

IRM PROCEDURAL UPDATE

DATE: 12/11/2023

NUMBER: wi-21-1223-1165

SUBJECT: Various Freeze Codes Updates

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

CHANGE(s):

IRM 21.5.6.4.2(4) Added link to IRS Operations page to provide current Form 1040-X processing timeframe and added procedures for Puerto Rico referrals. Change made for efficiency in answering phone calls and directorate realignment.

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

Caution: Normal processing time frames may be temporarily extended. Refer to IRS operations: Status of mission-critical functions 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

Any line marked with a # is for Official use Only

			<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 3.11.6.9.3, MEFP</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>

		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>Exception: If the taxpayer is calling regarding a carryback claim, refer to IRM 21.5.9.3.2, Status of a Carryback Application/Claim. If the taxpayer is calling regarding an Injured Spouse claim, refer to IRM 21.4.6.5.2, Injured Spouse Inquiries.</p> <ul style="list-style-type: none"> 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	<ol style="list-style-type: none"> If there is no Form 1040-X scanned into CII or on MeF, ask the taxpayer to refile the amended return.

		no open IDRS control	<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
--	--	----------------------	---

			<p>(AUR), (as applicable), please work".</p> <ul style="list-style-type: none"> ○ 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.
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. 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 21.5.6.4.4 Added command code information and added procedures for Puerto Rico referrals. Change made for efficiency in answering phone calls and directorate realignment.

(1) The -B freeze is set when the Statute of Limitations for a refund has expired. Tax modules with a -B freeze generally have a Transaction Code (TC) 820 to transfer the overpayment to Excess Collection when the overpayment is on a delinquent original return.

Note: Refer to the discussion on statute of limitations in IRM 25.6.1.10.2.7, Claims for Credit or Refund - General Time Period for Submitting a Claim, for information on suspension of the statute of limitations on refunds in certain cases.

(2) Resolve the -B Freeze:

ROW NUMBER	IF	THEN
1	Return is received more than 3 years after the extended due date	Prepaid credits are no longer refundable.
2	Return is timely filed	Input a TC 820 and TC 700 for zero with Command Code ADD24 to allow the overpayment to refund to the taxpayer. Refer to IRM 25.6.1.11.1.4.2.19 (5), STEX Transcripts, for more information.
3	Return is not timely filed	Explain why credit cannot be refunded. Transfer the non-refundable credit to Excess Collection File and send a Letter 105C to the taxpayer. Refer to IRM 25.6.1.11.1.4.2.19 (4), STEX Transcripts, for more information.

4	Taxpayer contends the return is timely filed	<ol style="list-style-type: none"> 1. Have taxpayer submit proof of timely filing. 2. If taxpayer is unable to provide required documentation, request the return from Files and verify the received date. 3. Release the refund if appropriate. Refer to IRM 25.6.1.11.1.4.2.19 (5) STEX Transcripts, for procedures to release the refund. <p>Exception: AM remote call sites and TAC personnel do not input Command Code (CC) ESTAB for documents. Complete Form 4442/e-4442, Inquiry Referral, and 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. Use 'ESTABD' as the referral category. Indicate the following on Form 4442/e-4442: "Document must be searched for received date of the return". Include all information available/obtained from the taxpayer (i.e., name, TIN, amount, date of payment, etc.).</p>
---	--	---

Note: Refer to the discussion on statute of limitations in IRM 25.6.1.10.2.9, Claims for Credit or Refund - Taxpayers in Special Situations, for statute suspension during periods of disability.

IRM 21.5.6.4.9(2) Added procedures for Puerto Rico referrals and clarified procedures for open controls to clerical numbers. Change made due to directorate realignment and for efficiency in answering phone calls.

(2) The module is frozen from offset or refund until the freeze is released by the posting of the TC 150.

- a. The Campus AM Paper function is assigned E- freeze cases. You must coordinate actions with the controlling employee. If the case is not controlled, or is controlled to a clerical number, AM toll-free telephone assistants must prepare Form 4442/e-4442, Inquiry Referral, and route it 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. For BMF cases, see IRM 21.3.5.4.3, How to Transmit/Route Referrals to Another Office/Function.

Note: Follow procedures in IRM 21.4.1.4.1, Locating the Taxpayer's Return, for suggested research command codes that provide information on paper and electronic returns. Follow procedures in IRM 21.4.1.4.1.1, Return Not Found, for paper and electronic filed returns not found and the actions needed for resolution.

- b. **BMF:** If there is Return Integrity Verification Operations (RIVO) involvement on the tax module (i.e., open control, TC 971 AC 711, or TC 973), refer to IRM 25.23.11.6.3, BMF Returns Selected for RICS Review, for additional procedures to follow. **Do not process the amended/duplicate return as the original.**
- c. Resolution of an E- freeze depends on whether or not the taxpayer filed a duplicate or amended return.

ROW NUMBER	IF	AND	THEN
1	Taxpayer filed an original return under an incorrect/invalid Taxpayer Identification Number (TIN) or spouse's TIN	Filed a subsequent amended return under the correct TIN	<ol style="list-style-type: none"> 1. Research IDRS to locate the original return. 2. If the return is located, request the document. 3. Process to the correct account. Follow procedures in IRM 21.5.2.4.23, Reprocessing Returns/Documents. 4. Input TC 971 AC 001 using Command Code (CC) REQ77, on the incorrect TIN or spouse's TIN module to cross reference the correct TIN. Refer to IRM 21.5.1.4.8, Transaction Code 971.
2	Taxpayer filed a duplicate return or amended return	You cannot find original on IDRS	<ol style="list-style-type: none"> 1. IMF – Follow procedures in IRM 21.6.7.4.2.5, TC 150 Not Located – Duplicate or Amended Return Obtained. 2. BMF – Follow procedures in IRM 21.7.9.4.10, Transcript (TRNS) 190, Amended Return – No Original Posted.
3	Taxpayer filed a duplicate return or amended return	You cannot find original on IDRS and taxpayer wants to go to a Taxpayer Assistance Center	<ol style="list-style-type: none"> 1. Advise taxpayer that the walk-in office cannot release the freeze. 2. The walk-in office accepts the return and forwards to the proper campus for action. 3. IMF – Refer to procedures in IRM 21.6.7.4.2.5, TC 150 Not Located – Duplicate or Amended Return Obtained. 4. BMF – Refer to procedures in IRM 21.7.9.4.10, Transcript

