

## IRM PROCEDURAL UPDATE

**DATE: 02/05/2021**

**NUMBER: wi-25-0221-0233**

**SUBJECT: MFT32 Reversal Process Changes, TPP Prisoner Inquiries**

**AFFECTED IRM(s)/SUBSECTION(s): 25.25.6**

**CHANGE(s):**

**IRM 25.25.6.1.7(1) and (3) - Added explanation of TC 971 AC 052 in the If/Then chart. Added explanation of filing season 2021 TPP pilot and added description of new TPP Letters 6330C & 6331C. Included pilot letters cannot be issued but corresponding Letters 4883C/5071C would be issued in place of pilot letters.**

1. The Taxpayer Protection Program (TPP) is responsible for identifying potential identity theft cases that are scored by a set of identity theft models in the Dependent Database (DDb); selected through filters in the Return Review Program (RRP) system; or manually selected by Return Integrity Verification Operations (RIVO).
2. Returns selected for the TPP program can be identified by one or more of the following indicators:

<b>Transaction</b>	<b>Action</b>
<p><b>1</b></p> <p>A TC 971 AC 124 (used exclusively beginning in January 2017) - contains the document locator number (DLN) of the return in question in the MISC field (may contain additional indicators such as "TR"). The TC 971 AC 124 is reversed with a TC 972 AC 124 and indicates the TPP issue is resolved.</p> <p><b>EXCEPTION:</b> The TC 971 AC 124 cannot post to an account without an established entity, therefore there may be a delay in the TC 971 AC 124 posting to the account even though the return is UP 126</p>	<p>The transaction causes the return in question to go unpostable (UP) 126 reason code (RC) "0". (No additional actions are required if the TC 971 AC 124 has the literal "TR" in the MISC field.)</p> <p>An unreversed TC 971 AC 124 is not an indication of an open TPP issue unless there is a corresponding return that is UP 126 RC "0" and unresolved (DLN in the MISC field of the TC 971 AC 124 matches the DLN of the unpostable return).</p>

RC "0".	
<p><b>2</b></p> <p>A TC 971 AC 121 - (no longer used beginning in January 2017) - may contain a MISC field of "DDB ARAP RULE TR" or "DDB ARAP RULE OM". The TC 971 AC 121 is reversed with a TC 972 AC 121 and indicates the TPP issue is resolved.</p> <p><b>EXCEPTION:</b> The TC 971 AC 121 cannot post to an account without an established entity, therefore there may be a delay in the TC 971 AC 121 posting to the account even though the return is UP 126 RC "0".</p>	<p>The transaction will cause the return in question to go unpostable (UP) 126 reason code (RC) "0". (No additional actions are required if the TC 971 AC 121 has a MISC field of "DDB ARAP RULE TR" or "DDB ARAP RULE OM".)</p>
<p><b>3</b></p> <p>A return showing as UP 126 RC "0".</p> <p>A TC 971 AC 124 and the DLN in the MISC field is present (the account may contain a second TC 971 AC 124 and the DLN in the MISC field matches the prior TC 971 AC 124)</p>	<p>The return can be located on CC TXMODA, CC UPTIN, or CC TRDBV.</p>
<p><b>4</b></p> <p>A posted return (TC 150 present) with a posted TC 971 AC 129 containing one of the following MISC fields:</p> <ul style="list-style-type: none"> <li>○ The DLN of the return in question</li> <li>○ The DLN of the return in question and the literal BKLD (External Lead IDT)</li> <li>○ IVO EL IDT</li> <li>○ IVO FRE PATTERN</li> <li>○ IVO RSV IDT</li> <li>○ IVO IP PIN</li> </ul>	<p>The refund may be held with a -R freeze or a P- freeze. These returns were identified after the initial processing and therefore could not be unposted as an UP 126 RC "0".</p> <p>Returns selected for identity authentication from the RIVO External Leads Process will always be posted returns (TC 150 present on CC TXMODA) and the refund will have been issued but returned by the financial institution.</p>
<b>5</b>	These returns are part of the TPP

<p>A posted return (TC 150 present) with one or more of the following account indicators:</p> <ul style="list-style-type: none"> <li>○ A TC 971 AC 123 with a MISC field of "TPP RECOVERY"</li> <li>○ The refund may be lost or held with a P- freeze</li> <li>○ A TC 971 AC 129 may be present with one of the following MISC fields The DLN of the return in question The DLN of the return in question and the literal "BKLD"</li> </ul>	<p>Recovery process for the failed TC 971 AC 124. The returns will always be posted returns (TC 150 present on CC TXMODA) and the refund will have been issued but returned or in the process of being returned by the financial institution, see IRM 25.25.6.1.7.1, <i>Taxpayer Protection Program (TPP) Recovery Project</i>.</p>
<p>6 TC 971 AC 052 on the account</p>	<p>Will resequence the TC 150 for 14 days. If the return is selected for TPP, a TC 971 AC 124 will be present on the tax module. After the TPP Unpostable 126 0 is resolved, the 14 day resequence will be applied to the TC 150. <b>The TC 971 AC 052 is not a TPP marker.</b></p> <p><b>NOTE:</b> These returns are rescored for NON ID theft criteria after the TPP Unpostable 126 0 is resolved. If selected for further review, a TC 971 AC 134 will be present and will create a – R freeze. The income and withholding on the return must be verified prior to releasing the refund.</p>

3. One of the following letters will be sent to the taxpayer advising them to contact TPP to authenticate their identity:

**NOTE:** Issuance of the letter will not appear on CC ENMOD. However, a TC 971 AC 123 with the letter number in the MISC field may appear on CC TXMODA.

- A Letter 4883C, *Potential Identity Theft during Original Processing* - issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH". (Spanish version 4883SP)
- A Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address* - issued on accounts for returns filed with an address outside the United States (Spanish version 5447SP)
- A Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY* - issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH" (Spanish version 5747SP). The letter comes with the online verification option that instructs the taxpayer to use the idverify website at [www.idverify.irs.gov](http://www.idverify.irs.gov) to authenticate their identity, and also provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits.
- Letter 5071C, *Potential Identity Theft During Original Processing with Online Option* - issued for accounts meeting specific criteria. The letters will provide a web address to the Identity Verification Service landing page located via the IRS.gov website. The letter and the website instruct the taxpayer to use the website to authenticate their identity. If the caller states they had issues with the website, were confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.
- During the 2021 filing season, a pilot will be conducted with two new TPP authentication letters. The new letters will be issued from the beginning of the filing season through the end of March 2021. The account will contain the TC 971 AC 123 with a MISC field of Letter 6330C or 6331C marker.
  - **Letter 6330C**, Potential Identity Theft during Original Processing
  - **Letter 6331C**, Potential Identity Theft during Original Processing with Online Option

The pilot letters will be issued to a limited amount of taxpayers, all other TPP taxpayers will be issued one of the regular TPP letters listed above. If taxpayers call regarding one of the pilot letters, assistants will follow the instructions for the corresponding letter below.

-If the caller was issued the Letter 6330C, employees will use the procedures for the Letter 4883C to address the inquiry throughout the IRM.

-If the caller was issued the Letter 6331C, employees will use the procedures for the Letter 5071C to address the inquiry throughout the IRM.

The new pilot letters **cannot** be reissued, therefore the corresponding letter must be issued if the TP did not receive, misplaced/lost or did not receive the letter.

Issue corresponding letter as follows:

*Any line marked with a # is for Official Use Only*

Letter 6330C = 4883C

Letter 6331C = 5071C

4. All control bases should be opened/input on CC TXMODA on MFT 30 unless otherwise stated.

**IRM 25.25.6.2(1) (3) and (12) - Added pilot letters 6330C/6331C. Included procedures for TPP inquiries from prison/correctional institutions.**

1. Responses to Letter 4883C, *Potential Identity Theft during Original Processing* (or 6330C), Letter 5071C, *Potential Identity Theft during Original Processing with Online Option* (or 6331C), Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address*, Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY*, Letter 6167C, *Identity Authentication Incomplete (IMF)*, or Letter 5216, *Taxpayer Cannot Authenticate*, received by mail, fax, Form 4442/e-4442, *Inquiry Referral*, or Form 12412, *Operations Assistance Request (OAR)*, will be processed by Taxpayer Protection Program (TPP) paper groups. Research will be performed on cases prior to taxpayer contact.

**NOTE:** Some correspondence will need to be treated as classified waste per the IRM. When IRM procedures instruct for correspondence to be treated as classified waste, refer to IRM 21.5.1.4.10 (4), *Classified Waste*, for instructions.

