IRM PROCEDURAL UPDATE

**DATE:** 04/23/2024

**NUMBER:** ts-21-0424-0553

**SUBJECT:** -Z Freeze Updating CI Instructions; -D Freeze Routing Instructions Clarified; Other Freeze Code Updates

**AFFECTED IRM(s)/SUBSECTION(s):** 21.5.6

**CHANGE(s):**

**IRM 21.5.6.4.2(1) Added TC 971 AC 016 for International. Changes made for program update.**

(1) The -A freeze is set when a duplicate return (Transaction Code (TC) 976), subsequent return (TC 977), a TC 971 with Action Code (AC) 010 or AC 012-015 (amended return), or a TC 971 AC 016 (international return) posts to an account. A TRNS36, Individual Master File (IMF) Duplicate Filing Notice, or TRNS193, Business Master File (BMF) Duplicate Filing Condition (created by a frozen account), is generated and forwarded to the campus AM paper function.

**Exception:** TC 971 with AC 010 or AC 012-01 6 does not generate a TRNS36. TC 971 AC 010 only generates a TRNS 193 in certain situations. Refer to IRM 21.6.7.4.4, Duplicate or Amended Returns - TRNS36, and IRM 21.7.9.4, Duplicate Filing Conditions Procedures, for more information.

**IRM 21.5.6.4.2(4) Box 3 Changed verbiage on closing cases. Box 4, added TC 971 AC 016, International. Change made for program update.**

(4) Take the following action during a telephone inquiry or field office inquiry:

**Caution:** Normal processing time frames may be temporarily extended. Refer to Where's My Amended Return? for current processing timeframes.

ROW NUMBER	IF	AND	THEN
1	Normal processing time of up to 16 weeks has <b>not</b> elapsed	TC 976/977 has posted to the module but an adjustment has not been made	Advise taxpayer to allow up to 16 weeks for normal processing. For IMF, provide the taxpayer with information about our automated amended return application: Where's My Amended Return? (WMAR), on <a href="https://www.irs.gov">irs.gov</a> . For more

ROW NUMBER	IF	AND	THEN
			information on WMAR refer to IRM 21.4.1.4 (8), Refund Inquiry Response Procedures.
2	<p>Normal processing time of up to 16 weeks has elapsed,</p> <p><b>OR</b></p> <p>the taxpayer furnishes more information</p>	<p>TC 976/977 has posted to the module, adjustment has not been made, and <b>there is an open control to an employee</b></p>	<p>Open control is for a Correspondence Imaging Inventory (CII) case:</p> <p><b>AM Employees:</b></p> <ul style="list-style-type: none"> <li>• Add the information to the CII case as a Case Note (CN).</li> <li>• Advise taxpayer to allow 30 days for a response.</li> </ul> <p><b>NON-AM Employees:</b> Follow procedure below to prepare a referral.</p> <p>Open control is <b>not</b> for a Correspondence Imaging Inventory (CII) case:</p> <ul style="list-style-type: none"> <li>• Prepare Form 4442/e-4442, Inquiry Referral. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access.</li> <li>• Advise taxpayer to allow 30 days for a response.</li> </ul> <p><b>CII Case Suspended to CAT-A:</b></p> <ul style="list-style-type: none"> <li>• Apologize for the delay and advise the taxpayer to allow an additional 30 days.</li> </ul>
3	Normal processing time of up to 16	TC 976/977 has posted to the module, adjustment	<b>DO NOT</b> initiate contact with a clerical team.

