

IRM PROCEDURAL UPDATE

DATE: 02/02/2024

NUMBER: wi-21-0224-0204

SUBJECT: Freeze Codes Updates

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

CHANGE(s):

IRM 21.5.6.4.2(4) Added link to Where's My Amended Return? page to provide current Form 1040-X processing time frame. Changes made for accuracy in processing time frames.

(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 not 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 irs.gov. For more information on WMAR refer to IRM 21.4.1.4 (8), Refund Inquiry Response Procedures.
2	Normal processing time of up to 16 weeks has elapsed, OR the taxpayer furnishes more information	TC 976/977 has posted to the module, adjustment has not been made, and there is an open control to an employee	Open control is for a Correspondence Imaging Inventory (CII) case: AM Employees: <ul style="list-style-type: none">• Add the information to the CII case as a Case Note (CN).• Advise taxpayer to allow 30 days for a response. NON-AM Employees: Follow

			<p>procedure below to prepare a referral.</p> <p>Open control is not for a Correspondence Imaging Inventory (CII) case:</p> <ul style="list-style-type: none"> • 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. • Advise taxpayer to allow 30 days for a response. <p>CII Case Suspended to CAT-A:</p> <ul style="list-style-type: none"> • Apologize for the delay and advise the taxpayer to allow an additional 30 days.
3	Normal processing time of up to 16 weeks has elapsed	<p>TC 976/977 has posted to the module, adjustment has not been made, and the open control is to a clerical function or a team number</p> <p>Note: 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</p>	<p>DO NOT initiate contact with a clerical team.</p> <p>AM Employees:</p> <ul style="list-style-type: none"> • Put the control in "B" status if you have sufficient information to work the case during the phone call and close the control if appropriate. Update the CII category code if appropriate. See IRM 21.5.1.5.2, Cases Currently Assigned in CII. <p>Note: CAT-A criteria must be considered before adjusting an account. Refer to Exhibit 21.5.3-2, Examination Criteria (CAT-A) - General.</p> <p>Exception: If the taxpayer is calling regarding a carryback</p>

		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>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"> 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. <p>Note: When available, the Enterprise Electronic Fax, (EEFax) must be used in lieu of manual faxing.</p> <p>NON-AM employees, or if unable to have the taxpayer fax in the information due to a training issue (e.g., call sites), or 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	<p>1. If there is no Form 1040-X scanned into CII or on MeF, ask the taxpayer to refile the amended return.</p> <p>Exception: Due to recent site closures, DO NOT 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>

			<p>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 function until further notice. Advise taxpayer to allow 30 days for a response to the referral.</p> <p>Reminder: 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, or 015, do as follows:</p> <ul style="list-style-type: none"> ○ Select "IRM" referral type, category "Other write-in". ○ Input "Unresolved amendment in Collection, Exam, Automated Underreporter (AUR), (as applicable), please work". ○ Follow established procedures to route the referral to: AC 012 - Collections, AC 013 - Exam, AC 015 - AUR. ○ Advise taxpayer to allow 30 days for a response.
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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	<p>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 Criteria, before referring to TAS.</p> <p>Note: If TAS criteria is not met, apologize to the taxpayer for the delay and advise them to allow another 30 days. Do not 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 must 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"> • Close the control or put in "B" Status (as directed by the employee). • Release the freeze by inputting a TC 290 for .00 using Command Code (CC) REQ54, if appropriate.
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 OR 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 21.5.6.4.5.1(5) Added Information about the systemic refund hold for returns claiming a Elective Payment Election. Change made for new credit.

(5) Section 6417 of H.R. 5376, Inflation Reduction Act (IRA), Sec. 13801, Elective Payment for Energy Property and Electricity Produced from Certain Renewable Resources, etc, allows applicable entities to claim an elective payment election (EPE) for certain credits for taxable years beginning after December 31, 2022. The IRA mandates that the IRS not issue any refund on tax returns claiming an EPE until the Return Due Date (RDD). The C- Freeze will systemically release the entire refund in the same cycle as the RDD.

IRM 21.5.6.4.10(4) Changed verbiage to clarify when to apply procedures related to a filed Form 1040-X. Change made for IRM clarity.

(4) Use the instructions below when processing amended returns on -E freeze cases:

Note: Do not refer cases to RIVO when there is an open Exam identified by an unreversed TC 424 or TC 420. See IRM 21.5.3-1, Claim Processing with Exam Involvement.