2. Letter 5216 responses must be given to the Return Integrity Verification Operations (RIVO), TPP team leads for a determination on whether additional action is required or the correspondence can be treated as classified waste.
3. If a Letter 3064C, Letter 4883C (or 6330C), Letter 5071C (or 6331C), Letter 5447C, Letter 5747C, Letter 6167C, or Letter 5216, response is scanned into the Correspondence Imaging System (CIS) in error, the Accounts Management CSR should route the case to the Return Integrity Verification Operations (RIVO) at STOP 6579 AUSC.
4. If the response requests information under the Freedom of Information Act (FOIA), immediately refer the case to the Return Integrity Verification Operations (RIVO) Disclosure Coordinator for your site. Attach a CC SUMRY print prior to forwarding. For more information regarding FOIA requests, see IRM 21.1.3.17.1, *Freedom of Information Act (FOIA)*.
5. If a Form 4506-F, *Request for Copy of Fraudulent Tax Return*, or written request is attached to the TPP response, see IRM 25.23.3.2.7.1, *Intake - Accepting Form 4506-F or Written Requests for copies of Fraudulent Return(s)*, for additional guidance and procedures.
6. If a Form 4506-T, *Request for Transcript of Tax Return*, or written request is attached to the TPP response, see IRM 3.5.20-3, *RAIVS Contacts*, for additional guidance and procedures.
7. Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, *Taxpayer Advocate Service (TAS) Case Criteria*, should be worked by TAS. If criteria is met, follow procedures outlined in IRM

21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.

8. For taxpayers who may need tax assistance, per Section 1204 of the Taxpayer First Act, employees can refer taxpayers to Low Income Taxpayer Clinics (LITCs) who are independent from the Internal Revenue Service (IRS) and the Taxpayer Advocate Service (TAS). LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For additional information, refer the taxpayer to Pub 4134, Low Income Taxpayer Clinic List on irs.gov.
9. All remaining correspondence to be resolved by RIVO will be controlled per IRM 21.5.1.4.2.2, *Integrated Data Retrieval System (IDRS) - Control Procedures*, see Exhibit 25.25.6-9, *Return Integrity Verification Operations (RIVO) Taxpayer Protection Program (TPP) Correspondence Controls*.
10. Employees will update the IDRS clerical (generic) assignment number to their IDRS number at the time they check out each batch of work.
11. Employees must utilize the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT) , to resolve the account, whenever the tool is available, unless otherwise directed in the IRM.
12. Review the correspondence reply using the chart below:

IF	THEN
<p><b>1</b></p> <p>The response is blank (does not contain any documents or statements).</p>	<p>Treat the response as a non-response and destroy as classified waste. Do not open a control base and do not take any action on the account.</p>
<p><b>2</b></p> <p>The taxpayer is claiming identity theft (any TPP letter).</p>	<p># [REDACTED] # See IRM 25.25.6.2.1, <i>The Taxpayer is Claiming Identity Theft (Letter Reply Procedures)</i>.</p>
<p><b>3</b></p> <p>The taxpayer states or indicates they filed the return.</p> <p><b>EXCEPTION:</b> If the taxpayer is responding to the Letter 5747C or the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 4 below.</p>	<p>The taxpayer is directed to provide the documentation for authentication and verification of the return in question, see IRM 25.25.6.2.2, <i>The Taxpayer Filed the Return in Question (Letter Reply Procedures)</i>.</p> <p><b>NOTE:</b> If all the requested documentation is not submitted, however an identity determination can still be made through additional research, consider the taxpayer authenticated.</p>



	<p><i>Protection Program (TPP) Inquiries.</i></p> <ul style="list-style-type: none"> <li>○ Destroy the response as classified waste, including any signed or unsigned returns.</li> <li>○ Close the RIVO correspondence control base with an activity field of "FAILEDAUTH".</li> </ul>
<p><b>7</b></p> <p>The correspondence/referral indicates the taxpayer is in a disaster area or the account contains a -O freeze or -S freeze.</p>	<p>See IRM 25.25.6.1.7.2, <i>Disaster Area Declarations.</i></p>
<p><b>8</b></p> <p>The response does not contain any documents or statements but contains a telephone number.</p>	<p>See IRM 25.25.6.2.2.2, <i>Complete Documentation Not Provided or Invalid.</i></p>
<p><b>9</b></p> <p>The response is to a TPP letter and is from a prison/correctional institution (Envelope/correspondence contains a prison address and prisoner ID number)</p>	<p>See IRM 25.25.6.2.2.1, <i>Documentation Received</i></p>

**IRM 25.25.6.2.1.1 - Updated tax return and processing years.**

1. The taxpayer states they did not file the return in question. Follow the chart below to resolve the account:

<b>IF</b>	<b>THEN</b>
<p><b>1</b></p> <p>The return is for tax year 2020 or 2019</p> <p><b>NOTE:</b> Beginning in cycle 47 of the processing year 2021, returns for tax year 2019 cannot be moved</p>	<p>Resolve the unpostable (UP) 126 reason code (RC) "0" using the procedures in paragraph 4 block 1 or block 2 as appropriate, see IRM 25.25.6.6.3.1, <i>Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0"</i>. Disregard instructions stating to advise the taxpayer.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer attached their return to</li> </ul>

<p>to MFT 32. Follow the instructions in the block 2 below.</p>	<p>be processed to the response, take the following actions:</p> <ul style="list-style-type: none"> <li>◆Detach the taxpayer identification number (TIN) owner's return, all necessary return attachments (including a Form 14039, <i>Identity Theft Affidavit</i>), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner.</li> <li>◆If not already present, edit the return received date, see IRM 3.11.3.8.2.1, <i>Types of Received Dates</i>, when editing a received date on a return.</li> <li>◆Edit special processing code (SPC) "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), <i>Batching Unnumbered Returns and Documents</i>.</li> <li>◆Close the RIVO correspondence control base with an activity field of "RTN2PROC".</li> </ul> <ul style="list-style-type: none"> <li>○ If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the form to Alpha Files, see IRM 3.5.61.21.10, <i>Identity Theft Returns - Alpha Files</i>.</li> </ul> <p><b>EXCEPTION:</b> If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> <li>○ Input/Update Electronic Fraud Detection System (EFDS) notes as appropriate.</li> <li>○ Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>○ Destroy the notice or letter as classified waste.</li> <li>○ If no return is being sent for processing, close the RIVO</li> </ul>
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	correspondence control base with an activity field of "IDTRTN".
<p><b>2</b></p> <p>The return is for tax period 2018 or prior.</p> <p><b>NOTE:</b> Beginning in cycle 47 of processing year 2021, returns for tax year 201* cannot be moved to MFT 32 and should be resolved following the processes in this block.</p>	<p>Resolve the UP 126 RC "0", see IRM 25.25.6.6.3.1, <i>Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0"</i>. (Use the procedures in paragraph 4 block 3 or block 4 as appropriate.) Disregard instructions stating to advise the taxpayer.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer attached their return to be processed to the response, take the following actions:</li> <li>○ Detach the TIN owner's return, all necessary return attachments (including a Form 14039, and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner.</li> <li>○ If not already present, edit the return received date, see IRM 3.11.3.8.2.1, <i>Types of Received Dates</i>, when editing a received date on a return.</li> <li>○ Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), <i>Batching Unnumbered Returns and Documents</i>.</li> </ul> <p><b>NOTE:</b> If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, <i>RIVO Statute Procedures for TPP Returns</i>.</p> <ul style="list-style-type: none"> <li>○ If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the form to Alpha Files, see IRM 3.5.61.21.10, <i>Identity Theft Returns - Alpha Files</i>.</li> </ul> <p><b>EXCEPTION:</b> If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> <li>○ Input/Update EFDS notes as appropriate.</li> </ul>

	<ul style="list-style-type: none"> <li>○ Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>○ Destroy the notice or letter as classified waste.</li> <li>○ Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC", as appropriate.</li> </ul>
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**IRM 25.25.6.4 - Added pilot Letters 6330C/6331C throughout.**

1. If the taxpayer is calling to confirm that they did file the return, high risk authentication (HRA) is required. Advise the caller you will be asking a series of questions to authenticate their identity.

**REMINDER:** For filing status married filing jointly, only one spouse is required to be authenticated. Authenticate the spouse calling.

2. All Taxpayer Protection Program (TPP) assistors **must** use the mandated Integrated Automation Technologies (IAT) Disclosure tool for required taxpayer authentication and the high risk portion designed for TPP use, see IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, for additional information.

**EXCEPTION:** See paragraph 8 below for TPP cases where manual authentication would be required.

3. If the call is disconnected or dropped and authentication and/or high risk authentication was not completed, document the call in detail in AMS, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select "Other Entity" as the issue.
4. The IAT TPP HRA tool section will research systems and generate # [REDACTED] # random questions from at least # # data sources, based on available data and the prior year selected. # [REDACTED] #
5. Before beginning TPP HRA, confirm with the caller (as previously addressed in IRM 25.25.6.3, *Taxpayer Protection Program (TPP) Basic Authentication and Research*, paragraph 14 box 3) that if they filed a return for a tax year

prior to the year in question, that to continue with the authentication process, it is beneficial for them to have the prior year return with them. #

# All questions must be asked to the caller.

**NOTE:** If multiple years contain unresolved TPP issues, HRA must be performed using a prior year not selected for TPP, #

- 6. For returns filed using a social security number (SSN), utilize the IAT TPP HRA tool to generate the authentication questions and take the following actions:

**EXCEPTION:** #

**NOTE:** **\*\*Temporary Guidance due to COVID-19 Impact\*\*** Throughout the remainder of this section, for instances where the caller must visit a TAC office to complete the authentication process, if the caller is unable to visit the TAC office due to COVID reasons or restrictions, provide the **e-fax** instructions in IRM 25.25.6.3.2, *Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors*.