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ROW NUMBER	IF	AND	THEN
	<p>weeks has elapsed</p>	<p>has not been made, and the <b>open control is to a clerical function or a team number</b></p> <p><b>Note:</b> Generic employee numbers for Submission Processing (SP) can be found within IRM 3.11.6.3, Controlling CII Cases on the Integrated Data Retrieval System (IDRS), and IRM 3.11.6.9.3, MEFP and MEFS Accounts Management Rejected Queue. Generic employee numbers for Accounts Management (AM) CII cases can be found within IRM 21.5.1.5.1, CII General Guidelines.</p>	<p><b>AM Employees:</b></p> <ul style="list-style-type: none"> <li>Put the control in "B" status if you have sufficient information to work the case during the phone call and close the CII case if appropriate. Update the CII category code if appropriate. See IRM 21.5.1.5.2, Cases Currently Assigned in CII.</li> </ul> <p><b>Note:</b> CAT-A criteria must be considered before adjusting an account. Refer to Exhibit 21.5.3-2, Examination Criteria (CAT-A) - General.</p> <p><b>Exception:</b> If the taxpayer is calling regarding a carryback claim, refer to IRM 21.5.9.3.2, Status of a Carryback Application/Claim. If the taxpayer is calling regarding an Injured Spouse claim, refer to IRM 21.4.6.5.2, Injured Spouse Inquiries.</p> <ul style="list-style-type: none"> <li>If you do not have sufficient information to work the case, ask the taxpayer if they can fax the information needed to adjust the account while you are on the call. Have the taxpayer fax it directly to you. Follow procedures above to work and close the case if appropriate.</li> </ul>

ROW NUMBER	IF	AND	THEN
			<p><b>Note:</b> When available, the Enterprise Electronic Fax, (EEFax) must be used in lieu of manual faxing.</p> <p><b>NON-AM employees, or</b> if unable to have the taxpayer fax in the information due to a training issue (e.g., call sites), <b>or</b> taxpayer is unable to fax while you are on the call: Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.</p>
4	Normal processing time of up to 16 weeks has elapsed	TC 976/977 has posted to the module, adjustment has not been made, and there is no open IDRS control	<ol style="list-style-type: none"> <li data-bbox="954 909 1365 1041">1. If there is no Form 1040-X scanned into CII or on MeF, ask the taxpayer to refile the amended return.</li> </ol> <p><b>Exception:</b> Due to recent site closures, <b>DO NOT</b> advise the taxpayer to refile. Apologize for the delay and advise the taxpayer that the IRS is still working to resolve delays caused by previous closures.</p> <ol style="list-style-type: none"> <li data-bbox="954 1434 1385 1881">2. If the Form 1040-X is scanned into CII or on MeF, or another condition caused the -A Freeze, prepare Form 4442/e-4442 selecting "IRM" referral type and category "-A Freeze" Route to the Campus AM paper function within your directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper</li> </ol>

ROW NUMBER	IF	AND	THEN
			<p>function until further notice. Advise taxpayer to allow 30 days for a response to the referral.</p> <p><b>Reminder:</b> Route Form 4442/e-4442 prepared as a response to a closed carryback case to the service center that last worked the case. Review CII and IDRS to determine the proper routing.</p> <p>3. If module shows a TC 971 with AC 012, 013, 015 or 016, do as follows:</p> <ul style="list-style-type: none"> <li>○ Select "IRM" referral type, category "Other write-in".</li> <li>○ Input "Unresolved amendment in Collection, Exam, Automated Underreporter (AUR), International (as applicable), please work".</li> <li>○ Follow established procedures to route the referral to: AC 012 - Collections, AC 013 - Exam, AC 015 - AUR, AC 016 - International.</li> <li>○ Advise taxpayer to allow 30 days for a response.</li> </ul>
5	Normal processing time of up to 16 weeks has elapsed plus 30 more days	TC 976/977 has posted to the account and an adjustment has not been made	Refer to the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, IRM 13.1.7.3, TAS Case Criteria, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service

