

## IRM PROCEDURAL UPDATE

**DATE: 10/07/2022**

**NUMBER: wi-21-1022-1009**

**SUBJECT: Refund Research**

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

**CHANGE(s):**

### **IRM 21.4.1.4 Added verbiage concerning two prior tax years to align with Where's My Refund programming.**

(1) Taxpayers can use the following IRS automated systems to check their federal refund status:

- Where's my Refund (WMR) provides refund information for the current processing year plus two prior year returns
- IRS2GO provides current processing year plus two prior year return information
- Refund Hotline provides refund information for current processing year only

**Note:** If taxpayer is calling regarding their state refund, refer to State Income Tax Contact Information for the appropriate state agency number.

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

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

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

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

(3) Use the following table to determine if the processing time frame has been met. If prior to February 15th, probe the taxpayer to determine if they meet the PATH Act Section 201 criteria and advise them of the refund time frames specified in IRM 21.4.1.3.1, PATH Act Refunds.

- Some e-filed returns are accepted before the **publicly announced start date** for accepting and processing electronically filed returns. This is done for testing the system. However, no returns are processed until the announced date, therefore no time frame calculation should start before the publicly announced start date for those early returns. All other time frame calculations should start on the date of the acknowledgement for the e-filed return. This **publicly announced start date** is also valid for paper filed tax returns. Do not conduct any research on the account prior to the official filing date. Review time frames below.
- The refund amount from the original return should always be used when accessing WMR. WMR will give taxpayers the option of selecting the current or prior two tax years to check their refund status. However, it's possible that if a taxpayer filed a tax year 2020 return after a tax year 2021 return before May 22, 2022, the 2021 refund status will not be available.

**Note: DO NOT** conduct any refund research prior to the end of these time frames, unless conditions in the table in (4) below exist.

Return Type	Processing Time Frame
Paper refund return	<ul style="list-style-type: none"> <li>• 6 weeks for normal processing</li> <li>• For Injured Spouse returns see IRM 21.4.6.5.2, Injured Spouse Inquiries, for additional information.</li> </ul> <p><b>Note:</b> If taxpayer filed a Form W-7, Application for IRS Individual Taxpayer Identification Number, with their return, see IRM 3.21.263.8.4, Refund Inquiries Involving ITIN Issues.</p>
e-File refund return	<ul style="list-style-type: none"> <li>• 3 weeks (see above for time frame calculation guidance)</li> <li>• Refund research may begin on the 21st day</li> </ul> <p><b>Caution:</b> Tax returns meeting the PATH Act Section 201 criteria may exceed the 21 day time frame between the return received date and refund sent status.</p>
1040-X return (see (6) below for amended return information through IRS automation)	<ul style="list-style-type: none"> <li>• up to 16 weeks</li> </ul>

**Note:** Processing times for Form 1040, U.S. Individual Income Tax Return, and/or Form 1040-X, Amended U.S. Individual Income Tax Return, may be temporarily extended. Refer to any SERP Alerts regarding these extended time frames.

**Note: #** [Redacted]

**Caution:** Additional taxpayer authentication is required on modules where RIVO or CI-SDC indicators are present and a CP 53 series notice was issued (e.g., CP 53, 53A, 53B, 53C, or 53D) for the tax period in question. Follow the procedures in IRM 21.1.3.2.4, Additional Taxpayer Authentication, and refer to IRM 25.25.12.8, Limited Direct Deposit Refund Procedures. See IRM 21.4.1.5.8.1, Direct Deposit Reject Reason Codes, for additional CP 53 notice series information. If the caller cannot authenticate and this is a TPP call, provide the caller the toll-free appointment number, 844-545-5640, to schedule an appointment at one of the Taxpayer Assistance Centers (TACs), (Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone). For non TPP calls, taxpayers may check their records and call back.

(4) For current and prior two processing year individual accounts, ask the taxpayer if they've checked on the status of the refund by using one of the IRS automated systems: Where's My Refund (WMR) on IRS.gov; IRS2GO (English and Spanish) for smart phones; or the Refund Hotline. Use the table below to determine your call resolution actions.

**Note:** If a taxpayer requests assistance with the IRS automated systems listed above, **do not** attempt to access the system for them. Instead, provide the taxpayer verbal instructions on where/how to obtain the status of their refund. If the caller is an unauthorized third party, do not refer them to the automated systems.

**Exception:** Regardless of the return processing time frame, if the taxpayer is calling in an attempt to stop a direct deposit for any reason, including an error in direct deposit information, and wants to flip the direct deposit to a paper check (TC 971 AC 850), follow procedures in IRM 21.4.1.5.7 (3), Direct Deposits - General Information. Remember to check for Refund Advance Product (RAL/RAC) indicators.

**Reminder:** For authentication procedures, see IRM 21.1.3.2.3, Required Taxpayer Authentication.

If taxpayer's response is	Then
No, and the normal processing time frames have	1. <b>DO NOT access the taxpayer's account or complete any research.</b>

If taxpayer's response is	Then
not been met.	<p>2. Provide the taxpayer with appropriate return processing time frames and information about our automated refund applications:</p> <ul style="list-style-type: none"> <li>○ Where's My Refund? on IRS.gov, now includes a "refund status tracker bar" that will show you which processing status your return is in: <ul style="list-style-type: none"> <li>a. Return Received – no projected refund date is given</li> <li>b. Refund Approved – the refund date depending on direct deposit or paper check mailing is provided</li> <li>c. Refund Sent – informs the taxpayer of the date the refund was transmitted to the financial institution, or the date a paper check was mailed</li> </ul> </li> <li>○ IRS2Go (English and Spanish), our free mobile application for smart phones</li> <li>○ Refund Hotline - 800-829-1954 - toll free assistors provide <b>only</b> if the taxpayer does not have access to a computer or the internet</li> </ul> <p>3. Before ending the call, on Individual accounts, advise the taxpayer that the best way to get the most current information about their refund is through the automated systems, Where's My Refund (WMR) on IRS.gov; IRS2GO (English and Spanish) for smart phones; or the Refund Hotline. They are fast, accurate and available 7 days a week from any computer or smart phone with internet access, and the information provided is specific to each taxpayer who uses the tool. Remind them that by using the automated systems, they would not have to wait on hold to speak to an assistor. Also, advise them that updates to the automated systems will depend on the account status, and whether required actions have been completed to release the refund. Automated systems are not available for business taxpayers.</p> <p>4. Route them out to the automated Refund Hotline, transfer to extension 3158 for English or 3258 for Spanish.</p> <p>5. If the taxpayer refuses to be routed to the automated refund hotline, ask the taxpayer if they have any additional questions. If not, then</p>

If taxpayer's response is	Then
	thank him/her for calling and end the call.
No, and the normal processing time frames have been met.	<ol style="list-style-type: none"> <li>1. Authenticate the taxpayer's identity and conduct account research to assist the taxpayer. See IRM 21.4.1.4.1, Locating the Taxpayer's Return, for additional information.  <b>Reminder:</b> If, after research, it is determined the normal processing time frame has not expired, follow steps 2 -4 in the box below.</li> <li>2. Before ending the call, on Individual accounts, advise the taxpayer that the best way to get the most current information about their refund is through the automated systems, Where's My Refund (WMR) on IRS.gov; IRS2GO (English and Spanish) for smart phones; or the Refund Hotline. They are fast, accurate and available 7 days a week from any computer or smart phone with internet access, and the information provided is specific to each taxpayer who uses the tool. Remind them that by using the automated systems, they would not have to wait on hold to speak to an assistor. Also, advise them that updates to the automated systems will depend on the account status, and whether required actions have been completed to release the refund. Automated systems are not available for business taxpayers.</li> </ol>
Yes, and the normal processing time frames haven't been met, and they received a response saying, "We received your tax return and it is being processed," or "Your tax refund is scheduled to be sent to your bank on..."	<ol style="list-style-type: none"> <li>1. <b>DO NOT access the taxpayer's account or complete any research.</b></li> <li>2. Advise the taxpayer that you are unable to provide any additional information than the information already provided by the automated system and provide the appropriate return processing time frames.</li> <li>3. Before ending the call, on Individual accounts, advise the taxpayer that the best way to get the most current information about their refund is through the automated systems, Where's My Refund (WMR) on IRS.gov; IRS2GO (English and Spanish) for smart phones; or the Refund Hotline. They are fast, accurate and available 7 days a week from any computer or smart phone with internet access, and the information provided is specific to each taxpayer who uses</li> </ol>