IF	THEN
<p><b>1</b></p> <p>No questions are returned by the IAT TPP HRA tool or the caller does not pass IAT TPP HRA.</p> <p><b>NOTE:</b> #</p>	<ul style="list-style-type: none"> <li>o Refer the caller to the Taxpayer Assistance Center, see IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors</i>.</li> <li>o <b>Exception:</b> #</li> </ul>

	<div style="background-color: black; width: 100%; height: 100%; position: relative;"> <span style="position: absolute; top: 50%; right: 50%; transform: translate(-50%, -50%); color: red; font-weight: bold;">#</span> </div> <ul style="list-style-type: none"> <li>○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> </ul>
<p><b>2</b></p> <p>The caller passes IAT TPP HRA.</p>	<p>Proceed with the call and follow procedures in paragraph 9 below.</p>

7. For returns filed using an ITIN, utilize the Real Time System (RTS), see IRM 3.21.263.9.1.2, *Accessing and Logging into ITIN RTS*, **and** the IAT TPP HRA tool to generate the authentication questions. Take the following actions:

**NOTE:** The caller cannot be authenticated using RTS alone. Utilize RTS and the IAT TPP HRA and/or questions in paragraph 8 below to authenticate the caller.

<b>IF</b>	<b>THEN</b>
<p><b>1</b></p> <p>No questions are returned by the IAT TPP HRA tool using the ITIN or the IAT TPP HRA tool does not produce enough information to authenticate the caller using the ITIN.</p>	<p>If the caller has a SSN they use for work purposes (work assumed SSN); continue to paragraph 8 and use the work assumed SSN to verify the income documents.</p> <p><b>NOTE:</b> For returns filed with an ITIN, if the return was filed with income documents such as a Form W-2, that contained a SSN in the TIN field, a TC 971 AC 125 will be posted to the account with the SSN in the MISC field.</p>
<p><b>2</b></p> <p>The caller fails TPP HRA or does not have enough data for authentication purposes (using the ITIN and/or work assumed SSN).</p>	<ul style="list-style-type: none"> <li>○ Refer the caller to the Taxpayer Assistance Center, see IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors</i>.</li> <li>○ <b>Exception:</b> # <div style="background-color: black; width: 100%; height: 100%; display: inline-block;"></div></li> </ul>

	<div style="background-color: black; width: 100%; height: 150px; margin-bottom: 10px;"></div> <ul style="list-style-type: none"> <li>○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> </ul>
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8. Manual Taxpayer Protection Program - High Risk Authentication will be required to authenticate the taxpayer, for the following scenarios:
- ITIN returns
  - IAT TPP HRA tool is unavailable/down
  - First-time filers

For the scenarios above, if the IAT TPP HRA tool does not generate the questions for the available years, authenticate the caller using questions as indicated below for the year prior to the tax year in question. #

#

**CAUTION:** #

# #

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"Data Source - Research Path"	"Possible Questions"
CC IRPTR (#) <div style="background-color: black; width: 100%; height: 20px;"></div> <div style="background-color: black; width: 100%; height: 20px;"></div> (#)	<ul style="list-style-type: none"> <li>○ # <div style="background-color: black; width: 100%; height: 20px;"></div></li> </ul>
<b>NOTE:</b> Do not use CC	

<p>IRPTR data that contains any of the following statements:</p> <ul style="list-style-type: none"> <li>○ # [REDACTED]</li> <li>○ # [REDACTED]</li> <li>○ # [REDACTED]</li> </ul>	<ul style="list-style-type: none"> <li>○ # [REDACTED]</li> </ul>
<p>CC RTVUE/TRDBV (# [REDACTED]) [REDACTED]</p>	<ul style="list-style-type: none"> <li>○ # [REDACTED]</li> </ul> <p><b>NOTE:</b> Since the tool will search by year, it may be necessary to reference the year in the question.</p> <ul style="list-style-type: none"> <li>○ # [REDACTED]</li> </ul>

	<ul style="list-style-type: none"> <li>o [REDACTED] #</li> </ul>
CC DDBKD	<ul style="list-style-type: none"> <li>o [REDACTED] #</li> </ul> <p>NOTE: # [REDACTED]</p>
CC IMFOLT	<ul style="list-style-type: none"> <li>o [REDACTED] #</li> </ul>
ITIN (RTS)	<ul style="list-style-type: none"> <li>o [REDACTED] #</li> <li>o [REDACTED] #</li> <li>o [REDACTED] #</li> </ul>

9. Use the table below, based on TPP HRA results:

REMINDER: # [REDACTED]

IF	THEN
<p><b>1</b></p> <p>The caller is responding to the Letter 4883C/SP or Letter 5071C/SP (or Letter 6330C/6331C), and there is insufficient data available/generated to perform</p>	<ul style="list-style-type: none"> <li>o Treat the caller as not authenticated and refer the caller to the TAC. Advise the taxpayer they will require a TAC appointment, see IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC)</i> -</li> </ul>

<p>TPP HRA (for example: no questions were provided by the tool).</p>	<p><i>Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.</i></p> <ul style="list-style-type: none"> <li>○ <b>Exception:</b> # [REDACTED]</li> <li>○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> </ul>
<p><b>2</b></p> <p>The caller is responding to the Letter 4883C/SP or Letter 5071C/SP (or Letter 6330C/6331C), and the caller does not respond correctly to the required number of questions.</p>	<ul style="list-style-type: none"> <li>○ Authentication will be "failed". Do not disclose any return information. Do not disclose which questions the caller failed.</li> <li>○ Advise the taxpayer they are being referred to TAC office and will require an appointment, see IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and</i></li> </ul>

	<p>for additional instructions.</p> <ul style="list-style-type: none"> <li>○ <b>Exception:</b> # [REDACTED]</li> <li>○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> </ul>
<p><b>3</b></p> <p>The caller responds correctly to the required number of questions (Letters 4883C/5071C (6330C/6331C)/5447C).</p>	<p>Proceed with the call and follow procedures in IRM 25.25.6.5, <i>Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors</i>.</p>
<p><b>4</b></p> <p>The caller is responding to the Letter 5447C, <i>Potential Identity Theft during Original Processing; Foreign Address</i>, <b>and</b> there is insufficient data to perform HRA or the caller fails HRA.</p>	<ul style="list-style-type: none"> <li>○ Advise the caller to follow the instructions in the Letter 5447C, <i>Potential Identity Theft during Original Processing; Foreign Address</i> and mail the requested information to the address provided in the letter. If necessary, provide the caller with the list of required documentation and the mailing address. (Refer to the letter on SERP for the</li> </ul>

	<p>required documentation and address.)</p> <ul style="list-style-type: none"> <li>○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> </ul>
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**NOTE:** Protecting the taxpayer's identity is a priority of the IRS. If the assistor still has concerns about the manner in which the customer responded to the questions, the assistor may ask additional prior year IRP questions or the assistor may refer the caller to the TAC. Advise the taxpayer they are being referred to the TAC office and will require an appointment, see IRM 25.25.6.3.2, *Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors*, to schedule a TAC appointment and for additional instructions.

**IRM 25.25.6.5(2) - Added clarification for assistors that call should not be transferred unless the issue is out of scope.**

2. After all TPP issues have been resolved, if there are other unresolved issues on the account, or the taxpayer has other account questions, continue with the call and conduct account research to address all issues. Do not transfer the call, unless the issue is out of scope.

**IRM 25.25.6.5.1.2.1(1) and (3) - Added new instructions for manual reversal of TC 971 AC 129 with specific MISC field required on the TC 972 AC 129 including the last six digits of the DLN and literal NONIDT.**

1. The taxpayer was authenticated as required and research of the account indicates the taxpayer's return is posted and the account has the following conditions:
  - The refund is held with an RIVO -R freeze or P- freeze
  - The account contains an unreversed transaction code (TC) 971 action code (AC) 129
  - The account **does not** contain a TC 971 AC 052 **or** the account contains a TC 971 AC 052 with a MISC field of "RRPIDT"

**REMINDER:** The TC 971 AC 052 will resequence the TC 150 for 14 days. If the return is selected for TPP, a TC 971 AC 124 will be present on the tax module. After the TPP Unpostable 126 0 is resolved, the 14 day resequence

will be applied to the TC 150. The TC 971 AC 052 is not a TPP marker. These returns are rescored for NON ID theft criteria after the TPP Unpostable 126 0 is resolved. If selected for further review a TC 971 AC 134 will be present and will create a – R freeze. The income and withholding on the return must be verified prior to releasing the refund.