			(TRNS) 190, Amended Return – No Original Posted.
4	Taxpayer did NOT file a duplicate or amended return	There is an open control to an employee on IDRS	<ol style="list-style-type: none"> 1. Prepare Form 4442/e-4442 and send to the open control. 2. Advise taxpayer of the normal time period for processing the return.
5	Taxpayer did NOT file a duplicate or amended return	Normal time period for processing the return has elapsed and there is no open control on IDRS	<ol style="list-style-type: none"> 1. Request return causing the E-freeze (TC 976/ TC 977 Document Locator Number (DLN)). Exception: Do not request the return if the TC 976 generated from the input of TC 971 AC 01X. There is no return associated with the DLN. 2. Review return for completeness. 3. Request missing documents and/or information from the taxpayer. 4. IMF - Reprocess as the original using the original DLN. Exception: If the TC 976 DLN generated from the input of TC 971 AC 01X you cannot use the TC 976 DLN (Document Code 77) to reprocess the return. Send through Submission Processing to be processed requesting a new DLN. Input TC 971 AC 002, using CC REQ 77. Refer to IRM 21.5.1.4.8, Transaction Code 971. Follow procedures in IRM 21.5.2.4.23, Reprocessing Returns/Documents, and Exhibit 21.5.2-1, Preparing Form 3893, Re-Entry Document Control, for more information.

Any line marked with a # is for Official use Only

			<p>5. BMF - Reprocess as the original using Form 13596, Reprocessing Returns, and request a new DLN. Refer to Exhibit 21.5.2-2, Preparing Form 13596 - Reprocessing Returns, for more information. Input TC 971 AC 002, using CC REQ77, to suppress the generation of CP 193, Duplicate Filing Condition. Refer to IRM 21.5.1.4.8, Transaction Code 971.</p> <p>6. Advise taxpayer of the processing timeframe. Refer to IRM 21.4.1.4 (3), Refund Inquiry Response Procedures, for information on processing timeframes.</p>
6	A TC 971 created E- freeze		Follow procedures in IRM 21.6.7.4.2.5, TC 150 Not Located - Duplicate or Amended Return Obtained, for IMF information and IRM 21.7.9.4.10, Transcript (TRNS) 190, Amended Return - No Original Posted, for BMF.

Note: If an amended return was processed to an incorrect module, or the claim is an unallowable filing status change from joint to separate, and a TC 971 AC 01X was placed on the account to create the E- freeze, input a TC 971 AC 002 using CC REQ77, to cross-reference the other module and to release the E- Freeze. Refer to IRM 21.5.1.4.8, Transaction Code 971.

Note: If monitoring the case, refer to IRM 21.5.1.4.2.2 (5), Integrated Data Retrieval System (IDRS) - Control Procedures, for more information.

IRM 21.5.6.4.13(2) Added procedures for Puerto Rico referrals. Change made due to directorate realignment.

(2) To resolve the G- Freeze:

IF	THEN
Taxpayer asks about payoff balance	1. Follow procedures in IRM 21.7.11.4.5, CP 186, Subsequent Payment Freeze - Notice of Potential Manual Interest/Penalty Adjustment, for BMF accounts,

	<p>and IRM 21.3.1.6.49, CP 86 Restricted Interest/Penalty Conditions, for IMF accounts.</p> <p>2. If you identify a G- freeze case while staffing the AM toll-free telephone line, and the inquiry requires manual computation of penalty, prepare Form 4442/e-4442, Inquiry Referral, and route it 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> <p>Exception: If there is an open control on the account, refer Form 4442/e-4442 to the employee who has the open control.</p> <p>Note: Do not prepare a referral if the maximum FTP penalty has been assessed, shown by a TC 971 Action Code (AC) 262 on the account.</p> <p>3. Advise the taxpayer to expect a response within 30 days.</p>
Taxpayer was in a recognized combat zone or contingency operation	<p>1. Follow the Telephone Transfer Guide (TTG) instructions for combat zone/contingency operation inquiries received on the toll-free line.</p> <p>2. Follow procedures in IRM 5.19.10.7.2.2, Combat Zone Research, for combat zone/contingency operation correspondence.</p>

IRM 21.5.6.4.17(2) Added procedures for Puerto Rico referrals. Change made due to directorate realignment.

(2) Resolve I- freeze issues by taking one of the following actions:

ROW NUMBER	IF	AND	THEN
1	Freeze is due to an invalid SSN	Taxpayer provides a name change	Refer to IRM 3.13.5.120.7, Correcting Taxpayer Names without Documentation, for further information.
2	Freeze is due to an invalid SSN	Taxpayer provides a valid different TIN	Refer to IRM 21.6.2.4.1, Resequencing Accounts, for further information.
3	Freeze is due to an invalid SSN	More than one individual is posted to invalid TIN	Refer to IRM 21.6.2.4.2, Mixed Entity Procedures, or IRM 21.6.3.4.2.7.13.3, Earned Income Tax Credit (EITC) - CP 54 Notices With Math Error Involvement.