If taxpayer's response is	Then
	<p>the tool. Remind them that by using the automated systems, they would not have to wait on hold to speak to an assistor. Also, advise them that updates to the automated systems will depend on the account status, and whether required actions have been completed to release the refund. Automated systems are not available for business taxpayers.</p> <p>4. Ask the taxpayer if they have any additional questions. If not, then thank them for calling and end the call.</p>
<p>Yes, and the normal processing time frames haven't been met, and they originally received a response saying "We received your tax return and it is being processed," or "Your tax refund is scheduled to be sent to your bank on..." or other message regarding the refund status, <b>but now</b> the automated system returns a message indicating "no data available"</p>	<p>DO NOT access the taxpayer's account or complete any research.</p> <p>Tell the taxpayer:</p> <ol style="list-style-type: none"> <li>1. The initial message is still accurate, we received the return, and it is being processed. Provide the appropriate return processing time frames.</li> <li>2. The tool is updated no more than once a day – usually overnight.</li> <li>3. They should wait and check the tool again tomorrow.</li> </ol>
<p>Yes, and the normal processing time frames <b>have been met</b>, and they originally received a response saying "We received your tax return and it is being processed," or "Your tax refund is scheduled to be sent to your bank on..." or other message regarding the refund status, <b>but now</b> the automated system returns a message indicating "no data available"</p>	<ol style="list-style-type: none"> <li>1. Authenticate the taxpayer's identity and conduct account research to assist the taxpayer.</li> </ol> <p><b>Note:</b> The automated systems may at times provide an incorrect response in error. Apologize for any inconvenience and conduct research.</p>
<p>Yes, and the taxpayer provides a 4-digit reference number that they got on one of the automated systems or a "take action" message was</p>	<ol style="list-style-type: none"> <li>1. Authenticate the taxpayer's identity and conduct account research to assist the taxpayer. See IRM 21.4.1.6, Internet Refund Fact of Filing (IRFOF), for further guidance, and Exhibit 21.4.1-3, Internet Refund Fact of Filing</li> </ol>

If taxpayer's response is	Then
received but no reference number	<p>Reference Numbers, for a list of the most common reference codes.</p> <p><b>Exception:</b> If IDRS research reveals UPC 126 RC 0, see the guidance in the (2) Table in IRM 21.4.1.4.1.2, Return Found/Not Processed, for guidance.</p>
Yes, and the taxpayer was informed by the automated application that a change occurred to the refund amount for which the taxpayer needs additional information, or the taxpayer was provided with a call back number and 3-digit extension	<ol style="list-style-type: none"> <li>1. Authenticate the taxpayer's identity and conduct account research to assist the taxpayer. See IRM 21.4.1.5.1, Refund Not Sent or Amount Differs, for additional information.</li> </ol>
Yes, but the automated application "cannot provide any information" and it has been more than 24 hours since the taxpayer received acknowledgement of their e-filed return or 4 weeks since they mailed their paper return	<ol style="list-style-type: none"> <li>1. Authenticate the taxpayer's identity and confirm that they are using the correct shared secrets on the automated applications (TIN, filing status and expected refund amount, in whole dollar amount). Once authenticated, provide correct shared secrets if applicable. Access CC FFINQ or CC REINF, if necessary. <b>Do not provide any refund information, unless there is a TC 846 present. Do not continue with the steps below if the TC 846 status is provided.</b></li> <li>2. Before ending the call, on Individual accounts, advise the taxpayer that the best way to get the most current information about their refund is through the automated systems, Where's My Refund (WMR) on IRS.gov; IRS2GO (English and Spanish) for smart phones; or the Refund Hotline. They are fast, accurate and available 7 days a week from any computer or smart phone with internet access, and the information provided is specific to each taxpayer who uses the tool. Remind them that by using the automated systems, they would not have to wait on hold to speak to an assistor. Also, advise them that updates to the automated systems will depend on the account status, and whether required actions have been completed to release the refund. Automated systems are not available for business taxpayers.</li> <li>3. Route them out to the automated Refund Hotline, transfer to extension 3158 for English or</li> </ol>

If taxpayer's response is	Then
	<p>3258 for Spanish.</p> <p>4. If the taxpayer refuses to be routed to the automated refund hotline, ask the taxpayer if they have any additional questions. If not, then thank him/her for calling and end the call.</p>
<p>Yes, and the normal processing time frames have been met</p>	<ol style="list-style-type: none"> <li>1. Authenticate the taxpayer's identity and conduct account research to assist the taxpayer. See IRM 21.4.1.4.1, Locating the Taxpayer's Return, for additional information.</li> <li>2. Before ending the call, on Individual accounts, advise the taxpayer that the best way to get the most current information about their refund is through the automated systems, Where's My Refund (WMR) on IRS.gov; IRS2GO (English and Spanish) for smart phones; or the Refund Hotline. They are fast, accurate and available 7 days a week from any computer or smart phone with internet access, and the information provided is specific to each taxpayer who uses the tool. Remind them that by using the automated systems, they would not have to wait on hold to speak to an assistor. Also, advise them that updates to the automated systems will depend on the account status, and whether required actions have been completed to release the refund. Automated systems are not available for business taxpayers.</li> </ol>

**Reminder: Where's My Refund** cannot provide any information on Form 1040-X or Form 8379, Injured Spouse Allocation, claims filed after the original return. To check the status of Form 1040-X taxpayers must use the Where's My Amended Return (WMAR) application on IRS.gov. See (8) below for Form 1040-X information through automation.

(5) When responding to a paper refund request, if there is no record of a return after researching, see IRM 21.4.1.4.1, Locating the Taxpayer's Return. Contact the taxpayer to request additional information.

**Note:** Consider the possibility that the taxpayer has made an informal claim for a refund. In some situations, an informal claim submitted by the RSED may be perfected after the RSED and the perfected claim will be considered filed on the earlier date. See IRM 21.5.3, General Claims Procedures, and IRM 25.6.1.10.2.6.3, Informal Claims, for information and guidance.



(6) If the taxpayer has other non-refund related issues, after authenticating the taxpayer's identity, conduct the necessary account research and provide assistance according to the applicable IRM procedures.

(7) If IDRS research (CC IMFOL, CC TXMOD, CC ENMOD) reveals any of the following conditions, follow IRM 25.25.6.6, Non Taxpayer Protections Program (TPP) Telephone Assistors Response to Taxpayers, for guidance:

- The account has UPC 126 RC 0 (with or without the letter). See the table in IRM 21.4.1.4.1.2.1, Unpostable Conditions, for guidance
- TC 971 AC 111 (only those that had a previous TC 971 AC 121, TC 971 AC 124, or TC 971 AC 129 marker) and the return is posted on MFT 32
- TC 971 AC 121 (TC 971 AC 121 is no longer used after January 2017)
- TC 971 AC 123 with a MISC field of TPP RECOVERY on CC IMFOL or CC TXMOD or an open control assigned to IDRS# **1487388888**. See IRM 25.25.6.1.7.1, Taxpayer Protection Program (TPP) Recovery Project.
- TC 971 AC 124 with the DLN of the return in question in the MISC field - (used exclusively beginning in January 2017)
- TC 971 AC 124 with the DLN of the return in question in the MISC field - and no return posted (unpostable has been identified as deleted (URC D))
- TC 971 AC 129 - the return is generally posted to MFT 30
- 4883C, 5071C, 5447C or letter 5747C, and the taxpayer received but lost the letter, moved, or never received the letter
- 4883C, 5071C, 5447C or letter 5747C, and the taxpayer is questioning the reason for the delay

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

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

If the time frame has been met:

- Authenticate the taxpayer's identity.
- Access CC TXMOD to determine if we have received the Amended Return. Form 1040-X should be on IDRS within 3 weeks from the date filed.