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ROW NUMBER	IF	AND	THEN
			<p>Criteria, before referring to TAS.</p> <p><b>Note:</b> If TAS criteria is not met, apologize to the taxpayer for the delay and advise them to allow another 30 days. Do <b>not</b> prepare another referral or leave another CII case note.</p>
6	Research and probing establish that the return is a true duplicate	Research shows an open control to an employee	<p>Any adjustment or freeze release action <b>must</b> be coordinated if there is an open control on the account. For open or multiple controls refer to IRM 21.5.2.3, Adjustment Guidelines – Research, for more information.</p> <p>If the employee with the open control agrees, either:</p> <ul style="list-style-type: none"> <li>• Close the control or put in "B" Status (as directed by the employee).</li> <li>• Release the freeze by inputting a TC 290 for .00 using Command Code (CC) REQ54, if appropriate.</li> </ul>
7	Research and probing establish that the return is a true duplicate	Research shows no open control or a team control	Take action as indicated in box 4 (no open control) or box 3 (open control to a clerical team) directly above.
8	History item "REPRXA150" is present <b>OR</b> the TC 976 generated as a result of a TC 971 AC 141 (Automated Substitute for Return (SFR))		Release -A freeze by inputting a TC 290 for 00 using CC REQ54. Refer to IRM 21.6.7.4.4.1, TRNS36 - Control, for more information.

**IRM 21.5.6.4.8(4) Changed verbiage on referrals for SFR/ASFR. Changes made for clarity.**

(4) If there is an SFR/ASFR assessment on the account please refer to IRM 4.13.2.2, Function Responsible & Routing Instructions, to identify the correct function to send the Form 4442/e-4442, Inquiry Referral.

- For SFR routing purposes, select IRM Category Audit Reconsideration on the referral and fax it to the applicable SFR campus. Refer to SERP Audit Reconsideration Requests - Central Reconsideration Unit (CRU) Addresses
- For ASFR routing purposes, select IRM Category Automated Substitute for Return (ASFR) on the referral and fax it to the ASFR Unit at the controlling campus. Refer to SERP Who/Where Form 4442 Referral Fax Numbers, for more information.
- Advise the taxpayer to expect a response within 30 days.

**IRM 21.5.6.4.9(1) Added TC 971 016 to what will create an E- freeze. Changes made for program update.**

(1) The E- freeze is set when no original return (Transaction Code (TC) 150) has posted and:

- A duplicate (BMF TC 976) or amended (IMF TC 977) return posts to the tax module
- CP 190, Notification that an Amended Return was Received but an Original Return was not Received, (BMF) is issued

**IRM 21.5.6.4.9.1(4) Updated verbiage to clarify reissuing TPP letters and which open paragraphs to use. Changes made for clarity.**

(4) The taxpayer’s identity **must** be authenticated before any action can be taken on the MFT 30 account. Take the following actions if a Form 1040 series return or Form 1040-X is received:

**Exception:**

IF	AND	THEN
AMS notes indicate TP has already authenticated	No actions were taken to post the tax return.  <b>Note:</b> If the only issue present is an unreversed TPP	1. Refer a Form 4442/e-4442, Inquiry Referral, to TPP using Category "RIVO TPP", to complete the necessary actions on the account.

IF	AND	THEN
	marker, do not refer to RIVO.	2. Suspend your case for 60 days.
More than 60 days since referral	TPP issue not resolved (e.g., UP 126 RC 0 remains unresolved)	Elevate the case to your P&A staff for coordination with RIVO.
The CII case includes a response to one of the above authentication request letters as outlined in IRM 25.25.6.2.2.1, Documentation Received		Route the case to the Return Integrity Verification Operations (RIVO) at STOP 6579 AUSC.

- a. Prepare Letter 288C, Interim Reply; Adjustment Request Considered, using an "\*" to replace the taxpayer's TIN.  
Use the following information in the open paragraph:

"We are unable to process your request because you did not respond to the authentication letter we previously sent. Once verified, your original return will be processed and we can process your request."

**Note:** Send the Letter 288C to the address on the information provided by the taxpayer.

- b. Re-issue the proper authentication letter to the taxpayer based on the TPP letter marker. If a TPP letter marker is not present, re-issue Letter 4883C. Letter 6330C and Letter 6331C cannot be reissued; issue Letter 4883C in place of Letter 6330C, and issue Letter 5071C in place of Letter 6331C.

**Note:** Send the TPP letter to the address on the information provided by the taxpayer. If no address, use the address on CC ENMOD.