Any line marked with a # is for Official use Only

4	Freeze is due to an invalid SSN		Refer to IRM 3.13.5.67, Processing Undeliverable CP Notices/Correspondence/Correspondex Letters, for further information. Refer to the relevant part of this IRM to resolve other freezes.
5	Taxpayer's return is not processable due to an invalid TIN	Taxpayer does not qualify for an SSN	Refer to IRM 3.21.263, IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS), for further information. Refer to the relevant part of this IRM to resolve other freezes.
6	Taxpayer TIN is invalid	Data Master One (DM-1) File update has not been completed	Refer to IRM 21.6.2.3.2, Determining Validity, for more information.
7	<p>Return is not processable due to missing information (i.e., missing IMF Schedule A, other missing schedules, etc.)</p> <p>Exception: If the only item missing is the signature, see procedures below.</p>		<p>1. Obtain a copy of the missing information from the taxpayer.</p> <ul style="list-style-type: none"> ○ Have the taxpayer fax in the missing Information. <p>Note: When available, the Enterprise Electronic Fax (EEFax) must be used in lieu of manual faxing.</p> <ul style="list-style-type: none"> ○ If taxpayer does not have access to a fax machine, have the taxpayer mail in a copy of the missing information to the address of the Accounts Management (AM) paper function within your directorate, except Puerto Rico who will advise the taxpayer to send the information to the Brookhaven Campus paper function until further notice. Refer to Exhibit 21.1.7-1, Campus Address, for addresses to the Campuses. ○ Inform the taxpayer to write "Copy" on all the pages and include a copy of the letter or notice.

			<ol style="list-style-type: none"> 2. Verify all tax amounts and credits claimed with CC TXMOD and CC RTVUE. 3. Adjust the account, using the date the missing information was furnished as the Return Processable Date (RPD). 4. Refer to IRM 21.5.1.4.2.10 (3)(h), Late Replies, for further information. The RPD must be included to correct the "U" condition code. <p>Note: If a reply is received with a previously missing signature after the return due date, you must correct the original Assessment Statute Expiration Date (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>
8	Missing signature ONLY and IRS has processed the return	<p>The taxpayer is willing to provide a faxed signature</p> <p>NOTE: Refer to IRM 10.5.1.6.9.4, Faxing, for more information regarding faxes.</p>	<ol style="list-style-type: none"> 1. Validate that you are speaking to the taxpayer or the taxpayer's authorized representative. Follow the normal disclosure procedures as discussed in IRM 21.1.3.2, General Disclosure Guidelines, and in IRM 21.1.3.3, Third Party (POA)/(TIA)/F706 Authentication. 2. Specifically advise the taxpayer "the faxed signature is treated as the taxpayer's original signature, and become's a permanent part of the tax return". 3. Fax a print of the IDRS Letter 12C, Individual Return Incomplete for Processing: Forms 1040 & 1040-S, selective paragraph r (jurat) to the number provided by the taxpayer. Notate on the print above paragraph s, the form number, tax period, taxpayer's name from the return, and the TIN. Refer to IRM 10.5.1.6.9.4, Faxing. 4. Give the taxpayer your fax number.

			<p>Note: When available, the Enterprise Electronic Fax, (EEFax) must be used in lieu of manual faxing.</p> <ol style="list-style-type: none"> Once you receive the faxed signature, determine if the received date is after the return due date. If it is, you must correct the original Assessment Statute Expiration Date (ASED) posted on the taxpayer's account per IRM 25.6.1.6.14 (2), Criteria for Establishing a Statute of Limitations Period, by inputting Transaction Code (TC) 560, using CC FRM77. Use the received date of the signature in the TRANS- DT field. Refer to instructions in IRM 20.2.4.5.1, Updating the RPD on Unprocessable Returns, for instructions to update the RPD and release the refund. Prepare Form 9856, Attachment Alert, or Form 10023-B, Attachment (To Be Associated With Return), to attach the jurat statement to the return.
9	Missing signature ONLY and IRS has processed the return	The taxpayer does not have access to a fax machine	<p>Tell the taxpayer to send a signed copy of their tax return to the return address shown on their notice. Advise them to write "Copy" on the top of the return.</p> <p>When the signature is received, follow directions 5-7 above.</p>
10	Freeze on an IMF or BMF account is due to the posting of TC 770		<ol style="list-style-type: none"> Release is not necessary because taxpayer has already received credit interest. Any subsequent refundable credit requires manual computation of interest.
11	Adjusting an account	I- freeze is present	<p>To avoid Unpostable 155-0:</p> <ul style="list-style-type: none"> Include a TC 77X on your adjustment if there is already a pending action that has a TC 77X. If no pending transactions, include a TC 34X or TC 77X with your adjustment, or

Any line marked with a # is for Official use Only

			<ul style="list-style-type: none"> Enter the Return Processable Date. Refer to IRM 25.6.1.6.16, Processable - Unprocessable Returns, for more information.
--	--	--	---

IRM 21.5.6.4.18(2) Added procedures for Puerto Rico referrals. Change made due to directorate realignment.

(2) Do not take any action to release the freeze.

IF	THEN
Taxpayer asks about payoff balance	<ol style="list-style-type: none"> Initiate a referral to the interest specialist to have interest recomputed manually. If you identify a -I freeze case while staffing the AM toll-free telephone line, and the inquiry requires manual computation of interest, prepare Form 4442/e-4442, Inquiry Referral, and route it 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. Exception: If there is an open control on the account, refer Form 4442/e-4442 to the employee who has the open control. Advise the taxpayer to expect a response within 30 days. Note: To enable the applicable period for payment described in IRC 6601(e)(3), see IRM 20.2.5.4, Notice and Demand and Underpayment Interest. The specialist/function responding to the referral computes the payoff to the 23C date of the adjustment made to manually update the interest on the module.
Taxpayer was in a recognized combat zone or contingency operation	<ol style="list-style-type: none"> Follow the Telephone Transfer Guide (TTG) for combat zone/contingency operation inquiries received on the toll-free line. Follow procedures in IRM 5.19.10.6, Combat Zone Accounts, for combat zone/contingency operation correspondence.