ROW NUMBER	IF	AND	THEN
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1	The taxpayer has provided a Form 1040-X with changes to the original return and the Form 1095-A, Health Insurance Marketplace Statement, or Form 8962, Premium Tax Credit (PTC), is attached	The account has an unresolved -E Freeze and a TC 971 AC 128 with a MISC field of AQCPTC191 or AQCPTC195	<p>1. Process the Form 1040-X using the procedures found in IRM 21.6.3.4.2.12.6, Premium Tax Credit Amended Returns. If full adjustment, don't suppress the adjustment notice. If partial adjustment, suppress the adjustment notice and send a letter to the taxpayer explaining the partial adjustment. Close the CII case.</p> <p>Note: If ACA Verification Service (AVS) identifies a discrepancy above tolerance, input the adjustment but do not address PTC.</p> <p>2. Open a control base to RIVO IDRS 1487866666, if completing a full adjustment, use the CII case number in the activity field, TPRQ as the category, and control status "A". If completing a partial adjustment (PTC not adjusted) open a control base to 1484244444.</p> <p>Note: If no adjustment is needed and the freeze needs to be released, control the case under 1487866666.</p>
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2	The taxpayer has provided a Form 1040-X with changes to the original return and no Form 1095-A, or Form 8962 is attached	The account has an unresolved -E Freeze and a TC 971 AC 128 with a MISC field of "AQCPTC191" or "AQCPTC195"	<ol style="list-style-type: none"> 1. Process the Form 1040-X using normal procedures. If full adjustment, do not suppress the adjustment notice. If partial adjustment suppress the adjustment notice. 2. Close the CII case. 3. Open a control base to RIVO IDRS 1487866666, if completing a full adjustment, use the CII case number in the activity field, TPRQ as the category, and control status "A". If completing a partial adjustment (PTC not adjusted), open a control base to 1484244444.
3	The taxpayer files a Form 1040-X, to remove a questionable credit (e.g., Form 7202 or Form 1040, Schedule H, Credits for Sick Leave and Family Leave, Form 4136, Credit for Federal Tax Paid on Fuels, Form 8863, Education Credits, etc.)	The account has an unresolved TC 810 RC 4	<ol style="list-style-type: none"> 1. Process the Form 1040-X using normal procedures. 2. Close the CII case. 3. Open a new monitor(M) control on TXMOD; Activity Code "REQ_FRZRLS," Category Code "FRP2." 4. Assign control to IDRS number 1486907202 per IRM 25.25.10.3.1, Cross Functional Account Freeze Cleanup.
4	The taxpayer files a Form 1040-X, to remove a questionable credit (listed above), the credit was not	The account has an unresolved TC 810 RC 4	<ol style="list-style-type: none"> 1. Process the Form 1040-X using normal procedures. 2. Close the CII case.

	allowed during original processing AND there are other changes to the amended return.		<ol style="list-style-type: none"> 3. Open a new monitor(M) control on TXMOD; Activity Code "REQ_FRZRLS," Category Code "FRP2." 4. Assign control to IDRS number 1486907202 per IRM 25.25.10.3.1, Cross Functional Account Freeze Cleanup.
5	The taxpayer files a Form 1040-X, to remove a questionable credit (listed above), the credit was not allowed during original processing AND there are NO other changes on the amended return.	The account has an unresolved TC 810 RC 4	<ol style="list-style-type: none"> 1. Input a TC 290 for .00 to release the -A freeze. 2. Send the taxpayer a letter advising we received their Form 1040-X and have forwarded the return to the examination department to release their refund. 3. Close the CII case. 4. Open a new monitor(M) control on TXMOD; Activity Code "REQ_FRZRLS," Category Code "FRP2." 5. Assign control to IDRS number 1486907202 per IRM 25.25.10.3.1, Cross Functional Account Freeze Cleanup.
6	The taxpayer files a Form 1040-X, to remove the IRC 1341 (Claim of Right) from Schedule 3, line 13d	The account has an unresolved TC 810 RC 3 or 4 and TC 971 AC 123 MISC>IRC 1341 DISALLOW.	<ol style="list-style-type: none"> 1. Process the Form 1040-X using normal procedures. 2. Close the CII case. 3. Open a new monitor(M) control on TXMOD; Activity Code