2. All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
  - IRM 25.25.6.3, *Taxpayer Protection Program (TPP) Basic Authentication and Research*
  - IRM 25.25.6.4, *Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures*
  - TAC assistants see IRM 25.23.2.7.2.1, *Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC*
  - IRM 25.25.6.5.1, *Authentication Passed and the Taxpayer Filed the Return in Question*
  - IRM 25.25.6.5.1.2, *The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129*
3. Take the following actions to respond to the taxpayer:

<b>IF</b>	<b>THEN</b>
<p><b>1</b></p> <p>The account <b>ONLY</b> contains an RIVO freeze condition such as:</p> <ul style="list-style-type: none"> <li>○ -R freeze</li> <li>○ P- freeze</li> </ul>	<ul style="list-style-type: none"> <li>○ Input a TC 971 AC 850 (current tax year only) if the taxpayer requested a direct deposit and any of the following exist:           <ul style="list-style-type: none"> <li>◆The taxpayer is in a disaster area and did not pass HRA</li> <li>◆The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds)</li> <li>◆The account contains a TC 971 AC 123 with "STEP-UP AUTH" in the MISC field</li> <li>◆The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return</li> </ul> </li> <li>○ Update the address, as necessary.</li> <li>○ Input a TC 290 for zero (.00) to release the refund - (If inputting a TC 971 AC 850 or an address change - post delay the TC 290/.00 by 1 cycle.)</li> <li>○ If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit</li> </ul>

	<p>25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i></p> <ul style="list-style-type: none"> <li>○ The TC 972 AC 129 must contain the <b>MISC</b> field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, <b>Last 6 DLN_NONIDT</b> **The IAT TVT tool has not been updated with MISC field updates, the transaction must be input manually.</li> <li>○ If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i></li> <li>○ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i></li> <li>○ Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund, advise whether the refund will be issued as a direct deposit or a paper check. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional</li> </ul>
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	<p>information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.</p>
<p><b>2</b></p> <p>The account <b>contains</b> a Non-RIVO freeze condition, see IRM 21.5.6, <i>Freeze Codes</i>, such as:</p> <ul style="list-style-type: none"> <li>○ -A freeze</li> <li>○ C- freeze</li> <li>○ -E freeze</li> <li>○ -L freeze</li> <li>○ Non-RIVO P-freeze, see IRM 21.5.6.4.31.1, <i>P-Freeze with No Return Integrity Verification Operations (RIVO) Involvement</i>.</li> <li>○ R- freeze</li> <li>○ Non-RIVO -R freeze, see IRM 21.5.6.4.35, <i>-R Freeze</i>.</li> </ul>	<ul style="list-style-type: none"> <li>○ Do not release the refund when another function has an open case or is holding the refund.</li> <li>○ Follow the instructions below to resolve the TPP issues. After the TPP issues have been resolved, see the appropriate freeze code resolution in IRM 21.5.6.4, <i>Freeze Codes</i>, and follow IRM procedures.</li> <li>○ If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>.</li> <li>○ The TC 972 AC 129 must contain the <b>MISC</b> field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, <b>Last 6 DLN_NONIDT</b>  **The IAT TVT tool has not been updated with MISC field updates, the transaction must be input manually.</li> <li>○ If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>.</li> <li>○ Input a TC 971 AC 850 (current tax year only) if the taxpayer requested a direct deposit and any of the following exist: <ul style="list-style-type: none"> <li>◆The taxpayer is in a disaster area</li> </ul> </li> </ul>

	<p>and did not pass HRA</p> <ul style="list-style-type: none"> <li>◆The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds)</li> <li>◆The account contains a TC 971 AC 123 with STEP-UP AUTH in the MISC field</li> <li>◆The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return</li> <li>○ Update the address, as necessary.</li> <li>○ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>○ Additional AMS issues or notes may be required depending on the results of the research of the additional freeze condition.</li> </ul>
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**IRM 25.25.6.5.1.2.2(1) and (4) - Added new instructions for manual reversal of TC 971 AC 129 with specific MISC field required on the TC 972 AC 129 including the last six digits of the DLN and literal NONIDT052.**

1. The taxpayer was authenticated and research of the account indicates the taxpayer's return is posted and the account has the following conditions:
  - The refund is held with an RIVO -R freeze or P- freeze
  - The account contains an unreversed Taxpayer Protection Program (TPP) indicator such as a transaction code (TC) 971 action code (AC) 129
  - The account contains a TC 971 AC 052 with matching DLN of the TC 971 AC 129 return in question

**REMINDER:** The TC 971 AC 052 will resequence the TC 150 for 14 days. If the return is selected for TPP, a TC 971 AC 124 will be present on the tax module. After the TPP Unpostable 126 0 is resolved, the 14 day resequence will be applied to the TC 150. The TC 971 AC 052 is not a TPP marker. These returns are rescored for NON ID theft criteria after the TPP Unpostable 126 0 is resolved. If selected for further review a TC 971 AC 134 will be

present and will create a – R freeze. The income and withholding on the return must be verified prior to releasing the refund.

**EXCEPTION:** Accounts containing a TC 971 AC 052 with a MISC field of "RRPIDT" are resolved by following IRM 25.25.6.5.1.2.1, *The Taxpayer's Return is Posted, the Refund is Held, and the Account Does Not Contain a Transaction Code (TC) 971 Action Code (AC) 052.*

2. All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
  - IRM 25.25.6.3, *Taxpayer Protection Program (TPP) Basic Authentication and Research*
  - IRM 25.25.6.4, *Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures*
  - TAC assistors see IRM 25.23.2.7.2.1, *Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC*
  - IRM 25.25.6.5.1, *Authentication Passed and the Taxpayer Filed the Return in Question*
  - IRM 25.25.6.5.1.2, *The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129*
3. Review the return and CC IRPTR to verify the income and withholding, using the following procedures:

IF	THEN
<p><b>1</b></p> <p>Command code (CC) IRPTR data contains one of the following statements:</p> <ul style="list-style-type: none"> <li>○ # [REDACTED]</li> <li>○ # [REDACTED]</li> <li>○ # [REDACTED]</li> </ul>	<p>Treat the income and withholding as <b>not verified</b> and continue to paragraph 4.</p>
<p><b>2</b></p> <p>The return contains a Form 8959, <i>Additional Medicare Tax</i></p>	<p>Add the amount on Line 24 of Form 8959 to the total withholding amount on CC IRPTR and compare to the amount entered on Form 1040, U.S. Individual Income Tax Return, Line 16. Continue to block 3.</p>
<p><b>3</b></p>	<p>Treat the wages and</p>



<p># - or the federal withholding on the return is verified within tolerance</p> <p>#</p> <p>#.</p>	
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4. The income and federal withholding on the return is not verified per CC IRPTR (including amounts from Form 8959, *Additional Medicare Tax*), follow the instructions below to resolve the account and advise the taxpayer:
  - If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, *Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen*
  - The TC 972 AC 129 must contain the **MISC** field showing the last six digits of the return DLN and NONIDT052 literal. The underscore must be used, as shown, **Last 6 DLN\_NONIDT052**. \*\*The IAT TVT tool has not been updated with MISC field updates, the transaction must be input manually.
  - If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, *Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen*.
  - Input a TC 971 AC 850 (current tax year only) if the taxpayer requested a direct deposit and any of the following exist:
    - ◆The taxpayer is in a disaster area and did not pass HRA
    - ◆The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds)
    - ◆The account contains a TC 971 AC 123 with "STEP-UP AUTH" in the MISC field
    - ◆The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return
  - Update the address, as necessary.
  - Document the call in AMS as appropriate, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*.
  - Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund, advise whether the refund will be issued as a direct deposit or a paper check. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, *Refund Inquiry Response Procedures*, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have

access to the internet or for additional assistance.

**IRM 25.25.6.5.1.2.3(4) Added new instructions for manual reversal of TC 971 AC 129 with specific MISC field required on the TC 972 AC 129 including the last six digits of the DLN and literal NONIDTBKLD.**

4. # [REDACTED] #

All current year returns that are in the TPP process **and** are from the External Lead Program must have a TC 971 AC 850 input on the account. If not already present, input a TC 971 AC 850 as indicated in the chart below. Use the chart below to resolve the account and advise the taxpayer:

IF	THEN
<p><b>1</b></p> <p>The wages and withholding on the return do not verify per CC IRPTR # [REDACTED] #.</p> <p><b>NOTE:</b> # [REDACTED] #</p> <p><b>OR</b></p> <p>The wages/withholding are verified per CC IRPTR, however CC BMFOLP # [REDACTED] # for the company for the tax year in question.</p> <p><b>OR</b></p> <p>The taxpayer identification</p>	<ul style="list-style-type: none"> <li>○ Update the address, as necessary.</li> <li>○ Input a TC 971 AC 850 if not already present (current year returns only).</li> <li>○ <b>DO NOT RELEASE THE REFUND.</b></li> <li>○ If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i></li> <li>○ For accounts with the TC 971 AC 129 MISC field "BKLD" the reversal TC 972 AC 129 must contain the <b>MISC</b> field showing the last six digits of the return DLN and NONIDTBKLD literal. The underscore must be used, as shown, <b>Last 6 DLN_NONIDTBKLD</b></li> </ul> <p>**The IAT TVT tool has not been updated with MISC field updates, the transaction must be input manually.</p>

number on the return is an Individual Taxpayer Identification Number (ITIN) and # [REDACTED]

[REDACTED] #.