IRM 21.5.6.4.20(3) Added procedures for Puerto Rico referrals. Change made due to directorate realignment.

Any line marked with a # is for Official use Only

(3) Follow the procedures in the IRM 21.5.4.5.5, Math Error Unsubstantiated Protest Processing. Refer to IRM 21.5.3, General Claims Procedures, for more information.

Exception: Toll-free assistors and TAC employees, to release freeze, send a Form 4442/e-4442, Inquiry Referral, using referral category "-J freeze", to the AM Paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice.

IRM 21.5.6.4.35.1(8) Added procedures for Puerto Rico referrals. Change made due to directorate realignment.

(8) If the taxpayer is unable to provide documentation verifying the payment:

Note: Toll-free assistors send a Form 4442/e-4442, Inquiry Referral, to the Campus AM paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Use "-R freeze Other" as the referral type. Please indicate the IRM reference and request contact be made to EFTPS technicians to verify payment authorization.

- a. Suspend the case for 30 days
- b. Fax to the Electronic Federal Tax Payment System (EFTPS) Technicians at # [REDACTED] # the page of TXMOD that has the payment needing to be researched
- c. The technician contacts the credit card company for the information and fax it back
- d. Upon receipt of documentation from the technician, if the taxpayer truly authorized the credit card payment(s), take any necessary action to release the -R freeze. If the payment belongs to another taxpayer, transfer the credit to the correct account. If the credit card processor could not provide any information within 30 days or was unable to provide enough information to identify the originator of the credit card payment, move the payment to the unidentified remittance file. Refer to IRM 21.2.4.3.10, Applying Unresolved Credits for AMRH, for more information

IRM 21.5.6.4.35.2 Added command codes to use to release freeze. Added procedures to do a referral if a manual refund was required. Added procedures for Puerto Rico referrals. Change made due to directorate realignment and for efficiency in processing phone calls.

(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.

Any line marked with a # is for Official use Only

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 a Form 1040-X. 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 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> <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 ASER 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 ASER.</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</p> <p>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, release the refund by inputting a TC 290 for .00 using CC REQ54.</p>

		<p>Update the RPD with the received date of the Form 1310.</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. 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 7:00 P.M., Central Time). This is</p>

Any line marked with a # is for Official use Only

		<p>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>

		<p>2. Refer to IRM 21.4.6.5.2, Injured 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>

(2) If you question the taxpayer and research IDRS, and still cannot determine why the -R freeze is present,

- a. Advise taxpayer to send a complete return with all schedules and attachments (e.g., Form W-2, Schedule A, B, C, etc.) to the AM paper function within your directorate, except Puerto Rico who will advise the

Any line marked with a # is for Official use Only

taxpayer to send the return to the Brookhaven Campus paper function until further notice. The return must have original signature(s) and date(s), not a photocopy. For more information refer to Exhibit 21.1.7-1, Campus Address. It is very important that you instruct the taxpayer to write "Copy" or "Duplicate" on the top of the tax return the taxpayer is sending in. This prevents the return from being sent to Submission Processing

- b. Input a history item on AMS
- c. Upon receipt of the return, review the account and make the necessary adjustments to release the freeze
- d. If taxpayer does not send in the return in the proper timeframe for the response, input a history item on AMS and close your control. Do not release the R freeze

IRM 21.5.6.4.35.3.1.5(4) Updated address for CP05A responses. Change made due to policy update.

(4) Follow the guidance listed below to determine the proper actions:

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
1	The taxpayer states they have not received the CP 05A OR states they have received the notice and have not responded		No account action is required.	<ul style="list-style-type: none"> Verbally provide the taxpayer with the guidance in the CP 05A, and explain to the taxpayer what is needed to substantiate the income and withholding. Advise the taxpayer to submit their documentation via the Documentation Upload Tool (DUT) at www.irs.gov/reply. Taxpayers must include their taxpayer identification number (TIN) and tax period on each page of their response. If the taxpayer states they do not have internet access or they attempted to

				access DUT but their browser is not supported, advise them to fax the documentation for the return to E-Fax number (855) 851-8440 or if they are unable to fax, mail to: Internal Revenue Service, 3211 S Northpointe Dr, STOP M2004, Fresno, CA 93725-1959.
2	The taxpayer states they made an error on the return		No action is required.	File an amended return, refer to IRM 21.5.2.4.3, Adjustments Requiring An Amended Return or Taxpayer Documentation.
3	The taxpayer has responded to the notice	It is less than 60 days since the taxpayer sent in the requested information (there may be an open control to RIVO (IDRS number 148XXXXXXX, category "CP5A"))	No action is required.	Allow 60 days from the date they sent in the information or the received date of the correspondence if there is an open control to RIVO.
4	The taxpayer has responded to the notice	It is 60 days or more since the taxpayer sent in the requested information, the account is unresolved, and there is NO open or closed control to RIVO (IDRS number 148XXXXXXX, category "CP5A")	No action is required.	Resubmit the documentation for the return on DUT. If unable to access DUT, fax to E-Fax number (855) 851-8440 or if they are unable to fax, mail to: Internal Revenue Service, 3211 S Northpointe Dr, STOP M2004, Fresno, CA 93725-1959.