			<p>"REQ_FRZRLS." Category Code "FRP2."</p> <p>4. Assign control to IDRS number 1486901341 per IRM 25.25.10.3.1, Cross Functional Account Freeze Cleanup.</p>
7	<p>The taxpayer files a Form 1040-X, to remove the IRC 1341(Claim of Right) from Schedule 3, line 13d, the credit was not allowed during original processing AND there are other changes to the amended return.</p>	<p>The account has an unresolved TC 810 RC 3 or 4 and TC 971 AC 123 MISC>IRC 1341 DISALLOW.</p>	<p>1. Process the Form 1040-X using normal procedures.</p> <p>2. Close the CII case.</p> <p>3. Open a new monitor(M) control on TXMOD; Activity Code "REQ_FRZRLS," Category Code "FRP2."</p> <p>4. Assign control to IDRS number 1486901341 per IRM 25.25.10.3.1, Cross Functional Account Freeze Cleanup.</p>
8	<p>The taxpayer files a Form 1040-X, to remove the IRC 1341(Claim of Right) from Schedule 3, line 13d, the credit was not allowed during original processing AND there are NO other changes to the amended return.</p>	<p>The account has an unresolved TC 810 RC 3 or 4 and TC 971 AC 123 MISC>IRC 1341 DISALLOW.</p>	<p>1. Input a TC 290 for .00 to release the -A freeze.</p> <p>2. Send the taxpayer a letter advising we received their Form 1040-X and have forwarded the return to the examination department to release their refund.</p> <p>3. Close the CII case.</p> <p>4. Open a new monitor(M) control on TXMOD; Activity Code "REQ_FRZRLS," Category Code "FRP2."</p> <p>5. Assign control to</p>

			IDRS number 1486901341 per IRM 25.25.10.3.1, Cross Functional Account Freeze Cleanup.
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IRM 21.5.6.4.35(8) Added procedures for -R Freeze created by a TC 971 AC 831 related to Clean Vehicle Credit or Elective Payment Election claims. Change made for new credits.

(8) The -R (Additional Tax Liability) freeze is set when the following conditions occur:

ROW NUMBER	IF	THEN
1	Payment is received after account is full paid	<p>A TC 570 input with the TC 670 (payment) ensures the payment posts to the account and doesn't refund out.</p> <ol style="list-style-type: none"> 1. Research the account to ensure the payment was not misapplied to the incorrect tax period or incorrect TIN. 2. If after research you cannot determine why the payment was made or if the payment was made in error, release the TC 570 with a TC 571.
2	TC 570 posts in the same cycle as the TC 150	<ol style="list-style-type: none"> 1. Information may be missing from the return (e.g., signature, Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, if deceased taxpayer, or certificate showing court appointment, etc.). This is generated by the input of CCC/RCC "3". 2. Refer to IRM 21.5.6.4.35.2, Resolving -R Freeze. 3. If a scrambled SSN indicator "20" is present on CC ENMOD, OR an open IDRS control with control category "SCRM" or "SSA2" is present, refer case to the campus

		AM paper function that scrambled the SSN. Refer to IRM 21.6.2.4.3, Scrambled SSN Case Procedures, for more information.
3	An open return delinquency notice or investigation on a prior year (but not more than 6 years) holds individual income tax refunds and credit elects when a current year return is filed with the established refund amount in IRM 25.12.1.2 (2), How to Identify Delinquent Return Refund Hold	<ol style="list-style-type: none"> 1. TC 570 with "999" in the Julian date field of the DLN appear on the frozen module. 2. Follow procedures in IRM 21.5.6.4.35.2, Resolving -R Freeze, for processing when Taxpayer Delinquency Investigation (TDI) is present on the account.
4	TC 570 with TC 971 AC 151 (indicates multiple TIN filing condition)	<ol style="list-style-type: none"> 1. A DUPTIN TRNS36F transcript has generated to Brookhaven Service Center (BSC) AM. 2. Refer to IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - TRNS36F (DUPTIN Filing Condition), for more information and IRM 21.6.7.4.5.2, Telephone Inquiries Regarding TRNS36F.
5	TC 570 with a block series "55555", and a TC 971 AC 804 and/or 805	Refer to IRM 21.5.6.4.35.4, Refund Holds, for procedures.
6	EIP is credited back to the 2020 module	A REBATEREV transcript generates. Refer to IRM 21.5.6.4.35.2, Resolving -R Freeze.
7	TC 570 with a TC 971 AC 831 with MISC Code CVC or EPE	<p>Refund is on hold for credit review. Advise taxpayer to allow normal processing time frame. Do not release the freeze.</p> <p>Exception: For modules with MISC code EPE, If the module also contains a C-Freeze, refer to IRM 21.5.6.4.5.1, C-Freeze - Refund Holds for refund release time frame.</p>

IRM 21.5.6.4.35.2(1) Changed verbiage to include all amended return types. Change made for IRM clarity.