OR

The CC IRPTR data contains one of the following statements:

- # [REDACTED] #
- # [REDACTED] #
- # [REDACTED] #

- If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, *Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.*
- Document the call in AMS as appropriate, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.*
- Advise the taxpayer to allow 9 weeks to complete the processing of the return. Advise the refund will be issued as a paper check. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, *Refund Inquiry Response Procedures*, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional

	assistance.
<p><b>2</b></p> <p>The wages and withholding on the return verify per CC IRPTR  # [REDACTED]  # including amounts claimed on Form 8959, <i>Additional Medicare Tax</i>, and  # [REDACTED]  # [REDACTED]</p> <p><b>OR</b></p> <p>The income on the return is from #  [REDACTED]  # or the federal withholding on the return can verified within tolerance  # [REDACTED]  #.</p>	<ul style="list-style-type: none"> <li>○ Update the address, as necessary.</li> <li>○ Input a TC 971 AC 850 if not already present (current year returns only).</li> <li>○ Release the refund with a TC 290 for zero (.00). (If inputting an address change or a TC 971 AC 850 - post delay the TC 290/.00 by 1 cycle.)</li> <li>○ If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i></li> <li>○ For accounts with the TC 971 AC 129 MISC field "BKLD" the reversal TC 972 AC 129 must contain the <b>MISC</b> field showing the last six digits of the return DLN and NONIDTBKLD literal. The underscore must be used, as shown, <b>Last 6 DLN_NONIDTBKLD</b></li> </ul> <p>**The IAT TVT tool has not been updated with MISC field updates, the transaction must be input manually.</p> <ul style="list-style-type: none"> <li>○ If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972</i></li> </ul>

	<p><i>Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i></p> <ul style="list-style-type: none"> <li>○ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>○ Advise the taxpayer to allow 6 weeks to receive the refund and the refund will be issued as a paper check. If they have not received their refund after 6 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.</li> </ul>
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**IRM 25.25.6.5.1.2.4(3) - Added new instructions for manual reversal of TC 971 AC 129 with specific MISC field required on the TC 972 AC 129 including the last six digits of the DLN and literal NONIDT.**

3. Take the following actions to document the account and respond to the taxpayer:

- Thank the taxpayer for calling.
- If the account contains a unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, *Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen*.
- The TC 972 AC 129 must contain the **MISC** field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, **Last 6 DLN\_NONIDT**.  
\*\*The IAT TVT tool has not been updated with MISC field updates, the transaction must be input manually.
- If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, *Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen*.
- Update the address, as necessary.
- Document the call in AMS as appropriate, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*.

**IRM 25.25.6.5.2.3 - Updated links to direct resolution procedures based on status of returns. Added procedures from IRM 25.25.6.5.2.3.4 to include multiple returns with a combination of return statuses.**

1. The taxpayer is responding to a Taxpayer Protection Program (TPP) letter, or the taxpayer did not receive a TPP letter; however they are contacting the IRS regarding the filing of their return because the taxpayer received a notification their return was rejected by the IRS when they filed electronically (due to their TIN being used previously). The account has the following conditions:
  - The taxpayer has not filed a return for the tax year in question or tried to file a return electronically and it was rejected by the IRS
  - The account has multiple returns which may be:  
Unpostable (UP) 126 reason code (RC) "0"  
Posted to MFT 30 and the refund is held or lost or the account data has been reversed (the account may or may not contain a transaction code (TC) 971 action code (AC) 129 or a TC 972 AC 129, however the account must have TPP indicators to be resolved using the procedures in this IRM)  
Posted to MFT 32, a TC 971 AC 111 may be posted on MFT 30 (the document locator number (DLN) in the MISC field of the TC 971 AC 111 matches the DLN of the return on MFT 32)
2. Prior to taking any actions in this IRM section, authentication procedures should have been completed, see IRM 21.1.3.2.3, *Required Taxpayer*

*Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, as required by the IRM, based on the account issues.

**NOTE:** TAC assistors see IRM 25.23.2.7.2.1, *Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC*.

3. If the taxpayer states they did not file any of the returns, follow the chart below for the necessary account actions and to respond to the taxpayer:

<b>IF</b>	<b>THEN</b>
<p><b>1</b></p> <p>All the identity theft returns are UP 126 RC "0"</p>	<p>For identity theft returns UP 126 RC "0", see IRM 25.25.6.6.3.1, <i>Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0"</i>, to resolve the unpostable condition and advise the taxpayer</p>
<p><b>2</b></p> <p>The identity theft returns are posted or are UP 147 <b>and</b> the account contains an unreversed TPP indicator such as a TC 971 AC 129</p>	<p>See IRM 25.25.6.6.3.2, <i>Procedures for Resolving the Account when the Identity Theft Return is Posted or is Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator</i>, to resolve the account and advise the taxpayer</p>
<p><b>3</b></p> <ul style="list-style-type: none"> <li>○ The identity theft returns are on MFT 32 - indicated by a TC 971 AC 111 on MFT 30 and a TC 976 on MFT 32 <b>AND/OR</b></li> <li>○ The identity theft returns have been archived as indicated by a unpostable resolution code (URC) "D", on command code (CC) UPTIN <b>AND</b></li> <li>○ CC TRDBV contains "GUF VOIDED/DELETED" for the return "Current Status" <b>AND</b></li> </ul>	<p>See IRM 25.25.6.6.3.3, <i>Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived</i>, to resolve the account and advise the taxpayer.</p>

<ul style="list-style-type: none"> <li>○ CC TRDBV "CODES" screen for the return contains an UP 126 RC "0" indicator</li> <li><b>AND</b></li> <li>○ CC ENMOD contains a TC 971 AC 506 with a MISC field of "WI PRP DDB"</li> </ul>	
<p><b>4</b></p> <p>The account contains an identity theft return that is UP 126 RC "0"</p> <p><b>OR</b></p> <p>Contain any combination of returns,</p> <ul style="list-style-type: none"> <li>- UP 126 RC "0"</li> <li>- UNP 147 with unreversed TPP indicator</li> <li>- Return moved to MFT 32 or Archived/Deleted</li> </ul>	<p>Resolve every UP 126 RC "0" identity theft return per the procedures in IRM 25.25.6.6.3.1, <i>Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0"</i>.</p> <p>Follow any procedures in the following sections, as needed for account resolution:</p> <ul style="list-style-type: none"> <li>○ IRM 25.25.6.6.3.2, <i>Procedures for Resolving the Account when the Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator.</i></li> <li>○ See IRM 25.25.6.6.3.3, <i>Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived.</i></li> </ul>
<p><b>5</b></p> <p>The account contains the following:</p> <ul style="list-style-type: none"> <li>○ An identity theft return that is UP 147 and the account contains an unreversed TC 971 AC 129.</li> <li><b>OR</b></li> <li>○ An identity theft return that</li> </ul>	<p>If the identity theft return is posted to MFT 30, take no action to reverse the posted identity theft return data. Resolve the account per the procedures in IRM 25.25.6.6.3.2, <i>Procedures for Resolving the Account when the Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP)</i></p>

<p>is posted to MFT 30 the account may or may not contain an unreversed TC 971 AC 129 - but must have TPP indicators on the account to be resolved per this IRM.</p> <p><b>OR</b></p> <ul style="list-style-type: none"> <li>○ Contain any combination of returns, <ul style="list-style-type: none"> <li>- UP 126 RC "0"</li> <li>- Return moved to MFT 32 or Archived/Deleted</li> </ul> </li> </ul>	<p><i>Indicator</i>, to resolve the account and advise the taxpayer.</p> <p>Follow any procedures in the following sections as needed for account resolution:</p> <ul style="list-style-type: none"> <li>○ See IRM 25.25.6.6.3.1, <i>Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0"</i>.</li> <li>○ See IRM 25.25.6.6.3.3, <i>Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived</i>, to resolve the account and advise the taxpayer.</li> </ul>
<p><b>6</b></p> <p>The account contains an identity theft return that is on MFT 32 or archived (must have been moved to MFT 32 or archived in the TPP process).</p> <p><b>OR</b></p> <p>Contain any combination of returns,</p> <ul style="list-style-type: none"> <li>- UNP 147 with unreversed TPP indicator</li> <li>- Return moved to MFT 32 or Archived/Deleted</li> <li>- UP 126 RC "0"</li> </ul>	<p>Resolve the account per the procedures in See IRM 25.25.6.6.3.3, <i>Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived</i>, to resolve the account and advise the taxpayer.</p> <p>Follow any procedures in the following sections, as needed for account resolution:</p> <ul style="list-style-type: none"> <li>○ IRM 25.25.6.6.3.2, <i>Procedures for Resolving the Account when the Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator</i>.</li> <li>○ See IRM 25.25.6.6.3.1, <i>Procedures for Resolving the Account when the Identity Theft Return is</i></li> </ul>

	<i>Unpostable (UP) 126 Reason Code (RC) "0".</i>
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**IRM 25.25.6.5.2.3.1 - Removed section.**

**IRM 25.25.6.5.2.3.2 - Removed section.**

**IRM 25.25.6.5.2.3.3 - Removed section.**

**IRM 25.25.6.5.2.3.4 - Removed section. Added procedures to IRM 25.25.6.5.2.3 If/Then chart.**

**IRM 25.25.6.5.4 - Updated return tax years and processing year.**

1. Return Integrity Verification Operation (RIVO) utilizes a batch process to resolve returns that are unpostable (UP) 126 reason code (RC) "0". The batch closing process is performed after the suspense period expires or prior to the suspense expiration date due to additional information from internal or external sources. RIVO resolves the accounts in the batch process as either identity theft or valid returns filed by the taxpayer. The following chart explains both processes:

<b>IF</b>	<b>THEN</b>
<p><b>1</b></p> <p>The return is deemed identity theft due to no response from the taxpayer and the suspense period is expired - returns for tax year 2020 and 2019 - (returns for tax year 2019 being resolved prior to cycle 47 of the current processing year).</p>	<ul style="list-style-type: none"> <li>○ At the time of the identity theft determination, the unpostable is assigned to IDRS number "1483845470".</li> <li>○ The unpostable remains open and assigned to IDRS number "1483845470" until the transaction code (TC) 971 action code (AC) 111 can be seen pending on MFT 30 on command code (CC) IMFOL.</li> <li>○ When the TC 971 AC 111 posts to the account, the unpostable will be closed with a URC "6" and a CCC "3".</li> <li>○ A TC 971 AC 506 with a</li> </ul>

	<p>MISC field of "WI PRP DDB" is input in a batch process. Due to the timing of the batch processes, the TC 971 AC 506 may not be viewable for several weeks.</p> <ul style="list-style-type: none"> <li>○ The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks.</li> </ul>
<p><b>2</b></p> <p>The return is deemed identity theft due to no response from the taxpayer and the suspense period is expired - returns for tax year 2018 and prior - (and returns for tax year 2019 after cycle 47 of the current processing year).</p>	<ul style="list-style-type: none"> <li>○ At the time of the identity theft determination, the unpostable is assigned to IDRS number 1483845470.</li> <li>○ The unpostable is closed with a URC "D".</li> <li>○ A TC 971 AC 506 with a MISC field of "WI PRP DDB" is input in a batch process. Due to the timing of the batch processes, the TC 971 AC 506 may not be viewable for several weeks.</li> <li>○ The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks.</li> </ul>
<p><b>3</b></p> <p>The return is deemed valid based on information from internal or external sources (these cases are generally worked within the first two weeks of the return going unpostable).</p>	<ul style="list-style-type: none"> <li>○ The unpostable is closed in a batch process with a URC "0".</li> <li>○ A TC 971 AC 123 with a MISC field of "TPP RP" is input in a batch process on MFT 30 on CC IMFOLT or CC TXMODA.</li> <li>○ The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks.</li> </ul>

2. The Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT) will identify the unpostable condition, however an error message will appear that the unpostable could not be reassigned. Additional research will be required to determine if the unpostable is in the process of being closed or was closed by the RIVO IAT Batch Tool process.
3. If the account is in the process of being resolved or was resolved by the batch process, IDRS may show any of the following:
  - o TC 971 AC 111 on MFT 30 on CC IMFOLT or CC TXMODA
  - o TC 971 AC 506 on CC ENMOD with a MISC field "WI PRP DDB"
  - o TC 971 AC 123 on MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP"
4. In addition, the CC UPTIN/UPDIS screens may contain any of the following information:
  - o The unpostable resolution code (URC) field on CC UPTIN is blank
  - o The unpostable status is "A"
  - o The unpostable is assigned to IDRS number 1483845470
  - o The notes in the remarks field of CC UPTIN/UPDIS are:  
 "IAT UNP 126 Batch" - (the return was considered the taxpayer's return and will post to MFT 30)  
 "Batch IDT No Response" or "Batch IDT Archive No Response" - (the return was not considered the taxpayer's return and will post to MFT 32 or will be archived/deleted)
5. All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 5:
  - o IRM 25.25.6.3, *Taxpayer Protection Program (TPP) Basic Authentication and Research*
  - o IRM 25.25.6.4, *Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures*

**EXCEPTION:** If the taxpayer is claiming the return in question is an identity theft return, then HRA may not be required.

- o TAC assistants see IRM 25.23.2.7.2.1, *Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC*
6. **Do not take any action to resolve the UP 126 RC "0"** when it is assigned to IDRS number 1483845470. Follow the chart below to determine the status of the unpostable, any necessary account actions, and how to respond to the taxpayer:

IF	THEN
<p><b>1</b></p> <p>The return is deemed <b>non-identity theft</b> and the account contains any of the following:</p> <ul style="list-style-type: none"> <li>o The CC UPTIN/UPDIS remarks filed shows IAT UNP 126 Batch</li> </ul>	<p>See paragraph 7 below</p>

<ul style="list-style-type: none"> <li>○ A TC 971 AC 123 may be posted to MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP".</li> <li>○ A TC 972 AC 124 may or may not be present.</li> </ul>	
<p><b>2</b></p> <p>The return is deemed <b>identity theft</b> and the account contains any of the following:</p> <ul style="list-style-type: none"> <li>○ The unpostable is assigned to IDRS number 1483845470.</li> <li>○ A TC 971 AC 111 may or may not be posted to MFT 30 on CC IMFOLT or CC TXMODA.</li> <li>○ The unpostable has been closed, the CC UPTIN/UPDIS remarks field may contain "Batch IDT No Response" or "Batch IDT Archive No Response".</li> <li>○ A TC 972 AC 124 may or may not be present.</li> </ul>	<p>See paragraph 8 below</p>

7. **The taxpayer was authenticated and the return is deemed non-identity theft** and is being resolved or has been resolved in the batch process, see the chart below for any additional account actions and to respond to the taxpayer:

<b>IF</b>	<b>THEN</b>
<p><b>1</b></p> <p>The taxpayer states they filed the return.</p>	<ul style="list-style-type: none"> <li>○ <b>If the UP 126 RC "0"</b> is still open, do not take any action to resolve the unpostable condition.</li> <li>○ Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>○ Advise the taxpayer to allow 9 weeks from the "Status Date" on CC UPRES, to complete the processing of the return. If they are expecting a refund, and have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional</li> </ul>

	assistance.
<p><b>2</b></p> <p>The taxpayer states they did not file the return.</p>	<p><b>If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition.</b></p> <ul style="list-style-type: none"> <li>○ If the unpostable was closed within the last 7 days, input a TC 971 AC 111 with the DLN of the identity theft return in the MISC field, see Exhibit 25.25.6-8, <i>Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen</i>.</li> <li>○ If the unpostable was closed more than 7 days ago or the return is posted, <b>DO NOT</b> input a TC 971 AC 111.</li> <li>○ Verify the taxpayer's address and update, as necessary.</li> <li>○ If the taxpayer states they received a refund from the identity theft return, see IRM 21.4.5.12, <i>How to Repay an Erroneous Refund or Return an Erroneous Refund Check or Direct Deposit</i>, to advise the taxpayer to return the refund and initiate Erroneous Refund Procedures.</li> </ul> <p>If the taxpayer <b>will</b> be filing a return or was unable to file a return electronically:</p> <ul style="list-style-type: none"> <li>○ Advise the taxpayer to file a paper return by mail to the Internal Revenue Service (IRS) and to include a Form 14039, <i>Identity Theft Affidavit</i>. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments . Advise the taxpayer to <b>not</b> attach the TPP letter to their return because it will delay the processing of the return.</li> </ul> <p>If the taxpayer will not be filing a return, advise the taxpayer to respond to the TPP letter stating they did not file the return and to attach a Form 14039 to the response. If the taxpayer no longer has the TPP letter, advise the taxpayer to mail a statement that they did not file the return and attach the Form 14039. The taxpayer should mail their response to Internal Revenue Service, Stop 6579 AUSC, Austin, Texas 73301.</p>

	Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i> . Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i> .
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8. **The taxpayer was authenticated and the return is deemed identity theft** and is being resolved or has been resolved in the batch process, see the chart below for any additional account actions and to respond to the taxpayer:

IF	AND	THEN
<p><b>1</b></p> <p>The taxpayer states they filed the tax return.</p>	<p>The return is not posted on MFT 32 as a TC 976 (DLN of the TC 976 matches DLN of the return in question). (Generally, this will be returns for tax year 2020 and returns for tax year 2019 prior to cycle 47 of the current processing year).</p>	<ul style="list-style-type: none"> <li>○ <b>If the UP 126 RC "0"</b> is still open, do not take any action to resolve the unpostable condition.</li> <li>○ Open an IDRS control base on MFT 30 containing the following information: C#,HOLD432RV,M,32RV 1487355555,*</li> <li>○ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>○ Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund, and have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000</li> </ul>

		for International taxpayers), if they don't have access to the internet or for additional assistance.
<b>2</b>  The taxpayer states they filed the tax return - any tax year.	The return is posted on MFT 32 as a TC 976 (DLN of the TC 976 matches DLN of the return in question).	See IRM 25.25.6.5.5.3, <i>The Taxpayer's Return is Posted on MFT 32</i> .
<b>3</b>  The taxpayer states they filed the tax return.	The unpostable is closed with a URC "D" or if the unpostable is open and it will be closed in the batch process with a URC "D". (Generally, this will be returns for tax year 2018 and prior and returns for tax year 2019 after cycle 47 of the current processing year.)	<ul style="list-style-type: none"> <li>○ <b>If the UP 126 RC "0"</b> is still open, do not take any action to resolve the unpostable condition.</li> <li>○ See IRM 25.25.6.5.5.4, <i>The Taxpayer's Return has been Archived/Deleted</i>, to resolve the account and advise the taxpayer.</li> </ul>
<b>4</b>  The taxpayer states they did not file the tax return (any tax year).	The unpostable condition is open or closed.	<ul style="list-style-type: none"> <li>○ <b>If the UP 126 RC "0"</b> is still open, do not take any action to resolve the unpostable condition.</li> <li>○ Issue an identity theft letter to the taxpayer based on whether the account has a posted TC 971 AC 527 or not, see paragraph 4 of IRM 25.25.6.6.3.1, <i>Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0"</i>.</li> <li>○ Input a TC 971 AC 506 with the appropriate MISC field based on the account</li> </ul>

		<p>conditions, see paragraph 4 of IRM 25.25.6.6.3.1, <i>Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0"</i>.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer states they will be filing a return or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the Internal Revenue Service (IRS). Provide the taxpayer with the Submission Processing Campus address for their state per <i>Where to File - Forms and Payments</i> . Advise the taxpayer to <b>not</b> attach the TPP letter to their return because it will delay the processing of the return.</li> <li>○ If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.</li> <li>○ If the taxpayer is not required to file or has already mailed their return, do not advise them to mail a return into the IRS.</li> <li>○ Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> </ul>
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9. Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, *Taxpayer Advocate Service (TAS) Case Criteria*, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And*

Application for Taxpayer Assistance Order).