Any line marked with a # is for Official use Only

5	The taxpayer has responded to the notice	There is an open control to RIVO (IDRS number 148XXXXXXX, category "CP5A") AND It is 60 days or more from the received date of the correspondence	Prepare Form 4442/e-4442, Inquiry Referral, and forward to RIVO using referral Category "RIVO - WOW CP 05A".	You are sending a referral and to allow 60 days for a response.
6	The taxpayer has responded to the notice	RIVO has taken action on the account as indicated by any of the following: A closed RIVO control (IDRS number 148XXXXXXX, category "CP5A") A TC 29X A Letter 105C or Letter 106C or Letter 89C A pending or posted TC 840 or TC 846	No action is required. Exception: If the adjustment is deleted (DQ), refer the case back to Category "RIVO - WOW CP 05A".	<ul style="list-style-type: none"> • If RIVO has issued a letter, advise the taxpayer that a letter has been issued and to follow the guidance in the letter. • If RIVO has released the refund (in whole or in part), advise the taxpayer of the refund date based on the TC 840 or TC 846, if present. If not present, advise the taxpayer of an estimated refund date of four to six weeks from the input date of the TC 29X.

IRM 21.5.6.4.35.3.2(1) Added procedures for responses to CP05A to refer to "RIVO-WOW-CP05A". Change made for IRM consistency.

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

ROW NUMBER	IF	AND	THEN
1	A response is received to the Letter 4800C or Letter 3219C via Correspondence Imaging Inventory (CII)	The account contains AQC markers (Transaction Code (TC) 971 Action Code (AC) 122, TC 971 AC 140 or TC 971 AC 128 with MISC field)	<ul style="list-style-type: none"> Fax correspondence to 855-855-0616, and close your CII case. If an interim letter has been sent through CII, send the taxpayer a Letter 86C, refer to IRM 21.3.3.4.2.1, Use of 86C Letter-Referring Taxpayer Inquiry/Forms to Another Office, advising the taxpayer that their correspondence is being transferred to RIVO for resolution and providing the AQC phone number, 855-873-2100 and the hours of operation, Monday through Friday - 7:00 A.M. to 9:00 P.M. CT. Provide a 60-day timeframe.
2	A response to CP 05A is received via CII	<p>There is a RICS/RIVO initiated -R freeze and no -A freeze</p> <p>Exception: If the account contains AQC markers (TC 971 AC 122, TC 971 AC 140 or TC 971 AC 128 with MISC field), follow procedures in the first box above.</p>	<ul style="list-style-type: none"> Initiate a Form 4442/e-4442, Inquiry Referral, using "RIVO - WOW CP 05A." <p>Note: Do not include CII documents with the referral. RIVO has access to AMS to view CII documents.</p> <ul style="list-style-type: none"> If an interim letter has been sent through CII, send the taxpayer a Letter 86C, refer to IRM 21.3.3.4.2.1, Use of 86C Letter-Referring Taxpayer Inquiry/Forms to Another Office, advising the taxpayer that their correspondence is being transferred to RIVO for resolution. Provide a 60-day timeframe.

Any line marked with a # is for Official use Only

			<ul style="list-style-type: none"> Close your CII case.
3	<p>A response to any of the following other RIVO letters is received via CII:</p> <ul style="list-style-type: none"> CP 05 Letter 4464C Letter 2644C Letter 2645C 	<p>There is a RICS/RIVO initiated -R freeze and no -A freeze</p> <p>Exception: If the account contains AQC markers (TC 971 AC 122, TC 971 AC 140 or TC 971 AC 128 with MISC field), follow procedures in the first box above.</p>	<ul style="list-style-type: none"> Initiate a Form 4442/e-4442, Inquiry Referral, using "RIVO Unresolved Module Freeze Only." <p>Note: Do not include CII documents with the referral. RIVO has access to AMS to view CII documents.</p> <ul style="list-style-type: none"> If an interim letter has been sent through CII, send the taxpayer a Letter 86C, refer to IRM 21.3.3.4.2.1, Use of 86C Letter-Referring Taxpayer Inquiry/Forms to Another Office, advising the taxpayer that their correspondence is being transferred to RIVO for resolution. Provide a 60-day timeframe. Close your CII case.
4	<p>A response/inquiry is received for a non-RIVO issue (math error notice, Letter 12C, etc.)</p>	<p>There is a RICS/RIVO initiated -R freeze and no -A freeze</p>	<p>Resolve the inquiry as required per normal IRM procedures. If the resolution requires an adjustment (TC29X), input the adjustment using a hold code "1". Respond to the taxpayer.</p> <p>Exception: In the case of a deceased taxpayer, DO NOT take any action to release the refund, including a manual refund. Follow the procedures in box 2 above.</p>

IRM 21.5.6.4.36(2) Added to advise taxpayer to allow 4-6 weeks to receive refund. Added procedures for Puerto Rico referrals. Change made due to directorate realignment and for IRM consistency.

(2) Release the R- freeze by one of these methods:

Any line marked with a # is for Official use Only

ROW NUMBER	IF	THEN
1	Freeze is due to subsequent payment	<ol style="list-style-type: none"> 1. Research to find out where the payment belongs. Refer to IRM 21.5.7, Payment Tracers. 2. If you can determine where the payment belongs, follow procedures in IRM 21.5.8, Credit Transfers. 3. If the subsequent payment is for additional liability, and no Form 1040-X received, secure the Form 1040-X from the taxpayer. 4. If the subsequent payment is for a penalty, research Command Code (CC) RTVUE for the TC 170 amount.
2	<p>Taxpayer states additional payment(s) is not theirs</p> <p>Caution: Do not credit the spouse's account with a TC 610 if a TC 150 is already present. Use TC 670 for the payment amount instead.</p>	<ol style="list-style-type: none"> 1. Ask whether a spouse or ex-spouse could have made them. 2. Obtain the spouse's SSN (if available), and research account. 3. Check images are displayed on the Remittance Transaction Research (RTR) System. If you have access to RTR, the image may help determine who the payment belongs to. Refer to IRM 21.5.7.3.1, Remittance Transaction Research (RTR) System, for more information. 4. Transfer payment, if account appears to be missing that exact amount (less interest and penalty). Input taxpayer's SSN under the TC 612 and spouse's SSN under TC 610. 5. Refer to IRM 21.5.8, Credit Transfers.
3	<p>Taxpayer did not make payment and your call site is in the directorate where taxpayers return was processed</p> <p>Note: If not at your directorate, prepare Form 4442/e-4442, Inquiry Referral, and route it to the Campus</p>	<ol style="list-style-type: none"> 1. Request document block to determine correct taxpayer. For more information on researching payments, refer to IRM 21.5.7.4.6.2, Mixed/Slipped Blocks, and IRM 21.5.7.4.7.1, Integrated Submission and Remittance Processing (ISRP) and Residual Remittance Processing System (RRPS).