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

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

- WMAR keys off the TC 971 AC 120 placed on the account by Submission Processing. Conduct the necessary account research and provide assistance according to the applicable IRM procedures. See IRM 21.5.3.3.1, Locating Amended Returns (Form 1040-X), for additional information.
- WMAR does NOT provide the status of Form 843 Claims, Injured Spouse Claims, Carrybacks (applications and claims), Form 1040 series marked as an amended return, or amended returns with a foreign address.
- WMAR cannot provide information on amended returns accepted directly by Compliance/Exam/TAC or other functions in which the input of TC 971 AC 120 by Submission Processing is bypassed.
- **Again, emphasize the best way to get the most current refund information is through the automated systems. They are fast, accurate and available 7 days a week from any computer with internet access, AND the information provided is specific to each taxpayer who uses the tool. Also remind the taxpayer that by using the automated systems, they would not have to wait on hold to speak to an assistor.**

If the taxpayer's response is	Then
No	<ol style="list-style-type: none"> <li>1. Provide the taxpayer with the appropriate processing time frame and information about our automated Amended Return applications: <ul style="list-style-type: none"> <li>○ Where's My Amended Return? (WMAR) on IRS.gov includes a "status tracker bar" that will show you which processing status your amended return is in: <ol style="list-style-type: none"> <li>a. Amended Return Received – Taxpayer is provided the received date and told to wait 16 weeks for processing</li> <li>b. Adjusted – The adjustment posting date is provided with information to wait 3 weeks for the refund/notice</li> <li>c. Completed – The taxpayer should have already received the refund and notice information, and the inquiry date is greater than 3 weeks from the adjustment date</li> </ol> </li> <li>○ Form 1040-X toll free number- 866-464-2050 - provide <b>only</b> if the taxpayer does not have access to a computer or the internet</li> </ul> </li> <li>2. Advise the taxpayer <b>the best way to get the most current information about their Amended Return is through the automated systems. They are fast, accurate and available 7 days a week from any computer with internet access, AND the information provided is specific to each taxpayer who uses the tool.</b></li> <li>3. Advise the taxpayer it could take up to 3 weeks from</li> </ol>

If the taxpayer's response is	Then
	<p>the date the amended return was filed for information to become available. Also remind them that by using the automated systems, they would not have to wait on hold to speak to an assistor.</p> <p><b>Note:</b> Transferring a caller directly to the Form 1040-X number is <b>not</b> an option. Transfer the caller to the WMAR automated application by using the WMR CSR direct transfer numbers #3158 for English or #3258 for Spanish. Inform the caller before you transfer, select the "Amended Return" prompt to use the automated application.</p> <ol style="list-style-type: none"> <li>4. If the taxpayer declines to use the automated tool - DO NOT access their account or complete any research.</li> <li>5. Ask the taxpayer if they have any additional questions. If not, then thank him/her for calling and end the call.</li> </ol>
<p>Yes, and they received a response saying, "We received your amended tax return on... and it is being processed", or "received on...and adjusted on..."</p>	<ol style="list-style-type: none"> <li>1. <b>DO NOT Access their Account or complete any research.</b></li> <li>2. Advise the taxpayer of the appropriate processing time frame and that you are unable to provide any additional information other than the information already provided by the automated system.</li> <li>3. Advise the taxpayer <b>the best way to get the most current information about their amended return is through the automated systems. They are fast, accurate and available 7 days a week from any computer with internet access, AND the information provided is specific to each taxpayer who uses the tool. Also remind them that by using the automated systems, they would not have to wait on hold to speak to an assistor.</b></li> <li>4. Ask the taxpayer if they have any additional questions. If not, then thank them for calling and end the call.</li> </ol>
<p>Yes, and any of the following apply:</p> <ul style="list-style-type: none"> <li>• The taxpayer provides a reference number they got on one of the automated systems, or</li> </ul>	<p>Authenticate the taxpayer's identity and conduct account research to assist the taxpayer.</p>

If the taxpayer's response is	Then
<ul style="list-style-type: none"> <li>• The taxpayer was informed by the application a change occurred to the amended return or refund amount, or</li> <li>• A notice or letter was received, for which they need additional information, or</li> <li>• The taxpayer was informed by the application to contact us if the amended return was filed more than 3 weeks ago and we have no record of it</li> </ul>	

(9) When practical, telephone the taxpayer for any additional information you may need. If you cannot contact the taxpayer by telephone, use existing letters to reply to or request additional information from the taxpayer.

**Note:** When contacting taxpayers, refer to IRM 21.1.3, Operational Guidelines Overview, for the appropriate disclosure authorization procedures.

(10) Address correction is acceptable over the telephone for release of an undeliverable refund freeze. See IRM 3.13.5.29, Oral Statement/Telephone Contact Address Changes Requirements, for guidance. Ensure you are talking to the taxpayer or their authorized representative and document the adjustment remark section following the procedures found in IRM 21.1.3.20.2, Oral Statement Documentation Requirements. If there is any reason to doubt the identity of the person calling, request the caller to submit the information in writing. See Section 5.04(3) of Rev. Proc. 2010-16, 2010-19 IRB 664 for information about how the IRS is orally informed of address changes.

(11) To research refund inquiries concerning non-receipt of direct deposit, see IRM 21.4.1.5.7, Direct Deposits - General Information.

(12) The TC 971 AC 696 was established to indicate that Bureau of the Fiscal Service (BFS) has acknowledged/confirmed receipt of an IRS refund record. This code has no impact on refunds, either paper check, direct deposit or split refunds. It does not indicate that a refund was offset or is being offset, nor does it prevent a refund from being offset by BFS to a non-tax debt.

**IRM 21.4.1.4.1.1(1) Updated procedures when processing timeframe is met. Change made to align with information provided on IRS.gov.**

(1) Review the following table to determine the required action. See IRM 21.4.1.4(3), Refund Inquiry Response Procedure, for normal processing time frames.

<b>If maximum normal processing time is:</b>	<b>Then</b>
Not met	<ul style="list-style-type: none"> <li>• 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.</li> </ul> <p><b>Note: DO NOT</b> offer the toll free refund hotline, 800-829-1954, as an option unless the taxpayer states they do not have a computer, or internet access.</p> <p><b>Reminder:</b> Where's My refund cannot provide any information on Form 1040-X, Amended U.S. Individual Income Tax Return.</p>
Met and the tax module indicates that a paper return or Form 1040-X was <b>received</b> , but was <b>not processed</b> (e.g., TC 971 AC 120)  <b>or</b>	<ul style="list-style-type: none"> <li>• . Apologize for the delay and advise the taxpayer that we are working returns in the order that they were received.</li> <li>• Advise the taxpayer: "In most instances, no further action is needed. Whether you filed electronically or by paper, we will contact you by mail if we need more information or if we made a change to your return."</li> <li>• If the taxpayer filed electronically, advise them if they received an acknowledgement, they do not</li> </ul>

If maximum normal processing time is:	Then
<p>Met, but <b>no record</b> that a paper return or a Form 1040-X was received</p> <p>For contacts regarding a Form 1040-X, see IRM 21.5.3.3.1, Locating Amended Returns (Form 1040X), for more information.</p>	<p>need to take any further action other than promptly responding to any requests for information. If no acknowledgement received, advise them to refile.</p> <ul style="list-style-type: none"> <li>• If the taxpayer filed on paper more than six months ago and is due a refund, and Where's My Refund? does not have any information about the status of their return, advise them to resubmit the tax return, electronically if possible. If resubmitting by paper, make sure the return includes an original signature, and include all documents submitted with the original return.</li> <li>• Provide the taxpayer with the irs.gov web address "www.irs.gov/covidstatus" to check the current operational status due to Covid-19.</li> </ul> <p><b>Note:</b> If the taxpayer received a CP 80, follow guidance above. For more information regarding CP 80, see IRM 21.2.4.3.44.2, CP80/CP080 Resolution and AMRH12 Reply Received.</p>
<p>Met but no record of an e-File return</p>	<ul style="list-style-type: none"> <li>• For original returns, see the table in IRM 21.4.1.4.1 (1), Locating the Taxpayer's Return, for SCFTR return research procedures.</li> <li>• If no information found on CC SCFTR, advise taxpayer to refile. See IRM 21.2.1.22, Modernized e-File (MeF/TRDB), and IRM 3.42.5.14.5, Forms for 1040 Modernized e-File (MeF), for limitations on e-filed current and prior year returns.</li> </ul>