**Caution:** The TPP letter may be reissued up to two times to the name and address on the return in question. Do not reissue the TPP letter a third time. Look for a letter history or history item on CC ENMOD XXXXC Sent, or a CC TXMOD marker TC 971 AC 123 MISC XXXXC Sent. If it has been issued twice on the same tax period, and if the taxpayer's authentication has still not been verified, issue a Letter 6167C, Identity Authentication Incomplete, and use paragraph "C," with a return address code of "TP." Also issue the Letter 288C, per (a) above.

- Letter 4883C, refer to Exhibit 25.25.6-2, Manually Issuing the Letter 4883C/SP, Potential Identity Theft during Original Processing.



- Letter 5071C, refer to Exhibit 25.25.6-5, Manually Issuing the Letter 5071C/SP, Potential Identity Theft during Original Processing with Online Option.
- Letter 5447C, refer to Exhibit 25.25.6-3, Manually Issuing the Letter 5447C/SP, Potential Identity Theft during Original Processing, Foreign Address.
- Letter 5747C, refer to Exhibit 25.25.6-4, Manually Issuing the Letter 5747C/SP, Potential Identity Theft during Original Processing - TAC AUTH ONLY.

**IRM 21.5.6.4.35.1(7) Added an example of documentation. Changes made for clarity.**

(7) If the credit card payment exceeds the balance due on the return and the taxpayer provides documentation verifying the payment (e.g., a copy of the credit card statement), release the -R freeze to release the overpayment.

**IRM 21.5.6.4.35.3.1(5) Updated Rule "7W" to be "7W1". Change made for clarity.**

(5) For all other calls where RIVO is holding the refund with a -R freeze, follow the guidance listed below to determine the proper actions. If multiple notices/letters or RIVO markers are present, follow the procedures for the last notice/letter or RIVO marker on the account:

**Reminder:** Research CC TXMOD and CC ENMOD for RIVO notices/letters.

ROW NUMBER	IF	THEN
1	The taxpayer is claiming identity theft	Refer to IRM 21.5.6.4.35.3.1.1, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement and the Taxpayer is Claiming Identity Theft.
2	The account has Automated Questionable Credit (AQC) indicators:  A TC 971 AC 140, TC 971 AC 122, TC 971 AC 128 (TC 971 AC 128 with MISC field "AQCPTC191" or "AQCPTC195") <b>OR</b> open control to IDRS number 1487877777 with an activity field of "AQC6X" or "AQC6XATAO", see IRM 25.25.7.2, Automated Questionable Credit (AQC) Inventory Types	<ul style="list-style-type: none"> <li>• AQC and TAC assistors, refer to IRM 25.25.7.9, Phone Calls Received via Toll-Free line 855-873-2100 or TAC Appointments, for guidance and procedures.</li> </ul>

ROW NUMBER	IF	THEN
	<p><b>Exception:</b> A TC 971 AC 122 with a MISC field of "7S", "7S1", "7V", or "7W1", are not AQC, unless a subsequent TC 971 AC 122 posts with another AQC inventory type in the MISC field. Do not refer the taxpayer to AQC. Follow the procedures in the boxes below based on whether a notice or letter has been issued.</p>	<ul style="list-style-type: none"> <li>• Non-AQC assistors, advise the taxpayer to call AQC at 855-873-2100. Provide the hours of operation Monday through Friday - 7:00 A.M. to 9:00 P.M. CT.</li> </ul> <p><b>Exception: DO NOT</b> refer the taxpayer to AQC if the account has an AQC indicator but the original refund was released, regardless of whether a letter was issued (Letter 4800C /Letter 3219C).</p>
3	<p>The account has a TC 971 AC 052 with a MISC field of "FRIV FILER" <b>AND</b> it has been less than 45 days since the posting date of the TC 150</p> <p><b>Exception:</b> If the account has a -E freeze, refer to IRM 21.5.6.4.10, -E Freeze.</p>	<p>Advise the taxpayer to allow 45 days for IRS to review the return.</p>
4	<p>The account has a TC 971 AC 052 with a MISC field of "FRIV FILER" <b>AND</b> it has been 45 or more days since the posting date of the TC 150</p> <p><b>Exception:</b> If the account has a -E freeze, refer to IRM 21.5.6.4.10, -E Freeze.</p>	<ol style="list-style-type: none"> <li>1. Prepare Form 4442/e-4442 using referral category "RIVO - Frivolous Filer Program (FRP)",</li> <li>2. Advise the taxpayer to allow 60 days for a response.</li> </ol>
5	<p>A RIVO notice or letter <b>has not</b> been issued (CP 05, CP 05A, Letter 4464C, Letter 2645C)</p>	<p>Refer to IRM 21.5.6.4.35.3.1.2, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - No RIVO Letter or Notice Issued.</p>
6	<p>A CP 05 or Letter 4464C <b>has</b> been issued</p>	<p>Refer to IRM 21.5.6.4.35.3.1.3, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Notice CP 05 or Letter 4464C Issued.</p>