**IRM 25.25.6.5.5.2.1 - Updated IRM to include If/then chart.**

1. The taxpayer was authenticated as required and research of the account indicates the taxpayer's return is posted and meets the conditions as stated below. Take the following actions to reinstate the return data and to release the refund

IF	THEN
<p><b>1</b></p> <ul style="list-style-type: none"> <li>○ The taxpayer's return data was posted to MFT 30 but was reversed by Return Integrity Verification Operations (RIVO)</li> <li>○ The account contains a transaction code (TC) 972 action code (AC) 129</li> <li>○ The account <b>does not</b> contain a TC 971 AC 052 <b>or</b> the account contains a TC 971 AC 052 with a MISC field of "RRPIDT"</li> </ul> <p><b>NOTE:</b> The TC 971 AC 052 indicates the return was selected by the RIVO filters for income and withholding verification and therefore the income and withholding on the return must be verified prior to releasing the refund.</p>	<ul style="list-style-type: none"> <li>○ Update the address, as necessary.</li> <li>○ Reinstate the original return using the IAT xClaim tool and issue the refund. (Post delay the adjustment by 1 cycle if inputting an address change.)</li> <li>○ Open an IDRS control base containing the following information (if not already present): C#,NONIDTREV,M,MISC 1487333333,*</li> <li>○ If an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the return in question) is present, input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i></li> <li>○ When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WIRICS NOIDT", Exhibit 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522.</i></li> <li>○ Document the call in Account Management Services (AMS) as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services</i></li> </ul>

	<p>(AMS). Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</p> <ul style="list-style-type: none"> <li>○ Advise the taxpayer to allow 6 weeks to receive the refund and whether the refund will be issued as a direct deposit or paper check. If they have not received their refund after 6 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.</li> </ul>
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**IRM 25.25.6.5.5.2.2 - Updated IRM to include If/then chart.**

1. The taxpayer was authenticated as required and research of the account indicates the taxpayer's return is posted and the account has the following conditions:
  - The taxpayer's return data was posted to MFT 30 but was reversed by Return Integrity Verification Operations (RIVO)
  - The account contains a transaction code (TC) 972 action code (AC) 129
  - The account contains a TC 971 AC 052

**REMINDER:** The TC 971 AC 052 indicates the return was selected by the RIVO filters for income and withholding verification and therefore the income and withholding on the return must be verified prior to releasing the refund.

**EXCEPTION:** Accounts containing a TC 971 AC 052 with a MISC field of "RRPIDT" are resolved by following IRM 25.25.6.5.5.2.1, *Return Data*

Reversed - Account Does Not Contain a Transaction Code (TC) 971 Action Code (AC) 052.

- Review the return and CC IRPTR to verify the income and withholding, using the following procedures:

IF	THEN
<p><b>1</b></p> <p>Command code (CC) IRPTR data contains one of the following statements:</p> <ul style="list-style-type: none"> <li>○ # [REDACTED]</li> <li>○ # [REDACTED]</li> <li>○ # [REDACTED]</li> </ul>	<p>Treat the income and withholding as <b>not verified</b> and continue to paragraph 3.</p>
<p><b>2</b></p> <p>The return contains a Form 8959, <i>Additional Medicare Tax</i>.</p>	<p>Add the amount on Line 24 of Form 8959 to the total withholding amount on CC IRPTR and compare to the amount entered on Form 1040, U.S. Individual Income Tax Return, Line 16. Continue to block 3.</p>
<p><b>3</b></p> <p>The wages and federal withholding on the return do not verify per CC IRPTR within tolerance # [REDACTED]</p> <p><b>NOTE:</b> # [REDACTED]</p> <p><b>OR</b></p>	<p>Treat the income and withholding as <b>not verified</b> and continue to paragraph 3.</p>

<p>The income verifies per CC IRPTR, however CC BMFOLP # [REDACTED] # for the company for the tax year in question.</p>	
<p><b>4</b></p> <p>The taxpayer identification number (TIN) on the return is an Individual Taxpayer Identification Number (ITIN) AND # [REDACTED] #.</p>	<p>Treat the income and withholding as <b>not verified</b> and continue to paragraph 3.</p>
<p><b>5</b></p> <p>The wages and federal withholding on the return verify per CC IRPTR within tolerance # [REDACTED] # (including amounts claimed on Form 8959) # [REDACTED] # on CC BMFOLP.</p> <p><b>OR</b></p> <p>The income on the return is from # [REDACTED] # - or the federal withholding on the return verifies within tolerance # [REDACTED] #.</p>	<p>Treat the income and withholding on the return as verified, see IRM 25.25.6.5.5.2.1, <i>Return Data Reversed - Account Does Not Contain a Transaction Code (TC) 971 Action Code (AC) 052.</i></p>

3. Take the following actions to reinstate the return and advise the taxpayer:

IF	THEN
<p><b>1</b> The taxpayer was authenticated as required and meets the criteria in paragraph 1</p> <p><b>and</b></p>	<ul style="list-style-type: none"> <li>▪ Update the address, as necessary.</li> <li>▪ Reinstate the original return using the IAT xClaim tool and issue the refund. (Post delay the adjustment by 1 cycle if inputting an address change.)</li> <li>▪ If an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator</li> </ul>

<p>Income and withholding <b>do not verify</b></p>	<p>number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the return in question) is present, input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>.</p> <ul style="list-style-type: none"> <li>▪ When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WIRICS NOIDT", Exhibit 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522</i>.</li> <li>▪ Document the call in Account Management Services (AMS) as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>▪ Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund, advise whether the refund will be issued as a direct deposit or a paper check. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.</li> </ul>
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**IRM 25.25.6.5.5.2.3 - Removed repeated authentication requirements and TC 971 AC 850 procedures.**

1. The taxpayer was authenticated and research of the account indicates the taxpayer's return is posted and the account has the following conditions:
  - o The taxpayer's return data was posted to MFT 30 but has been reversed by Return Integrity Verification Operations (RIVO)
  - o The account may contain a transaction code (TC) 971 action code (AC) 123 with a MISC field of "TPP RECOVERY"
  - o The account contains a TC 971 AC 129 with a MISC field of the document locator number (DLN) of the return in question and "BKLD"

**OR**  
A TC 971 AC 129 with "IVO EL IDT" in the MISC field
2. Returns in the External Lead Program # [REDACTED] #, therefore the refunds cannot be released without verification of the return or RIVO approval, see IRM 25.25.8, *Revenue Protection External Lead Procedures*, for background information regarding the External Lead Program.
3. # [REDACTED] #

Use the chart below to resolve the account and advise the taxpayer:

IF	THEN
<p><b>1</b></p> <p>The wages and withholding do not verify per command code (CC) IRPTR # [REDACTED] #.</p> <p><b>NOTE:</b> # [REDACTED] #</p> <p><b>OR</b></p> <p>The income verifies per CC</p>	<ul style="list-style-type: none"> <li>o Update the address, as necessary.</li> <li>o Input a TC 971 AC 850 if not already present (current year returns only).</li> <li>o Reinstate the return data using the IAT xClaim tool with a hold code "4". (If inputting an address change or a TC 971 AC 850 - post delay the adjustment by 1 cycle.)</li> <li>o If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>.</li> <li>o When inputting a TC 972 AC 129, open an IDRS control base containing the following information (if not already present):</li> </ul>

<p>IRPTR, however CC BMFOLP # [REDACTED] # for the company for the tax year in question.</p> <p><b>OR</b></p> <p>The taxpayer identification number on the return is an Individual Taxpayer Identification Number (ITIN) and # [REDACTED] #.</p> <p><b>OR</b></p> <p>The CC IRPTR data contains one of the following statements:</p> <ul style="list-style-type: none"> <li>○ # [REDACTED] #</li> <li>○ # [REDACTED] #</li> <li>○ # [REDACTED] #</li> </ul>	<p>C#,NONIDTBKRV,M,MISC 1487333333,*</p> <ul style="list-style-type: none"> <li>○ If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>.</li> <li>○ If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WIVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified</i>.</li> <li>○ When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WIRICS NOIDT", Exhibit 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522</i>.</li> <li>○ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>○ Advise the taxpayer to allow 9 weeks to complete the processing of the return. Advise the refund will be issued as a paper check. If</li> </ul>
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	<p>they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.</p>
<p><b>2</b></p> <p>The wages and withholding verify per CC IRPTR within tolerance # [REDACTED] #</p> <p>[REDACTED] #</p> <p>including amounts claimed on Form 8959, <i>Additional Medicare Tax</i>, and # [REDACTED] #</p> <p>[REDACTED] #.</p> <p><b>OR</b></p> <p>The income on the return is from # [REDACTED] #</p> <p>[REDACTED] # or the federal withholding verifies within tolerance # [REDACTED] #</p> <p>[REDACTED] #.</p>	<ul style="list-style-type: none"> <li>○ Update the address, as necessary.</li> <li>○ Input a TC 971 AC 850 if not already present (current year returns only).</li> <li>○ Reinstate the return data using the IAT xClaim tool with a hold code "0". (If inputting an address change or a TC 971 AC 850 - post delay the adjustment by 1 cycle.)</li> <li>○ If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>.</li> <li>○ When inputting a TC 972 AC 129, open an IDRS control base containing the following information (if not already present): C#,NONIDTBKRV,M,MISC 1487333333,*</li> <li>○ If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971</li> </ul>