Any line marked with a # is for Official use Only

	AM paper function, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice, to initiate research.	<p>2. Transfer payment to correct account, if determination can be made.</p> <p>3. If after complete research you cannot make a determination and credit is more than one year old, prepare Form 8758, Excess Collections File Addition, to transfer credit to the Excess Collections file (XSF). Refer to IRM 3.17.220.2.2.1, Preparation of Form 8758, for more information.</p> <p>If after complete research you cannot make a determination and credit is less than one year old, prepare Form 2424, Account Adjustment Voucher, to transfer credit to the Unidentified Remittance File (URF). Refer to Exhibit 3.11.10-19, Form 2424, Account Adjustment Voucher, for more information.</p> <p>4. Route the form to the Accounting function in the proper campus.</p> <p>Reminder: If moving the credit to XSF or URF, input TC 971 Action Code (AC) 296 using CC REQ77, on the module payment/credit posted to. This indicates all research of the primary and related Taxpayer Identification Numbers (TIN) was completed prior to the transfer to XSF or URF.</p>
4	Taxpayer verifies all payments and explains why multiple payments were submitted	Input TC 290 for .00 using CC REQ54, to release freeze and allow extra payment to refund. Advise the taxpayer to allow 4-6 weeks to receive the refund.
5	MFT 31 / MFT 65	Refer to IRM 21.6.8.6.2, REFMFT31/REFMFT65 Transcripts.

IRM 21.5.6.4.38(2) Added procedures for Puerto Rico referrals. Change made due to directorate realignment.

(2) Release the S- freeze through one of the actions in the following chart. Also refer to IRM 21.4.3.5.3, Undeliverable Refund Checks.

Any line marked with a # is for Official use Only

Note: For more reasons an S- freeze generates and the related release actions, refer to Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48.

Exception: If there are unresolved TPP issues on any module on the account, do not release the S- freeze. TPP issues must be resolved first. TPP activity can be identified as outlined in IRM 25.25.6.1.7, Taxpayer Protection Program Overview. Follow instructions in IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.

ROW NUMBER	IF	AND	THEN
1	This is a manual refund due to Injured Spouse Return		<ol style="list-style-type: none"> 1. Do not release the freeze. 2. Follow instructions for injured spouse returned refunds in IRM 21.4.6.5.22.1, Injured Spouse Returned Refunds.
2	Taxpayer or authorized representative states they have moved or the address on record was previously updated incorrectly	Taxpayer or authorized representative is able to authenticate their identity as outlined in IRM 3.13.5.29 (6), Oral Statement/Telephone Contact Address Change Requirements	<ol style="list-style-type: none"> 1. Confirm the taxpayers current mailing address. <ul style="list-style-type: none"> o If the address provided does not match the address on file, input CC CHK64 to correct the address and reissue the refund to the new address. Refer to IRM 21.4.3.5.3 (6) and (7), Undeliverable Refund Checks, if you have questions regarding the input of CC CHK64. o If the address provided matches the address on file, input CC CHK64 with no change to the address to reissue the refund. o If the address provided is a temporary address, a manual refund is required. Prepare Form 4442/e-4442, Inquiry

Any line marked with a # is for Official use Only

			<p>Referral, and route it 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. Be sure to provide the temporary address on the referral.</p> <p>2. Advise the taxpayer/caller a refund will be re-issued in about 4 weeks.</p> <p>Note: If multiple freeze codes are present, CC CHK64 may not release the refund. Research conditions for each freeze code to determine what actions are needed.</p>
3	Taxpayer or authorized representative states they have moved or the address on record was previously updated incorrectly	Taxpayer or authorized representative is NOT able to authenticate their identity as outlined in IRM 3.13.5.29 (6), Oral Statement/Telephone Contact Address Change Requirements	<p>1. Instruct taxpayer/caller to file Form 8822, Change of Address.</p> <p>2. Advise taxpayer/caller to allow 6-8 weeks for Form 8822 to be processed and a refund check to be re-issued.</p>
4	<p>Taxpayer states they discovered an uncashed refund check that was issued more than 12 months before and wants to cash it</p> <p>Note: After 12 months, the check expires and the credit is</p>	Check is not a manual refund (TC 840) issued as a result of an injured spouse claim	<p>1. Research IDRS to determine whether the IRS has reissued the refund or corresponded with the taxpayer on this issue.</p> <p>2. Release the freeze by inputting CC CHK64 per IRM 21.4.3.5.3, Undeliverable Refund Checks.</p> <p>3. Advise the taxpayer to destroy the check.</p>

	returned to the taxpayers account (TC 740, Blocking Series 66666). (These claims are subject to Limited Payability provisions. Refer to IRM 21.4.2.4.7, Limited Payability (LP) Rules.)		
5	Taxpayer states they discovered an uncashed refund check that was issued more than 12 months before and wants to cash it	Check is a manual refund originating because of an injured spouse claim	A manual refund must be reissued. Posting of CC CHK64 could allow the refund to be offset to a federal tax obligation and/or Debtor Master File, if the liability still exists. Refer to IRM 21.4.6, Refund Offset, and IRM 21.4.4.5.1, Preparation of Form 5792, IDRS Generated Refund, for more information.
6	Taxpayer submits correspondence providing an updated address		Input CC CHK64 to correct the address and reissue the refund to the new address. Refer to IRM 21.4.3.5.3 (6) and (7), Undeliverable Refund Checks, if you have questions regarding the input of CC CHK64.