**IRM 21.4.1.4.1.2 Added procedures if a MFT 32 module with a TC 976 posted does not have an ID theft indicator. Change made for missing scenario.**

(1) The return was received, but not processed:

If Command Code (CC)	Research Shows	Then
TXMOD	UXXXX (unpostable return) in same line as TC 150 in pending transaction section. See IRM 21.4.1.4.1.2.1, Unpostable Conditions, and IRM 21.5.5, Unpostables.	Research CC UPTIN

If Command Code (CC)	Research Shows	Then
TXMOD/IMFOL	TC 914, 916 or 918 or # [REDACTED] # [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 RIVO is reviewing the return.	<ul style="list-style-type: none"> <li>• Advise the caller that the return is still in processing.</li> <li>• If there are freeze code conditions present, these will take precedence over the TC 971 AC 052/152</li> <li>• If there are no freeze codes present, and the account has: A transaction code (TC) 971, action code (AC) 052 posted, normal processing time will increase by two cycles. A TC 971, AC 152 posted, normal processing time will increase by one cycle. If both TC 971 AC 052 and TC 971 AC 152 appear on the account, use the 2 cycle delay, as the AC 052 would supersede the AC 152. If the taxpayer asks why the processing time was increased tell them the return was randomly selected for</li> </ul>

If Command Code (CC)	Research Shows	Then
		<p>additional review.</p> <p><b>Reminder:</b> Do not mention RIVO, CI, etc, unless other account conditions indicate involvement and require it.</p> <p><b>Note:</b> If the processing time frames are up and the return is UPC 126 or UPC 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	Return was zeroed out by RIVO (the address may have been updated to the service center address)	Initiate a Form 4442/e-4442, Inquiry Referral, to RIVO, using category "RIVO – Complex Issue not ID Theft". Advise the taxpayer to allow 9 weeks for a response.
TXMOD/ENMOD	TC 971 AC 111 (CC TXMOD) and TC 971 AC 501/506 (CC ENMOD) with MISC: "AM" or "AMADJ"	See IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA)Tax-Related Cases, for guidance.
TXMOD/TRDBV	TC 971 AC 111 (CC TXMOD), TRDBV shows UPC 126 RC 0 and the TP filed the return on MFT 32, <b>or</b> the return was GUF Voided/Deleted.	See IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.
TXMOD/TRDBV	TC 971 AC 111 (CC TXMOD), CC TRDBV shows UPC 126 RC 0 and the return was not moved to MFT 32 prior to the end of year cycle deadline and is archived/deleted. This appears on CC TRDBV as GUF Voided/Deleted or GUF perfected	See IRM 25.25.6.5.5.4, The Taxpayer's Return has been Archived/Deleted. <b>Note:</b> Non-TPP assistors see IRM 25.25.6.6, Non Taxpayer Protection



If Command Code (CC)	Research Shows	Then
	but there is no MFT 32.	Program (TPP) Telephone Assistors Response to Taxpayers.
TXMOD/TRDBV	<p>TC 971 AC 111 (CC TXMOD), TRDBV shows UPC 147 RC 6 or 7 and the TP filed the return on MFT 32 or the return was GUF Voided/Deleted.</p> <p>Business rules for unpostable (UPC) 147 reason (URC) 1/6/7/8 have been turned off. Instructions will remain in the IRM to address residual inventory.</p>	<ul style="list-style-type: none"> <li>• When the contact is from the taxpayer or authorized third party, authenticate per IRM 21.1.3.2.3 (2), Required Taxpayer Authentication, and prepare Form 4442/e- 4442 to RIVO, using category "RIVO – Complex Issue Not ID Theft". Include authentication results in AMS.</li> <li>• Advise the taxpayer they should receive their refund or correspondence within 12 weeks.</li> <li>• If the taxpayer contacts us after the 12 weeks, and the taxpayer states they are experiencing an economic hardship, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.</li> <li>• If the caller cannot authenticate, provide the caller the toll-free</li> </ul>

If Command Code (CC)	Research Shows	Then
		<p>appointment number, 844-545-5640, to schedule an appointment at one of the Taxpayer Assistance Centers (TACs), (Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone). After authenticating, TAC assistors should then follow the guidance above.</p>
IMFOLI/IMFOLE/TRDBV	<p>A module for MFT 32 with a TC 976 posted, regardless if there is a TC 971 AC 506 on CC IMFOLE, and CC TRDBV codes show status code <b>ERS CORRECTED</b> and CC TRDBV <b>CODES</b> screen <b>does not</b> have an Identity Theft indicator <b>T</b>.</p>	<p>See IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.</p>
IMFOLI/IMFOLE/TRDBV	<p>A module for MFT 32 with a TC 976 posted, regardless if there is a TC 971 AC 506 on CC IMFOLE, and CC TRDBV codes show status code <b>ERS CORRECTED</b> and CC TRDBV <b>CODES</b> screen <b>has</b> an Identity Theft indicator <b>T</b>.</p>	<ul style="list-style-type: none"> <li>If the contact is from the taxpayer or authorized third party, authenticate per IRM 21.1.3.2.3 (2), Required Taxpayer Authentication, and prepare Form 4442/e-4442 to the SP IDT team and fax it following instructions in bullet below.</li> </ul>

If Command Code (CC)	Research Shows	Then
		<p>If additional action is required (i.e., injured spouse claim, 1040-X) request that the refund be held, monitor the account and take appropriate follow-up action once the return has posted to MFT 30.</p> <ul style="list-style-type: none"> <li>• Follow the guidance in IRM 3.28.4.8 (2), Review of Deleted Returns - UPC 147 RC 0 Only, for routing based on the DLN of the return.</li> <li>• Include authentication results in AMS.</li> <li>• Advise the taxpayer they should receive their refund or correspondence within 12 weeks.</li> <li>• If the taxpayer contacts us after the 12 weeks, and the taxpayer states they are experiencing an economic hardship, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.</li> <li>• If the caller cannot authenticate,</li> </ul>

If Command Code (CC)	Research Shows	Then
		<p>provide the caller the toll-free appointment number, 844-545-5640, to schedule an appointment at one of the Taxpayer Assistance Centers (TACs), (Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone). After authenticating, TAC assistors should then follow the guidance above.</p> <ul style="list-style-type: none"> <li>• For paper inquiries, follow procedures in Note below.</li> </ul> <p><b>Note:</b> If no return is posted and indicators exist for MFT 32, when working Form 3911, Form 1310, or other correspondence, employees 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 has been selected for further review and that we'll need to speak with him/her to validate the</p>

If Command Code (CC)	Research Shows	Then
		<p>information that was submitted. Form 3911 and Form 1310 should then be destroyed as classified waste. See IRM 21.5.1.4.10, Classified Waste. For additional information on refund inquiries, see IRM 21.4.2, Refund Trace and Limited Payability and IRM 21.4.3, Returned Refunds/Releases.</p> <p><b>Exception:</b> If the taxpayer is responding to Letter 12C and provides all the requested documents, send Form 4442/e-4442 as instructed above.</p>
TXMOD/ENMOD	RJ 150 (rejected return).	Research CC ERINV. See IRM 21.4.1.4.1.2.4, Returns Located on Error Resolution System (ERS) or Rejects.
FFINQ	Return information (after no information on CC SUMRY or CC IMFOL) and no FREEZE-INDICATOR.	See IRM 21.4.1.4.1.2.4, Returns Located on Error Resolution System (ERS) or Rejects.
TRDBV	<p>Return information (for IRS e-File).</p> <p><b>Note:</b> Current year balance due returns should settle in cycle 20, or when the balance due is paid in full, whichever occurs first.</p>	<p>See IRM 21.4.1.4.1.2.3, Researching Rejected IMF E-filed Returns.</p> <p><b>Note:</b> If CC TRDBV response screen TRDPG displays: "Current-Status: GUF Voided/Deleted" on the first page of the tax return or on the response screen itself, see IRM 21.4.1.4.1.2.1, Unpostable Conditions.</p>

**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 21.4.1.5.7, Direct Deposits - General Information, for additional information.