<b>ROW NUMBER</b>	<b>IF</b>	<b>THEN</b>
7	A Letter 2645C <b>has</b> been issued	Refer to IRM 21.5.6.4.35.3.1.4, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Letter 2645C/2644C Issued.
8	A CP 05A <b>has</b> been issued	Refer to IRM 21.5.6.4.35.3.1.5, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Notice CP 05A Issued.

**IRM 21.5.6.4.35.3.2(1) Added 89C to list of AQC letters. Change made for clarity.**

(1) For accounts where the refund is being held by a RIVO -R freeze and no -A freeze is present, take the following actions:

<b>ROW NUMBER</b>	<b>IF</b>	<b>AND</b>	<b>THEN</b>
1	A response is received to the Letter 4800C, Letter 3219C or Letter 89C via Correspondence Imaging Inventory (CII)	The account contains AQC markers (Transaction Code (TC) 971 Action Code (AC) 122, TC 971 AC 140 or TC 971 AC 128 with MISC field)	<ul style="list-style-type: none"> <li>• Fax correspondence to 855-855-0616, and close your CII case.</li> <li>• If an interim letter has been sent through CII, send the taxpayer a Letter 86C, refer to IRM 21.3.3.4.2.1, Use of 86C Letter- Referring Taxpayer Inquiry/Forms to Another Office, advising the taxpayer that their correspondence is being transferred to RIVO for resolution and providing the AQC phone number, 855-873-2100 and the hours of operation, Monday through Friday - 7:00 A.M. to 9:00 P.M. CT. Provide a 60-day timeframe.</li> </ul>

ROW NUMBER	IF	AND	THEN
2	<p>A response to CP 05A is received via CII</p>	<p>There is a RICS/RIVO initiated -R freeze and no -A freeze</p> <p><b>Exception:</b> If the account contains AQC markers (TC 971 AC 122, TC 971 AC 140 or TC 971 AC 128 with MISC field), follow procedures in the first box above.</p>	<ul style="list-style-type: none"> <li>• Initiate a Form 4442/e-4442, Inquiry Referral, using "RIVO - WOW CP 05A."</li> </ul> <p><b>Note:</b> Do not include CII documents with the referral. RIVO has access to AMS to view CII documents.</p> <ul style="list-style-type: none"> <li>• If an interim letter has been sent through CII, send the taxpayer a Letter 86C, refer to IRM 21.3.3.4.2.1, Use of 86C Letter- Referring Taxpayer Inquiry/Forms to Another Office, advising the taxpayer that their correspondence is being transferred to RIVO for resolution. Provide a 60-day timeframe.</li> <li>• Close your CII case.</li> </ul>
3	<p>A response to any of the following other RIVO letters is received via CII:</p> <ul style="list-style-type: none"> <li>• CP 05</li> <li>• Letter 4464C</li> <li>• Letter 2644C</li> <li>• Letter 2645C</li> </ul>	<p>There is a RICS/RIVO initiated -R freeze and no -A freeze</p> <p><b>Exception:</b> If the account contains AQC markers (TC 971 AC 122, TC 971 AC 140 or TC 971 AC 128 with MISC field), follow procedures in the first box above.</p>	<ul style="list-style-type: none"> <li>• Initiate a Form 4442/e-4442, Inquiry Referral, using "RIVO Unresolved Module Freeze Only."</li> </ul> <p><b>Note:</b> Do not include CII documents with the referral. RIVO has access to AMS to view CII documents.</p> <ul style="list-style-type: none"> <li>• If an interim letter has been sent through CII, send the taxpayer a Letter 86C, refer to IRM 21.3.3.4.2.1, Use of 86C Letter- Referring Taxpayer Inquiry/Forms to Another Office, advising the taxpayer that their</li> </ul>