Note: If there are multiple "S-" Freezes, CC "CHK64" input on any account with an "S-" releases all "S-" Freezes.

IRM 21.5.6.4.43(5) Added 60 day timeframe for referral to CSCO. Added procedures for Puerto Rico referrals. Change made due to directorate realignment and for IRM consistency.

(5) A CP 44, Refund Delayed Because You May Owe on Another Non-Individual (IMF) Account, is generated when an IMF overpayment of \$25 or more is available for application. See IRM 21.3.1.6.30, CP 44 Credit Available For Application to Non-IMF Account, for instructions for responding to a CP 44.

ROW NUMBER	IF	THEN
1	V- freeze is for a liability on another account	Advise the taxpayer of the balance due. Refer to IRM 5.19.1, Balance Due.
2	V- freeze is due to a TOP Offset or DMF liability	Refer to IRM 21.4.6, Refund Offset.
3	There is no outstanding liability on IDRS or DMF, and there is an unreversed TC 130	<ol style="list-style-type: none"> 1. Allow 6 to 8 weeks from the posting of the return to determine if there is a non-tax liability. 2. After 8 weeks, prepare Form 4442/e-4442, Inquiry Referral, and forward to the Atlanta Campus Compliance Services Collection Operation (CSCO). Provide the taxpayer a 60 day timeframe for a response. 3. Advise the taxpayer by telephone call or Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, the case is being routed to the Atlanta Campus for resolution. Refer to IRM 21.3.3.4.2.1, Use of 86C Letter - Referring Taxpayer Inquiry/Forms to Another Office.
4	Injured Spouse claim	Refer to IRM 21.4.6.5.8.3 (17)(h), Processing of Form 8379 Injured Spouse Allocation, for information on issuing a manual refund.
5	Innocent Spouse Claim	Refer to IRM 25.15.8.5.2.2, Processable Form 8857, and IRM 25.15.2.4.3, TC 130 Entire Account Frozen From Refunding, for more information.

IRM 21.5.6.4.47(3) Added procedures for Puerto Rico referrals. Change made due to directorate realignment.

(3) If appropriate, take action to release the freeze and manually refund the credit if no open controls exist. If an open control exists, contact the employee/team with the case control. If a manual refund is required, **Accounts Management Assistors** send a Form 4442/e-4442 to the Campus AM paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice.

Caution: # [REDACTED]
A manual refund is required using Form 3753, Manual Refund Posting Voucher. Refer to IRM 21.4.4.5.2, Preparation of the Form 3753, Manual Refund Posting Voucher, for preparing the manual refund. If the taxpayer submitted Form 8302, Electronic Deposit of Tax of \$1 Million or More, include it with Form 3753.

Any line marked with a # is for Official use Only

Refer to IRM 3.17.79.3.10.1, Form 8302, Electronic Deposit of Tax Refund of \$1 Million or More, for more information.

IRM 21.5.6.4.48 Added to advise the taxpayer to allow 30 days for a response when leaving a note on CII instead of doing a referral. Added procedures for Puerto Rico referrals. Change made due to directorate realignment and for IRM consistency.

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

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

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

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

ROW NUMBER	IF	AND	THEN
1	Module has a TC 971 Action Code (AC) 664 (posted or pending)	No TC 840 has posted or is pending	Take no action to release the overpayment. Refer to IRM 21.4.4.6.1, Monitoring Manual Refunds, and IRM 21.4.4.5.2, Preparation of the Form 3753, Manual Refund Posting Voucher, for more information.
2	It has been less than 6 cycles since the TC 150 posted	The TC 840 is not yet showing on the module and there is no unpostable condition	Inform the taxpayer that the time for the information to post to the account has not passed and to call back in 6 weeks.

Any line marked with a # is for Official use Only

3	It has been at least 6 cycles since the TC 150 posted	The TC 840 is not showing on the module and there is an open IDRS control to an employee with no unpostable condition	Prepare Form 4442/e-4442, Inquiry Referral. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access. Note: If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control "as the referral type.
4	It has been at least 6 cycles since the TC 150 posted	The TC 840 is not showing on the module and there is an open IDRS control to a clerical function or a team number with no unpostable condition	Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.
5	It has been at least 6 cycles since the TC 150 posted	The TC 840 is not showing on the module and the return was erroneously coded with CCC/RCC O . There is no open IDRS control present	Release the refund to the taxpayer by inputting a TC 290 for .00 with a Priority Code 8. Refer to IRM 21.4.4.3, Why Would A Manual Refund Be Needed?, for more information regarding when a manual refund is required.

c. Overpayment on a deceased taxpayer's account

ROW NUMBER	IF	AND	THEN
1	Command Code (CC) TXMOD shows a	There is no open IDRS control present	Refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, for more information on issuing refunds.