(2) 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.**

(3) 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-DATE for time frame. If "1" add one week to the FOF-STATUS-DATE time frame to complete processing and refund to be issued.
- FOF-STATUS-CD –

If	Then
<b>1</b>	Refund should be issued in the cycle on FOF-STATUS-DATE (add one week if RESEQUENCE-IND=1) - <b>Do not use to calculate refund time frame.</b>
<b>2</b>	Return should post or go to ERS. Taxpayer should be contacted within 8 weeks of cycle date if additional processing information is required.
<b>3</b>	Identifies ST 2 cases that are going to be processed.
<b>4</b>	Identifies those returns that have entered ERS. Research CC ERINV. See IRM 21.4.1.4.1.2.5, Researching Rejected Returns with Command Code (CC) ERINV. If 8 weeks have elapsed from the FFINQ status date and there is no information on CC ERINV, check CC NAMES to see if the return was processed under a different TIN. If still not found, prepare a Form 4442/e-4442 to the Submission Processing ERS area using Refund - Status Code 4. Advise taxpayer he/she will be contacted within 30 days.
<b>5</b>	The return has been corrected by ERS. If 8 weeks have passed since (FOF-STATUS-DATE) and no new information is on IDRS, advise the taxpayer to refile his/her return, attach all appropriate forms such as schedules, forms, and copies of Form W-2.

If	Then
	<p><b>Reminder:</b> Research CC IMFOLQ. It displays resequenced payment transactions that attempt to post as a TC 610 (remittance with return) and there has been no account established with a resequence code of 24. Use CC SCFTR for real time research of the Service Center Control.</p> <p><b>Note:</b> If CC TRDBV shows the return was e-filed and has a balance due, advise the taxpayer of the fact that the return has a balance due and advise that the balance due e-File return will settle in cycle 20 or when the balance due is paid in full, whichever occurs first. 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 21.4.1.4.1.2.1 Removed economic hardship as only criteria for TAS referral. Arranged paper procedures into separate paragraph. Changes made to clarify TAS criteria and reduce repetitiveness throughout IRM.**

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

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

If	Then
An unpostable condition other than UPC 126 or UPC 147 has <b>NOT</b> been corrected, viewable in CC UPTIN or not.	<p>If available, use CC <b>UPCASZ</b> to notify the unpostable function of correction needed. See IRM 21.5.5.3.3, Responding to Taxpayer Inquiries on an Open Unpostable, for further guidance.</p> <p><b>Note:</b> The IAT UP Histories tool can be used to leave a history item.</p>
An unpostable condition including UPC 126 or UPC 147 has been corrected  <b>Note:</b> The closed UPC 147/126 resulted in a return moved to MFT 32	<ul style="list-style-type: none"> <li>• Advise taxpayer to allow <b>9 weeks</b> from the closing date for processing. See IRM 21.5.5.3.4, Responding to Inquiries on a Closed Unpostable.</li> <li>• If 9 weeks have passed and refund has not been issued, see IRM 25.25.6.6.4, Taxpayer Protection Program (TPP) Issue Resolved - Refund Not Received.</li> </ul>

If	Then
The UPC 126 RC 0 is closed with a URC of 0	See IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers, for procedures
The UPC 147 RC 0 is closed with a URC of 0	See IRM 25.23.2.7.3, Identity Theft Identified by Submission Processing, for more information. <ul style="list-style-type: none"> <li>• Advise taxpayer to allow <b>9 weeks</b> from the closing date for processing.</li> </ul>
Unpostable condition is an unresolved UPC 126 RC 0 and is not viewable on CC UPTIN and the normal processing time frames have <b>not</b> been met.	<ul style="list-style-type: none"> <li>• Advise the taxpayer that the tax return has been selected for further review and to allow the normal processing time frames in IRM 21.4.1.4, Refund Inquiry Response Procedures.</li> <li>• Advise the taxpayer that they should receive either their refund or correspondence within those time frames.</li> </ul>
Unpostable condition is an unresolved UPC 126 RC 0 and is not viewable on CC UPTIN and the normal processing time frames have been met.	If the UPC 126 RC 0 posted to the account <b>within 14 days</b> of the date of the call, advise the caller that the tax return has been selected for further review and to allow 14 days to receive a letter with further instructions. Advise the caller to call IRS at 800-829-1040 if they do not receive a letter within 14 days from the date of the call.
Unpostable condition is an unresolved UPC 126 RC 0 and is not viewable on CC UPTIN and the normal processing time frames have been met.	If the UPC 126 RC 0 posted to the account <b>more than 14</b> days prior to the date of the call, see IRM 25.25.6.6.2 (3), Procedures for when the Caller has not Received or Lost the Taxpayer Protection Program (TPP) Letter, follow instructions under "NOTE".
Unpostable condition is an unresolved UPC 126 RC 0 and is viewable on CC UPTIN.	CSRs should see IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.  <b>Note:</b> Do not use CC UPCASZ on UPC 126 RC 0.
The UPC 147 RC 0 unpostable remains open and it's been <b>less</b> than 8 cycles.	<ul style="list-style-type: none"> <li>• Advise the taxpayer to allow 8 weeks for resolution and they should receive either their refund or correspondence within that time frame.</li> <li>• For paper inquiries, follow procedures in paragraph (2) below.</li> </ul>
The UPC 147 RC 0 unpostable	<ul style="list-style-type: none"> <li>• When the contact is from the taxpayer or</li> </ul>



If	Then
remains open and it's been 8 cycles or more.	<p>authorized representative, send Form 4442/e-4442, Inquiry Referral, to Submission Processing using the Form 4442 Submission Processing Unpostable Referral Listing. Select category, "<b>Refund</b>" then select "<b>SPIDT</b>".</p> <p>Unpostable cases may not show the assigned IDRS numbers initially, however the referrals should still be sent according to the Responsible Campus.</p> <ul style="list-style-type: none"> <li>• Advise the taxpayer they should receive their refund or correspondence within 12 weeks.</li> <li>• If the taxpayer contacts us after the 12 weeks, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.</li> <li>• For paper inquiries, follow procedures in paragraph (2) below.</li> </ul>
The UPC 147 RC 0 is closed, the return has posted to MFT 32 (TC 971 AC 111 present on MFT 30), and TC 971 AC 506 with "WI SP UPC 147" is in the MISC field on CC ENMOD and CC IMFOLE.	<ul style="list-style-type: none"> <li>• When the contact is from the taxpayer or authorized representative, perform additional authentication per IRM 21.1.3.2.4, Additional Taxpayer Authentication.</li> <li>• If the caller passes additional authentication, send Form 4442/e-4442 to the SP IDT team at the site of the closed unpostable. Follow routing procedures in the bullet below. Select category, "<b>Refund</b>" then select "<b>SPIDT</b>".</li> <li>• See IRM 3.28.4.8 (2), Review of Deleted Returns - UPC 147 RC 0 Only, for routing based on the DLN of the return.</li> <li>• Include authentication results in AMS.</li> <li>• Advise the taxpayer they should receive their refund or correspondence within 12 weeks.</li> <li>• If the taxpayer contacts us after the 12 weeks, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.</li> <li>• If the caller cannot authenticate, provide the caller the toll-free appointment number, 844-545-5640, to schedule an appointment at one of the Taxpayer Assistance Centers (TACs), (Hours of</li> </ul>