ROW NUMBER	IF	AND	THEN
			<p>correspondence is being transferred to RIVO for resolution. Provide a 60-day timeframe.</p> <ul style="list-style-type: none"> <li>• Close your CII case.</li> </ul>
4	A response/inquiry is received for a non-RIVO issue (math error notice, Letter 12C, etc.)	There is a RICS/RIVO initiated -R freeze and no -A freeze	<p>Resolve the inquiry as required per normal IRM procedures. If the resolution requires an adjustment (TC29X), input the adjustment using a hold code "1". Respond to the taxpayer.</p> <p><b>Exception:</b> In the case of a deceased taxpayer, <b>DO NOT</b> take any action to release the refund, including a manual refund. Follow the procedures in row 3 above.</p>

**IRM 21.5.6.4.48(1) (c) box 7 Updated sequence of actions. Change made for clarity.**

(1) The -X (Manual Refund) freeze is set when one of the following conditions is present:

- a. A manual refund is issued (usually for expedite and/or hardship reasons) with no Transaction Code (TC) 150 posted on the account. (Usually no action is required to release the -X freeze, because posting the return releases it.)

IF	AND	THEN
Research shows the TC 840 was input on an incorrect module or TIN		Move the TC 840 and applicable credits to the correct module and TIN. Refer to IRM 21.5.2.4.23.10, Moving Refunds.
It has been 26 cycles since the TC 840 posted and research shows the TC 840 was input on the correct module and TIN	The original return has not been processed	Advise taxpayer to resubmit return to the proper processing center.

- b. A return is coded Computer Condition Code (CCC)/Return Condition Code (RCC) "O" and the TC 150 posted without a TC 840

ROW NUMBER	IF	AND	THEN
1	Module has a TC 971 Action Code (AC) 664 (posted or pending)	No TC 840 has posted or is pending	Take no action to release the overpayment. Refer to IRM 21.4.4.6.1, Monitoring Manual Refunds, and IRM 21.4.4.5.2, Preparation of the Form 3753, Manual Refund Posting Voucher, for more information.
2	It has been less than 6 cycles since the TC 150 posted	The TC 840 is not yet showing on the module and there is no unpostable condition	Inform the taxpayer that the time for the information to post to the account has not passed and to call back in 6 weeks.
3	It has been at least 6 cycles since the TC 150 posted	The TC 840 is not showing on the module and there is an open IDRS control <b>to an employee</b> with no unpostable condition	Prepare Form 4442/e-4442, Inquiry Referral. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access.  <b>Note:</b> If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control "as the referral type.
4	It has been at least 6 cycles since the TC 150 posted	The TC 840 is not showing on the module and there is an open IDRS control <b>to a clerical function or a team number</b> with no unpostable condition	Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.

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ROW NUMBER	IF	AND	THEN
5	It has been at least 6 cycles since the TC 150 posted	The TC 840 is not showing on the module and the return was erroneously coded with CCC/RCC O. There is no open IDRS control present	Release the refund to the taxpayer by inputting a TC 290 for .00 with a Priority Code 8. Refer to IRM 21.4.4.3, Why Would A Manual Refund Be Needed?, for more information regarding when a manual refund is required.

c. Overpayment on a deceased taxpayer's account

ROW NUMBER	IF	AND	THEN
1	Command Code (CC) TXMOD shows a CCC/RCC L or W	There is no open IDRS control present	Refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, for more information on issuing refunds.  <b>Note:</b> If a manual refund is required, <b>Accounts Management/Field Assistance</b> Assistors send a Form 4442/e-4442 to the Campus AM paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Use "-X Freeze" as the referral type.
2	CC TXMOD shows a CCC/RCC L or W	There is an open IDRS control <b>to an employee</b>	Prepare Form 4442/e-4442. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access.  <b>Note:</b> If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). Advise the taxpayer to allow 30 days for a response. If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control" as the referral type.