(1) Determine why the freeze was set. Take the following action to resolve a -R Freeze:

Exception: If there is RIVO involvement, refer to IRM 21.5.6.4.35.3, -R Freeze With Return Integrity Verification Operations (RIVO) Involvement, for more information.

ROW NUMBER	IF	THEN
1	Freeze is due to a payment	Research to find out where the payment belongs.
2	Payment was intended for another period or another taxpayer	Transfer the payment to the correct module. Refer to IRM 21.5.8, Credit Transfers.
3	Payment belongs on module, but tax is not yet assessed	Review account for Exam or AUR involvement or an amended return. Do not release the freeze.
4	Taxpayer made payment in error, creating overpayment that should be refunded	<p>Input Transaction Code (TC) 290 for .00 using Command Code (CC) REQ54, or if the account has a TC 570 holding the overpayment, input a TC 571 using CC REQ77, to release the freeze.</p> <p>Exception: If the overpayment is the result of a credit card payment, (i.e., TC 670 DLN with Doc Code 19 and the #6 in the 4th position of the EFT Trace number), refer to IRM 21.5.6.4.35.1, -R Freeze With Credit Card Payments, for more information.</p>
5	Freeze is set due to information missing from the IMF or BMF return	<ol style="list-style-type: none"> 1. Research CC RTVUE for Computer Condition Code (CCC) (CC CD: Field on RTVUE) "3" (also match lines on the first page of return to schedules attached) and CC TXMOD for a history item or case control indicating a missing signature or other element. 2. Determine what is missing through research and probing. <p>Note: Taxpayer may have been contacted via Letter 12C, Individual Return Incomplete for Processing: Form 1040 & 1040-S. CC ENMOD displays the selective paragraphs input on the letter.</p> <p>Note: If requesting a copy of the return or schedules, ask the</p>

		<p>taxpayer to write "Copy" on the return.</p> <p>3. If the inquiry can be resolved by the taxpayer faxing the missing information, take proper actions to release the freeze after receipt of the faxed information.</p> <p>Note: When available the Enterprise Electronic Fax (EEFax) must be used in lieu of manual faxing.</p> <p>Refer to IRM 21.5.6.4.17 (2), I-Freeze, under missing signature only and IRS has processed the return, for procedures on accepting faxed signature and IRM 21.5.3.4.2 (5), Tax Decrease or Credit Increase Processing, for more information on faxed signatures.</p> <p>Note: If the account cannot be resolved once the missing information is received, prepare a Form 4442/e-4442, Inquiry Referral, and forward to the Campus AM paper function within your directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice, with the information attached. Refer to Exhibit 21.1.7-1, Campus Address, for addresses to the Campuses.</p> <p>Exception: If there is an open control on the account, refer Form 4442/e-4442 to the employee who has the open control with the faxed information.</p>
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		<p>4. Adjust the account as necessary. Update the Return Processable Date (RPD) with the new documents received date.</p> <p>Note: If a reply is received with the missing information or signature after the return due date, you must correct the original ASED posted on the taxpayer's account. Refer to IRM 21.2.4.3.40.1 (3)(a), Computer Condition Code (CCC) 3 or U- Coded Returns, for more information on updating the ASED.</p> <p>5. Route the faxed information to the Image Control Team (ICT) to be scanned or attach to the original return using a TC 290 for .00, input on CC REQ54.</p> <p>Note: Call sites without access to ICT use Form 9856, Attachment Alert, or Form 10023-B, Attachment (To Be Associated With Return), to attach the information to the return.</p> <p>6. If the issue cannot be resolved and you identify a –R freeze, CCC "3", case while staffing the AM toll-free telephone line, provide the address of the Campus AM paper function to the taxpayer to submit the requested documentation.</p> <p>7. Input the necessary documentation on the account to show the taxpayer is mailing in the information.</p>
6	Freeze is set due to a missing or incomplete Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer	<p>1. Request a completed/signed copy of Form 1310 or certificate showing court appointment, be sent or faxed. Refer to IRM 3.11.3.10.3, Documentary Evidence on a Decedent Return, for procedures on identifying a correctly completed Form 1310.</p> <p>2. When Form 1310 is received,</p>