If	Then
	<p>operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone). After authenticating, TAC assistors should then follow the guidance above.</p> <ul style="list-style-type: none"> <li>For paper inquiries, follow procedures in paragraph (2) below.</li> </ul>
<p>Unpostable condition is UPC 147 RC 0 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"> <li>When the contact is from the taxpayer or authorized representative, perform additional authentication per IRM 21.1.3.2.4, Additional Taxpayer Authentication. If the caller passes, follow the guidance in IRM 3.28.4.8 (2), Review of Deleted Returns - UPC 147 RC 0 Only.</li> <li>Advise the taxpayer to allow the normal processing time frames shown in IRM 21.4.1.4, Refund Inquiry Response Procedures.</li> </ul> <p><b>Note:</b> Taxpayers inquiring about an account with an indication of "SPIDT STILL BAD" on CC TXMOD or AMS should be advised to submit their correct, signed paper return with all supporting documentation to the fax number/address shown in IRM 3.28.4.8 (2), Review of Deleted Returns - UPC 147 RC 0 Only. Normal processing time frames apply to the newly submitted return.</p> <ul style="list-style-type: none"> <li>If the caller cannot authenticate, provide the caller the toll-free appointment number, 844-545-5640, to schedule an appointment at one of the Taxpayer Assistance Centers (TACs), (Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone). After authenticating, TAC assistors should then follow the guidance above.</li> <li>For paper inquiries, if AMS does not</li> </ul>

If	Then
	<p>show the taxpayer has authenticated, send Letter 109C advising the taxpayer to call IRS at 800-829-1040 during the hours of 7:00 a.m. to 7:00 p.m. (local time), Monday - Friday. Advise the taxpayer that the return has been selected for further review and that we'll need to speak with him/her to validate the information that was submitted. Close your case.</p> <p>If AMS shows the taxpayer has been authenticated, forward the tax return using the instructions in IRM 3.28.4.8 (2), Review of Deleted Returns - UPC 147 RC 0 Only.</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 21.6.6.2.20.3, CP 01H Notice or Letter 12C Decedent Account Responses, for guidance.</p>
<p>The UPC 147 RC 6 or 7 is closed and the return was posted to MFT 32 (TC 971 AC 111 present on MFT 30) or was deleted (CC TRDBV shows "GUF VOIDED/DELETED")</p>	<ul style="list-style-type: none"> <li>• When the contact is from the taxpayer or authorized representative, perform additional authentication per IRM 21.1.3.2.4, Additional Taxpayer Authentication.</li> <li>• If the caller passes, prepare Form 4442/e- 4442 to RIVO using category "RIVO – Complex Issue Not ID Theft."</li> <li>• Include authentication results in AMS.</li> <li>• Advise the taxpayer they should receive their refund or correspondence within 12 weeks.</li> <li>• If the taxpayer contacts us after the 12 weeks, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.</li> <li>• If the caller cannot authenticate, provide the caller the toll-free appointment number, 844-545-5640, to schedule an appointment at one of the Taxpayer Assistance Centers (TACs), (Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone). After authenticating, TAC assistors should then follow the guidance</li> </ul>

If	Then
	<p>above</p> <ul style="list-style-type: none"> <li>For paper inquiries, follow procedures in paragraph (2) below.</li> </ul>
<p>Unpostable condition is UPC 147 RC 8 <b>and</b> 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"> <li>When the contact is from the taxpayer or authorized representative, perform additional authentication per IRM 21.1.3.2.4, Additional Taxpayer Authentication.</li> <li>If the caller passes, prepare Form 4442/e- 4442 to RIVO using category "RIVO – UP147 RC 8 MEFile Returns Only"</li> <li>Advise the taxpayer they should receive their refund or correspondence within 12 weeks.</li> <li>If the taxpayer contacts us after the 12 weeks, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.</li> </ul>

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

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

(2) If no return is posted and indicators exist for MFT 32, when working Form 3911, Form 1310, or other correspondence, take the following actions:

- Send Letter 109C advising the taxpayer to call IRS at 800-829-1040 during the hours of 7:00 a.m. to 7:00 p.m. (local time), Monday - Friday. Advise the taxpayer that the return has been selected for further review and that we'll need to speak with him/her to validate the information that was submitted.
- Destroy Form 3911 and Form 1310 as classified waste. See IRM 21.5.1.4.10, Classified Waste.
- Close your case.
- For additional information on refund inquiries, see IRM 21.4.2, Refund Trace and Limited Payability, and IRM 21.4.3, Returned Refunds/Releases.

**IRM 21.4.1.4.1.2.3 Added link for procedures if E-filed return rejected due to dependent being already claimed on a return. Change made for missing scenario.**

(1) CC TRDBV shows the reject codes for electronically filed (e-filed) tax returns. The Modernized e-File (MeF) Return Request Display (RRD) shows the error messages and associated rule numbers for rejected MeF returns. Use the Modernized e-File (MeF) Return Request Display (RRD) to verify descriptions for the reject codes and MeF business rules. RRD displays specific tax return and status information for tax returns processed through MeF. See IRM 21.2.2.4.4.9, Modernized e-File (MeF) Return Request Display (RRD), for further information regarding RRD access. CSRs should only provide information specific to the error displayed on MeF RRD.

**Note:** For reject codes not viewable on MeF, you may access the MeF Schemas and Business Rules site on SERP.

**Note:** If the reason for the e-File rejection is due to a previously accepted electronic return and the taxpayer claims they did not e-File the return, see IRM 25.23.12.2, Identity Theft Telephone General Guidance. If the reason for the e-File rejection is due to a dependent TIN already being claimed on another return, see IRM 25.23.12.4(1), Tax-Related Identity Theft.

**IRM 21.4.1.4.1.2.6 Added CC ENMOD contains certain fill-in used in 12C letter. Added 120 timeframe for ERS processing due to backlog from closures. Added to document on AMS/CIS actions taken when forwarding documentation to ERS. Changes made for missing scenarios and changes in programming.**

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

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

**Note:** If a Letter 12C, or Letter 4087C was sent and you can determine the cause for the condition, regardless if the taxpayer has received the letter, advise the taxpayer

to provide the information using the ERS/Rejects address/fax number chart in (12) below.

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

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

(4) Prior Campus closures have caused delays in ERS/Rejects, if the taxpayer is calling to check on the status of their refund **do not** send Form 4442/e-4442, Inquiry Referral, unless otherwise stated below. Apologize for the delay and advise the taxpayer that even though the processing centers have reopened, we are still working to resolve delays caused by the previous pandemic closures. Do not advise the taxpayer to resubmit the requested information. Advise the taxpayer the resolution of these issues could take more than 120 days depending on how quickly and accurately they respond, and how quickly we can complete the processing of their return. Provide the taxpayer with the irs.gov web address "www.irs.gov/covidstatus" to check the current operational status due to Covid-19. Advise the taxpayer that the best way to get the most current information about their refund is through the automated systems, Where's My Refund (WMR) on IRS.gov; IRS2GO (English and Spanish) for smart phones; or the Refund Hotline.

(5) ERS Status Code **100**: unworked error record that is usually a simple problem. Advise the taxpayer to allow normal return processing time and that the best way to get the most current information about their refund is through the automated systems, Where's My Refund (WMR) on IRS.gov; IRS2GO (English and Spanish) for smart phones; or the Refund Hotline. Where's My Refund can inform the taxpayer of the projected date of the refund. Also advise the taxpayer not to call before the normal return processing time frame have passed, as no additional information will be available. If the problem is not resolved, they will receive a letter to explain any additional requirements. If the time frame has expired follow guidance in (4).