ROW NUMBER	IF	AND	THEN
3	CC TXMOD shows a CCC/RCC L or W	There is an open IDRS control <b>to a clerical function or a team number</b>	Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.
4	CC TXMOD does not show a CCC/RCC L or W	There is no open IDRS control present	Refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, for more information on issuing refunds.  <b>Note:</b> If a manual refund is required, <b>Accounts Management/Field Assistance</b> Assistors send a Form 4442/e-4442 to the Campus AM paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Use "-X Freeze" as the referral type.
5	CC TXMOD does not show a CCC/RCC L or W	There is an open IDRS control <b>to an employee</b>	Prepare Form 4442/e-4442. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access.  <b>Note:</b> If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). Advise the taxpayer to allow 30 days for a response. If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control" as the referral type.
6	CC TXMOD does not show a CCC/RCC L or W	There is an open IDRS control <b>to a clerical function or a team number</b>	Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.

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ROW NUMBER	IF	AND	THEN
7	There is a date of death on CC IMFOLE	No SSA date of death on CC INOLES	<p>1. Toll-free assistors send a Form 4442/e-4442 to the Campus AM paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Use "-X Freeze" as the referral type.</p> <p>2. All others take the following steps:</p> <ul style="list-style-type: none"> <li>a. Research modules for TC 540 with transaction dates that match CC IMFOLE. This could involve numerous modules, including modules in retention.</li> <li>b. Reverse all TC 540s by inputting TC 542s using same date of death.</li> </ul> <p><b>Caution:</b> A TC 540 with DLN 28277-111-11111-Y <b>cannot</b> be reversed. If TC 540 is in error, issue a manual refund to release the refund. Forward the TIN to your P&amp;A staff to contact HQ analyst to reverse the TC 540.</p> <ul style="list-style-type: none"> <li>c. If CC IMFOLE has an unreversed TC 971 AC 524, reverse with a TC 972 AC 524. Refer to Exhibit 25.23.2-15, TC 972 AC 524 – Reversal of TC 971 AC 524 for more information.</li> <li>d. Issue a manual refund to release the refund.</li> <li>e. Monitor the account to confirm the date of death is cleared from CC IMFOLE.</li> </ul>

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d. A TC 840 posts to a module creating a debit balance

IF	THEN
There is an open IDRS control	<p>Prepare Form 4442/e-4442. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access.</p> <p><b>Note:</b> If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). Advise the taxpayer to allow 30 days for a response. If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control" as the referral type.</p>
There is no open IDRS control present	<ol style="list-style-type: none"> <li>1. Research for any missing credits.</li> <li>2. Transfer any misapplied credits.</li> <li>3. Input adjustment action, if necessary, to release the freeze.</li> <li>4. Take all necessary actions to resolve the debit balance before releasing the freeze and resuming notice issuance.</li> <li>5. Notify the taxpayer if the debit condition is correct.</li> </ol>

e. Taxpayer claims an overpayment of estimated tax credit of # [REDACTED] #

IF	THEN
You can verify the payment belongs to the taxpayer	Release the freeze with a TC 290 for .00 and PC 8. Refer to IRM 21.2.4.3.25, Processing EXES-TC 840 Transcripts (J/-X Freeze), for further instructions.
You cannot verify the payment belongs to the taxpayer	Take no action. An EXES-TC 840 transcript generates. Refer to IRM 21.2.4.3.25, Processing EXES-TC 840 Transcripts (J/-X Freeze).

**Note:** Refer to Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48 for conditions that set the -X freeze.

**IRM 21.5.6.4.52(7) Updated where to send cases with -Z freeze. Changes made due to procedural updates.**

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Note: #