		<p>release the refund by inputting a TC 290 for .00 using CC REQ54.</p> <p>3. If no Form 1310 is received, refer to IRM 21.4.3.5.5 (6) and (11), Resolving Returned Refunds (Unexpired Checks), for procedures concerning the credit.</p> <p>Caution: A manual refund may be necessary. Refer to IRM 21.4.1.5.9.4, Deceased Taxpayers. If a manual refund is required, send a Form 4442/e-4442 to the Campus AM paper function within your Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice.</p>
7	Freeze is due to a refund hold that hasn't systemically released in the proper timeframe. See IRM 21.5.6.4.35.4, Refund Holds.	More research needs to be completed to determine why the refund has not released. If the case has an open control then prepare a Form 4442/e-4442 to the open control.
8	Freeze is set due to ITIN has expired with or without name control change	<p>Research if ITIN is active and entity is updated. If it is, release freeze. To release the freeze input TC 290 for .00 using CC REQ54, or if the account has a TC 570 holding the overpayment, input a TC 571 using CC REQ77, to release the freeze.</p> <p>If it isn't, see IRM 3.21.263.2.1, How to Identify Expired/Deactivated ITINs, for more information.</p> <p>For math error correction, refer to IRM 3.21.263.8.7, Math Errors, for more information.</p>
9	Control base is closed and TC 840/571 has been input	Freeze automatically releases when the transaction posts.
10	TC 290 was input, with blocking series 98 or 99	Claim was disallowed and Letter 105C, Claim Disallowed, was issued.
11	TDI is present on the account	<p>1. Refer to IRM 25.12.1.2, How to Identify Delinquent Return Refund Hold, for more information. Once it is determined the Toll-Free contact is a Delinquent Return Refund Hold, do not address the case in any way. Advise the taxpayer to call 866-897-3315, (hours of operation between 7:00 A.M. and</p>

		<p>7:00 P.M., Central Time). This is the number provided on the CP 63, We're Holding Your Tax Refund, Unfiled Tax Returns Being Requested, they receive.</p> <ol style="list-style-type: none"> 2. There is no indication the refund is part of the TDI Refund hold program (does not have the criteria in IRM 25.12.1.2, How to Identify Delinquent Return Refund Hold), explain no refund can be issued until taxpayer complies more fully. Inform the taxpayer they can obtain a copy of the forms by going to www.irs.gov or offer to mail the information to them. 3. Further questions about the TDI issue should be referred to the proper function. 4. Refer to IRM 5.19.2, Individual Master File (IMF) Return Delinquency, for more information on TDIs. 5. Refer to IRM 25.12.1.12, Taxpayer Responses Received in Accounts Management (AM), for more information on delinquent return refund hold issues. <p>Note: If taxpayer is claiming a hardship, follow TAS procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.</p>
12	The freeze is set due to an injured spouse claim filed with the original return (the TC 150 DLN has blocking series 92)	<ol style="list-style-type: none"> 1. Advise the taxpayer to allow 11 weeks for Electronic Filing (ELF) returns and 14 weeks for paper return processing, from the date the original return was received, for the injured spouse claim to be worked (unless extended timeframe of 18 weeks for e-file and 20 weeks for paper are in effect, research SERP Alerts). <p>Note: Use the Julian date on CC TXMOD</p> <ol style="list-style-type: none"> 2. Refer to IRM 21.4.6.5.2, Injured

		<p>Spouse Inquiries, for more information.</p> <p>Exception: If Form 8379, Injured Spouse Allocation, was filed for any filing status other than Married Filing Joint (FS 2), release the refund with a TC 571.</p>
13	TC 570 with TC 971 AC 151	Refer to IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - TRNS36F (DUPTIN Filing Condition), for more information.
14	Freeze is due to either EIP credited back to the 2020 or 2021 module or AdvCTC credited back to the 2021 module creating a REBATEREV transcript AND there is an open control to an employee	<p>AM Employees:</p> <ul style="list-style-type: none"> • Add the information to the CII case as a Case Note (CN). • Advise taxpayer to allow 30 days for a response. <p>NON-AM Employees: 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>
15	Freeze is due to either EIP credited back to the 2020 or 2021 module or AdvCTC credited back to the 2021 module creating a REBATEREV transcript AND there is an open control to a clerical function or a team number	<p>DO NOT initiate contact with a clerical team.</p> <p>AM Employees:</p> <ul style="list-style-type: none"> • Put the control in "B" status and release the freeze by following procedures in IRM 21.6.3.6 (4) and (5), REBATEREV (REBV) Transcripts. Close the control as appropriate. <p>NON-AM employees: Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.</p>