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

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

<b>If</b>	<b>Then</b>
The taxpayer received the correspondence	1. Ask if the taxpayer has responded to the correspondence, if not, advise the taxpayer

If	Then
	<p>to provide the requested information.</p> <ol style="list-style-type: none"> <li>2. Advise the taxpayer we are experiencing delays. See IRM 21.4.1.4.1.2.6 (4) for more information.</li> <li>3. If the taxpayer calls back, refer to IRM 21.4.1.4.1.2.6 (4).</li> </ol>
<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"> <li>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.</li> <li>2. If unable to fax, they should immediately write to the address on the letter requesting an extension, and include a copy of the letter.</li> <li>3. Advise the taxpayer to fax or mail the delayed information within 30 days of the current date.</li> <li>4. Include a history item on AMS with this information.</li> </ol>
<p>The taxpayer did not receive or misplaced the correspondence, and you <b>can</b> determine the cause for the condition</p>	<ol style="list-style-type: none"> <li>1. Advise the taxpayer to provide the information using the ERS/Rejects address/fax number chart in (12) below.</li> <li>2. Advise the taxpayer we are experiencing delays. See IRM 21.4.1.4.1.2.6 (4) for more information.</li> <li>3. If the taxpayer calls back, refer to IRM 21.4.1.4.1.2.6 (4).</li> <li>4. If the taxpayer would prefer to receive the letter in order to submit a response, advise that we are not reissuing letters at this time and apologize for the inconvenience.</li> </ol>
<p>The taxpayer did not receive or misplaced the correspondence and you <b>cannot</b> determine the cause for the condition</p>	<ol style="list-style-type: none"> <li>1. If CC ERINV shows the remaining days in suspense is greater than 30 days and no letter was sent, DO NOT prepare a Form 4442/e-4442. Inform the taxpayer they will receive a letter within the next 6 weeks (from date of the call), if additional information is needed.</li> <li>2. If CC ERINV shows the remaining days in suspense is 30 days or less, or it has been more than 4 weeks since the letter preparation, prepare Form 4442 and fax to ERS/Rejects. See fax/EEFax numbers in (12) below. Advise taxpayer to expect a</li> </ol>

If	Then
	<p>letter within 10 weeks.</p> <p>3. If the taxpayer calls back, refer to IRM 21.4.1.4.1.2.6 (4).</p>
<p>If the taxpayer's address has changed and you <b>can</b> determine the cause for the condition</p>	<ol style="list-style-type: none"> <li>1. Determine if the taxpayer meets oral statement authority for an address change. For complete guidelines regarding oral statement address changes, see IRM 3.13.5.29, Oral Statements/Telephone Contact Address Change Requirements.</li> <li>2. If the taxpayer meets oral statement, update the address.</li> <li>3. If the taxpayer does not meet oral statement, advise the taxpayer to complete Form 8822, Change of Address. If they request that you send the form, offer the alternate methods for getting the form located in IRM 21.3.6.4.1, Ordering Forms and Publications</li> <li>4. Advise the taxpayer to provide the information using the ERS/Rejects address/fax number chart in (12) below.</li> <li>5. Advise the taxpayer we are experiencing delays. See IRM 21.4.1.4.1.2.6 (4) for more information.</li> <li>6. If the taxpayer calls back, refer to IRM 21.4.1.4.1.2.6 (4).</li> </ol>
<p>If the taxpayer's address has changed and you <b>cannot</b> determine the cause for the condition</p>	<ol style="list-style-type: none"> <li>1. Determine if the taxpayer meets oral statement authority for an address change. For complete guidelines regarding oral statement address changes, see IRM 3.13.5.29, Oral Statements/Telephone Contact Address Change Requirements.</li> <li>2. If the taxpayer meets oral statement, update the address.</li> <li>3. If the taxpayer does not meet oral statement, advise the taxpayer to complete Form 8822. If they request that you send the form, offer the alternate methods for getting the form per IRM 21.3.6.4.1, Ordering Forms and Publications</li> <li>4. Prepare Form 4442/e-4442 with the new address notated and fax to ERS/Rejects. See fax/EEFax numbers in (12) below. Advise taxpayer to expect a letter within 10 weeks.</li> </ol>



If	Then
	5. If the taxpayer calls back, refer to IRM 21.4.1.4.1.2.6 (4).

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

If	Then
The taxpayer has responded to the correspondence	<ol style="list-style-type: none"> <li>1. Confirm the taxpayer responded to the requested information by verifying paragraphs used in the letter.</li> <li>2. Advise the taxpayer we are experiencing delays. See IRM 21.4.1.4.1.2.6 (4) for more information.</li> <li>3. If the taxpayer calls back, refer to IRM 21.4.1.4.1.2.6 (4).</li> </ol>
If the taxpayer has not responded or received the correspondence and you <b>can</b> determine the cause for the condition	<ol style="list-style-type: none"> <li>1. Advise the taxpayer to provide the information using the ERS/Rejects address/fax chart in (12) below.</li> <li>2. Advise the taxpayer we are experiencing delays. See IRM 21.4.1.4.1.2.6 (4) for more information.</li> <li>3. If the taxpayer calls back, refer to IRM 21.4.1.4.1.2.6 (4).</li> </ol>
If the taxpayer has not responded or received the correspondence and you <b>cannot</b> determine the cause for the condition	<ol style="list-style-type: none"> <li>1. Prepare Form 4442/e-4442 and fax to the appropriate ERS/Reject Unit. See fax/EEFax numbers in (12) below.</li> <li>2. Provide the 10 week processing time frame to receive a notice or their refund.</li> <li>3. If the taxpayer calls back, refer to IRM 21.4.1.4.1.2.6 (4).</li> </ol>

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

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

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

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

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

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

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

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

<b>ERS/Rejects File Location Codes Addresses and Fax Numbers</b>			
<b>Common FLC</b>	<b>Location(s)</b>	<b>Address</b>	<b>Fax Number</b>
18, 20, 21 <b>Paper Returns</b>	Austin	Internal Revenue Service 3651 South Interregional Highway 35 Stop 6126 Austin, TX 78741 Attn: SP Rejects Team	855-204-5020
75, 76 <b>MeF Returns</b>	Austin	Internal Revenue Service 3651 South Interregional Highway 35 Stop 6126 Austin, TX 78741	844-254-2834

<b>ERS/Rejects File Location Codes Addresses and Fax Numbers</b>			
<b>Common FLC</b>	<b>Location(s)</b>	<b>Address</b>	<b>Fax Number</b>
		Attn: SP Rejects Team	
10, 89, 99 <b>Paper Returns</b>	Fresno	Internal Revenue Service 333 West Pershing Road Stop 6120 N-1 Kansas City, MO 64108-4302 Attn: SP Rejects Team	855-892-7588
80, 90 <b>MeF Returns</b>	Fresno	Internal Revenue Service 1973 N Rulon White Boulevard Stop 6121 Ogden, UT 84404 (For certified mail, use 84201) Attn: SP Rejects Team	844-254-2836
07, 09, 36, 43 <b>Paper Returns</b>	Andover / Atlanta / Kansas City	Internal Revenue Service 333 West Pershing Road Stop 6120 N-1 Kansas City, MO 64108-4302 Attn: SP Rejects Team	855-892-7588
14, 16, 70, 79 <b>MeF Returns</b>	Andover / Atlanta / Kansas City	Internal Revenue Service 333 West Pershing Road Stop 6120 N-1 Kansas City, MO 64108-4302 Attn: SP Rejects Team	844-254-2835
11, 17, 29, 49 <b>Paper Returns</b>	Brookhaven / Cincinnati / Memphis / Ogden / Philadelphia	Internal Revenue Service 1973 N Rulon White Boulevard Stop 6121 Ogden, UT 84404 (For certified mail, use 84201) Attn: SP Rejects Team	855-309-9361
30, 32 <b>MeF</b>	Brookhaven / Cincinnati / Memphis / Ogden / Philadelphia	Internal Revenue Service	844-254-2836

<b>ERS/Rejects File Location Codes Addresses and Fax Numbers</b>			
<b>Common FLC</b>	<b>Location(s)</b>	<b>Address</b>	<b>Fax Number</b>
<b>Returns</b>		1973 N Rulon White Boulevard Stop 6121 Ogden, UT 84404 (For certified mail, use 84201) Attn: SP Rejects Team	

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

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

**IRM 21.4.1.4.5(1) Added that Oral Statement Authority does not apply if Entity shows a Service Center Address and added link for procedures. Change made for IRM consistency.**

(1) When a return attempts to establish a module on master file without an address, the following occurs:

- a. The return goes unpostable, see IRM 21.5.5, Unpostables.

**Note:** If taxpayer calls concerning their refund and research indicates the return has gone unpostable due to an incorrect address, provide Unpostables with the taxpayer's current address. For further instructions regarding an oral address modification, see Rev. Proc. 2010-16. Advise the taxpayer of your actions and when to expect their refund.