Any line marked with a # is for Official use Only

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

Any line marked with a # is for Official use Only

5	CC TXMOD does not show a CCC/RCC L or W	There is an open IDRS control to an employee	<p>Prepare Form 4442/e-4442. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access.</p> <p>Note: If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). Advise the taxpayer to allow 30 days for a response. If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control" as the referral type.</p>
6	CC TXMOD does not show a CCC/RCC L or W	There is an open IDRS control to a clerical function or a team number	Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.
7	There is a date of death on CC IMFOLE	No SSA date of death on CC INOLES	<ol style="list-style-type: none"> 1. Toll-free assistors send a Form 4442/e-4442 to the Campus AM paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Use "-X Freeze" as the referral type. 2. All others take the following steps: <ol style="list-style-type: none"> a. Research modules for TC 540 with transaction dates that match CC IMFOLE. This could involve numerous modules, including modules in retention. b. Reverse all TC 540s by inputting TC 542s using same date of death. <p>Caution: A TC 540 with DLN 28277-111-11111-</p>

Any line marked with a # is for Official use Only

			<p>Y cannot be reversed. If TC 540 is in error, issue a manual refund to release the refund. Forward the TIN to your P&A staff to contact HQ analyst to reverse the TC 540.</p> <p>c. If CC IMFOLE has an unreversed TC 971 AC 524, reverse with a TC 972 AC 524. Refer to Exhibit 25.23.2-15, TC 972 AC 524 – Reversal of TC 971 AC 524 for more information.</p> <p>d. Monitor the account to confirm the date of death is cleared from CC IMFOLE.</p> <p>e. Issue a manual refund to release the refund.</p>
--	--	--	--

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

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

Any line marked with a # is for Official use Only

	5. Notify the taxpayer if the debit condition is correct.
--	---

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

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

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

(2) On accounts that taxpayers have filed a Form 1040-NR or Form 1040-NR-EZ and have a refund overpayment # [REDACTED] #, do not release the refunds. These returns can be identified with CCC/RCC O on CC TXMOD and the accounts must have TC 767 CRN 330. Refer to IRM 21.8.2.12.2.4 (8), FATCA-1042-S Matching Program - General Information - Identifying Related Letters, Transaction Codes, Reason Codes, 1042-S Data Fields, for more information.

(3) Follow the procedures below if you are working TRNS41, Unresolved Manual Refund Freeze, transcripts.

ROW NUMBER	IF A TC 840	AND	THEN
1	Is input and TC 29X posts without a hold code on the corresponding adjustment	A duplicate refund is generated on the Master File	Follow erroneous refund procedures in IRM 21.4.5, Erroneous Refunds.
2	Posted to the correct module	The TC 150 posted to an incorrect module	1. Reprocess the return. 2. Make any necessary adjustments. 3. Refer to IRM 21.6.7.4.2.7.1, Mixed Periods, and IRM 21.6.2.4.2, Mixed Entity Procedures.
3	Posted to the incorrect module	The TC 150 posted to the correct module	Move the TC 840 and applicable credits to the correct module and TIN. See IRM 21.5.2.4.23.10, Moving Refunds.

Any line marked with a # is for Official use Only

4	Posted to the correct module	A TC 150 cannot be located	Follow procedures in IRM 21.2.4.3.39.1 (4), AM08 Resolution, based on if the taxpayer is required to file.
5	Posted to the correct module	The credits are located in another account	<ol style="list-style-type: none"> 1. Transfer the credits to resolve the "-X" Freeze. 2. Delete the filing requirements, if the taxpayer is not liable to file a return.
6	Posted to a module	Created a debit balance	<ol style="list-style-type: none"> 1. Research for any missing credits. 2. Transfer any misapplied credits. 3. Input adjustment action, if necessary, to release the freeze. 4. Take all necessary actions to resolve the debit balance before releasing the freeze and resuming notice issuance. 5. Notify the taxpayer if the debit condition is correct.
7	Is not posted to a module	The return was erroneously coded with CCC/RCC "O"	<p>Release the refund to the taxpayer by inputting a TC 290 for .00 with a Priority Code 8. Refer to IRM 21.4.4.3, Why Would A Manual Refund Be Needed?, for more information regarding when a manual refund is required.</p> <p>Note: Only release the refund if 6 cycles has passed since the TC 150 posted.</p>

(4) Research IDRS for open or closed controls.

IF IDRS SHOWS	AND	THEN
An open control in the Refund Inquiry Function with an activity code "841TOPOST"	TC 840 posted without an offsetting credit from Bureau of Fiscal Services (BFS)	Refile the return if no other adjustment is necessary.
An open or closed control base from a prior refund inquiry (e.g., "3911 to RDCC")		<ol style="list-style-type: none"> 1. Forward the TRNS41 to the respective function. 2. Refile the TC 840 document. 3. DO NOT release the freeze.

Any line marked with a # is for Official use Only

		4. DO NOT allow the TDA to generate.
An open or closed control base with a category code of "EXES"	You can verify the payment belongs to the taxpayer	Release the freeze with a TC 290 for .00 and PC 8. Refer to IRM 21.2.4.3.25, Processing EXES-TC 840 Transcripts (J-/X Freeze), for further instructions.

(5) Compliance Service Collection Operation (CSCO), (formerly Service Center Collection Branch, (SCCB)) must be notified if the case cannot be closed prior to the issuance of a TDA.

IF	AND	THEN
The TDA was issued	An erroneous refund was issued	Notify CSCO to destroy the TDA.
The TDA was issued	There is still a balance due on the account	Notify CSCO of the action taken.

IRM 21.5.6.4.50(3) Added procedures to input a TC 971 AC 270 to release the -A freeze when a TC 780 is present on the account. Change made for IRM clarity.

(3) Take the following actions when a -Y freeze is present on the module:

- TC 480 indicates offer pending and assessments/adjustments are allowed. If there is an unreversed TC 480, DO NOT route original returns, amended returns, or penalty abatement requests to Centralized Offer in Compromise (COIC). Work the case following regular IRM procedures
- TC 780 indicates offer accepted. DO NOT ASSESS/ABATE. Return the original return, amended return, or penalty abatement request to the taxpayer using the proper letter informing them the offer has been accepted and no adjustment is permitted on the account. Suggested open paragraph to use in the letter to the taxpayer: "Because your account reflects an accepted Offer in Compromise, no further adjustments are permitted." If there is a -A freeze on the account, input a TC 971 AC 270 using Command Code REQ77 to release the -A freeze.