- b. The Unpostable function forces the return to post with the address of the Campus where the return was processed.
- c. An "S-" Freeze generates instead of a refund.

**Note:** This condition is identified with the posting of a "S-" freeze without a TC 740 posted to the account. This posting also generates a **SCADDRESS** (service center address) transcript.

**Reminder:** If the taxpayer inquires on the status of their refund and CC ENMOD indicates **SCADDRESS**, Oral Statement Authority (OSA) does not

apply, see IRM 25.23.2.3.7 (3), When to Update the Victim's Address. If it appears a hardship situation may exist, see IRM 21.4.1.2 (6), Refund Research Overview.

(2) For additional information, see IRM 21.4.3.5.3.1, Undelivered Refund Notices, or IRM 21.4.3.5.3.2, Local Undelivered Refund Check Listing (URCL).

**IRM 21.4.1.5.6.1(4) Added exception when reversing a credit elect to offset to a superseding return. Change made for missing scenario.**

(4) Follow the chart below to determine if credit interest should be paid when reversing the credit.

If the taxpayer states	And	Then
The overpayment was entered correctly on the refund line.	You have ordered the return and found no entry on the credit line	<ol style="list-style-type: none"> <li>1. Reverse the credit and allow credit interest to compute.</li> <li>2. Input a credit transfer transaction using CC ADD/ADC48.</li> <li>3. Use TC 832 to reverse the posted TC 836 or TC 830.</li> <li>4. Use TC 712 to reverse the posted TC 710 or TC 716.</li> <li>5. Do not input secondary TC 770 for .00.</li> </ol>
Taxpayer erred, but is entitled to the refund		<ol style="list-style-type: none"> <li>1. Reverse the credit.</li> <li>2. Input secondary TC 770 for .00 to restrict credit interest.</li> <li>3. To input the reversal, use ADD/ADC48. Debit with TC 712, credit with TC 832 (if moving the credit back to where it came from) or TC 710 (if moving to a different module).</li> </ol> <p><b>Exception:</b> If reversing credit elect to offset taxes subsequently assessed on a superseding return, input secondary TC 570 to hold the refund before transferring the credit to the correct module, if necessary.</p>

**IRM 21.4.1.5.7(1) Added that direct deposit cannot be requested on paper filed Form 1040-X. Change made due to IRS policy change.**

(1) As of July 1, 2021 direct deposits are allowed on current and prior tax year returns, this includes IMF prior year original returns. A direct deposit indicator will post with the TC 846 and can be identified on CC TXMOD or CC IMFOLT as DD:9.

**Note:** Direct deposits cannot currently be requested on a paper filed Form 1040-X, Amended U.S. Individual Income Tax Return. There are certain exceptions when a direct deposit may be issued on a paper filed Form 1040-X (i.e., math error on original return). Review IRM 21.4.1.5.7.1, Direct Deposit of Refunds.

**Reminder:** According to the **Protecting Americans from Tax Hikes Act of 2015 (PATH Act) Section 201(b) which is codified at IRC 6402(m)**, the IRS cannot issue refunds, including applying credit elects, before **February 15** (15th day of the second month for fiscal year filers) for tax returns that claim the Earned Income Tax Credit (EITC) or the Additional Child Tax Credit (ACTC). This applies to the entire refund, even the portion not associated with these credits.

**IRM 21.4.1.5.7.5(7) Updated contact information for TIGTA from fax to online reporting system. Change made due to new TIGTA policy.**

(7) If the RTN and account number match the return, but the taxpayer did not request direct deposit, and there are other indications that the direct deposit was diverted as a means of theft by an IRS employee or someone impersonating an IRS employee, refer the case to the Treasury Inspector General for Tax Administration (TIGTA). TIGTA will confirm receipt with the taxpayer within 10 days.

**Reminder:** Before referring the case to TIGTA, request the block of work to ensure this is not a "slipped block" which would indicate an IRS error. See IRM 3.14.1.6.9.7 Slipped Blocks and Mixed Data Blocks, for additional information on slipped blocks.

- a. Gather necessary information and hold for TIGTA contact. This information must include (but is not limited to) research showing the RTN, statement from the taxpayer stating they did not request a direct deposit, Form 3911, Taxpayer Statement Regarding Refund, and Form FMS 150.1, and documentation of any attempts made by the taxpayer to retrieve the funds from the bank.
- b. Secure the original return and compare it with the taxpayer's information. Provide a copy to TIGTA.
- c. If the return was electronically filed, obtain a copy from the taxpayer and compare it with the transmitted return. Provide copies of both returns to TIGTA.

- d. Complete an online report at Report a Crime or IRS Employee Misconduct - U.S. Treasury Inspector General for Tax Administration (TIGTA). Select **IRS Employee Crime or Misconduct** as the issue.
- e. Provide the Hotline phone number to the taxpayer for subsequent inquiries: 800-366-4484.

**Note:** Current law allows BFS to replace refunds only in cases of forgery of a paper check or IRS error. The outcome of the TIGTA investigation will determine whether a replacement refund is possible or if the taxpayer will need to recover the refund through civil procedures. See items 3 and 5 in this subsection.

**Note:** If this is a Refund Advance Product (RAL/RAC) issue, refer taxpayer back to their Preparer.

**IRM 21.4.1.5.9.2(4) Added procedures for family disputes involving direct deposits. Change made for missing scenario.**

(4) If the taxpayer states his/her spouse received the direct deposit of the joint refund, inform the taxpayer that this must be handled through the civil court system and the IRS can only provide the direct deposit information for this purpose. **The government does not determine who is entitled to which portion of the refund check.** The RTN, account number, and account type can be located on CC IMFOBT, see the link in IRM 21.4.1-2, MOST COMMON BANKS THAT OFFER REFUND TRANSFER PRODUCTS (RAL/RAC), to find the financial institution's contact information for specific routing numbers.

**Exhibit 21.4.1-2 Updated address for Green Dot Bank. Change made for IRM accuracy.**

The most common banks that offer Refund Transfer Products are listed below. For prepaid cards, taxpayers must provide the routing number off the return or assistor can obtain the routing number from CC IMFOBT. If the routing number is not listed below, use the link at Financial Institution Routing Numbers to find the financial institutions for specific routing numbers. If the number still isn't found, advise the taxpayer to contact their return preparer.

Bank and Address	RTN
Bank of America Direct Deposit Coordinator PO Box 27025 Richmond, VA 23261 (800) 446-0135	121000358
Bank of New York Mellon	031100047

<b>Bank and Address</b>	<b>RTN</b>
Mellon Client Support Rm 154-0960 Pittsburgh, PA 15259-0001 (412) 236-3338	043000261
Discover Bank 502 E. Market Street Greenwood, DE 19950 (302) 349-4512 English speaking assistance only	031100649
Green Dot Provo, UT (866)795-7597	Prepaid Card
HR Block Emerald Card Kansas City, MO 64171 (866) 353-1266	Prepaid Card
HSBC Bank USA One HSBC Center 14 Floor Buffalo, NY 14203 (877) 472-2249	071002053
HSBC Trust Co. Delaware NA 1201 N. Market Street Suite 1001 Wilmington, DE 19801 (877) 472-2249	031101208
JP Morgan Chase Bank 10430 Highland Manor Drive Tampa, FL 33610 (800) 935-9935	031100267
JP Morgan Chase Bank, NA ACH Dept, Attn: S. Sell 9000 Haggerty - MI 1-8205 Belleville, MI 48111 (800) 677-7477	044000037
MetaBank PO Box 50588 Storm Lake, IA 50588 (605) 782-0740 RAL loans to Military Personnel	073972181 273970116
Netspend Austin, TX 78768 (866) 387-7363	Prepaid Card
Republic Bank Trust 601 West Market Street Louisville, KY 40202-2700 (502) 584-3600	083001314



<b>Bank and Address</b>	<b>RTN</b>
Zions First National Bank PO Box 25837 Salt Lake City, UT 84125 (801) 974-8800 English speaking assistance only - Spanish assistance not available	124000054