	<p>AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i></p> <ul style="list-style-type: none"> <li>○ If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</i></li> <li>○ When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", Exhibit 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522.</i></li> <li>○ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS).</i> Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i></li> <li>○ Advise the taxpayer to allow 6 weeks to receive the refund and that the refund will be issued as a paper check. If they have not received their refund after 6 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if</li> </ul>
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	<p>the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.</p>
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**IRM 25.25.6.5.3 - Updated title, MFT 32 reversal procedures for electronic and paper returns to be processed.**

1. The taxpayer was authenticated as required and research of the account indicates the taxpayer's return is posted on MFT 32 and the account has the following conditions:
  - o A transaction code (TC) 971 action code (AC) 111 containing the document locator number (DLN) of the taxpayer's return in the MISC field is posted on MFT 30
  - o A TC 976 containing the DLN of the taxpayer's return is posted on MFT 32

**NOTE:** There may be instances when a Taxpayer Protection Program (TPP) account may not contain a TC 971 AC 111 on MFT 30, however the account will have other indications of TPP involvement such as a TC 971/TC972 AC 124 and a TC 971 AC 506 with a MISC field of "WI PRP DDB".

2. Take the following actions to resolve the account and respond to the taxpayer:

<b>IF</b>	<b>THEN</b>
<p><b>1</b></p> <p>The return is for tax year 2020 or 2019 and filed on paper or electronically</p> <p><b>NOTE:</b> Beginning in cycle 47 of the processing year 2021, returns for tax year 2019 cannot be moved from MFT 32. Follow the instructions in the block 2 below.</p>	<ul style="list-style-type: none"> <li>o Follow the procedures in IRM 25.25.6.7.1, <i>Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria &amp; Procedures</i>.</li> </ul>

<p><b>NOTE:</b> If command code (CC) ENMOD or CC IMFOLE contains a merge transaction, see IRM 3.13.5.25, <i>Transaction Codes Used to Merge Accounts</i>, and Document 6209 Section 8A - Master File Codes , (TC 005/006) for a list of transactions codes involved in merging accounts and follow the instructions in block 2 below.</p>	
<p><b>2</b></p> <p>The return is for tax year 2018 or prior and was filed <b>electronically (ELF OR MEF)</b></p> <p><b>NOTE:</b> Beginning in cycle 47 of the processing year 2021, follow the instructions in this block for tax year 2019* returns posted on MFT 32.</p> <p>Also use the instructions in this block for any of the following scenarios:</p> <ul style="list-style-type: none"> <li>○ The TC 971 AC 111 has been previously input on MFT 32 but the return never posted to MFT 30</li> <li>○ The TC 971 AC 111 is/was unpostable on MFT 32 and the return never posted to MFT 30</li> <li>○ The account has been previously merged.</li> </ul> <p><b>NOTE:</b> A TC 971 AC 111 will go unpostable (UP) 168 RC 0 if the account has had an account merge or slot completed in the prior or current tax year processing.</p>	<ul style="list-style-type: none"> <li>○ Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RICS RIVO - MFT 32 Reversal". Include in the remarks the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing. Verify the DLN number.</li> <li>○ If a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified</i>.</li> <li>○ If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>.</li> <li>○ If an unreversed TC 971 AC 129 is present on the module see paragraph (4) in IRM 25.25.6.7.1, <i>Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft</i></li> </ul>

	<p><i>Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria &amp; Procedures. Follow the instructions for reversing the TC 971 AC 129 with specific MISC field.</i></p> <ul style="list-style-type: none"> <li>○ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>○ Advise the taxpayer to allow 4-6 weeks to complete the processing of the return. If they are expecting a refund and have not received their refund after 6 weeks, advise the taxpayer to contact us at toll-free number, 800-829-1040 (267-941-1000 for International taxpayers).</li> </ul>
<p>The return is for tax year 2018 or prior and is a <b>Paper</b> filed return</p> <p><b>NOTE:</b> Beginning in cycle 47 of the processing year 2021, follow the instructions in this block for tax year 2020 returns posted on MFT 32.</p> <p>Also use the instructions in this block for any of the following scenarios:</p> <ul style="list-style-type: none"> <li>○ The TC 971 AC 111 has been previously input on MFT 32 but the return never posted to MFT 30</li> <li>○ The TC 971 AC 111 is/was unpostable on MFT 32 and the return never posted to</li> </ul>	<ul style="list-style-type: none"> <li>○ Ask the taxpayer to submit a signed copy of their tax return by fax and advise that faxing the return will expedite processing.</li> <li>○ They may submit the signed copy via e-fax to # [REDACTED] #</li> <li>○ If the taxpayer cannot submit a faxed copy, advise that we will have to order the copy of the tax return.</li> <li>○ Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RICS RIVO - MFT Reversal". Include in the remarks the authentication of the taxpayer and the DLN of the taxpayer's return to be</li> </ul>

<p>MFT 30</p> <ul style="list-style-type: none"> <li>○ The account has been previously merged.</li> </ul> <p><b>NOTE:</b> A TC 971 AC 111 will go unpostable (UP) 168 RC 0 if the account has had an account merge or slot completed in the prior or current tax year processing.</p>	<p>sent for processing.</p> <ul style="list-style-type: none"> <li>○ If a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified</i></li> <li>○ If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i></li> <li>○ If an unreversed TC 971 AC 129 is present on the module see paragraph (4) in IRM 25.25.6.7.1, <i>Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria &amp; Procedures</i>. Follow the instructions for reversing the TC 971 AC 129 with specific MISC field.</li> <li>○ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i></li> <li>○ Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund</li> </ul>
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	and have not received their refund after 9 weeks, advise the taxpayer to contact us at toll-free number, 800-829-1040 (267-941-1000 for International taxpayers).
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**IRM 25.25.6.5.4 - Updated IRM to include If/then Chart.**

1. The taxpayer has been authenticated as required and the taxpayer’s return is not posted on MFT 30 or MFT 32. Research of the account indicates the return has been archived or deleted and the account contains any of the following:
  - o Command code (CC) UPTIN shows unpostable resolution code (URC) "D"

**AND/OR**

  - o CC TRDBV shows "GUF VOIDED/DELETED" or "GUF PERFECTED"

**NOTE:** "GUF PERFECTED" notation appears when the resolution actions to move the return to MFT 32 did not complete prior to the end of year cycle deadline and the return is archived.

**AND**

- o The CC TRDBV "CODES" screen shows unpostable (UP) 126 reason code (RC) "0"
2. All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
    - o IRM 25.25.6.3, *Taxpayer Protection Program (TPP) Basic Authentication and Research*
    - o IRM 25.25.6.4, *Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures*
    - o TAC assistants see IRM 25.23.2.7.2.1, *Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC*
    - o IRM 25.25.6.5.1, *Authentication Passed and the Taxpayer Filed the Return in Question*
    - o IRM 25.25.6.5.5, *Previous Taxpayer Protection Program Actions - Return Previously Deemed Identity Theft*
  3. Take the following actions to resolve the account and respond to the taxpayer:

	<b>IF</b>	<b>AND</b>	<b>THEN</b>
<b>1</b>	The return		o Send a Form

<p>The account indicates the return has been archived or deleted and the account contains any of the following:</p> <ul style="list-style-type: none"> <li>○ Command code (CC) UPTIN shows unpostable resolution code (URC) "D" <b>AND/OR</b></li> <li>○ CC TRDBV shows "GUF VOIDED/DELETED " or "GUF PERFECTED"</li> </ul> <p><b>NOTE:</b> "GUF PERFECTED" notation appears when the resolution actions to move the return to MFT 32 did not complete prior to the end of year cycle deadline and the return is archived.</p> <ul style="list-style-type: none"> <li>○ The CC TRDBV "CODES" screen shows unpostable (UP) 126 reason code (RC) "0"</li> </ul>	<p>was electronically (ELF/MEF) filed</p>	<p>4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RICS RIVO - TPP". Include in the remarks the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 with a MISC field of "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified</i>.</li> <li>○ When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", Exhibit 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522</i>.</li> <li>○ If an unreversed</li> </ul>
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		<p>TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i></p> <ul style="list-style-type: none"> <li>○ If an unreversed TC 971 AC 129 is present on the module see paragraph (4) in IRM 25.25.6.7.1, <i>Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria &amp; Procedures. Follow the instructions for reversing the TC 971 AC 129 with specific MISC field.</i></li> <li>○ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS)</i></li> </ul>
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		<p><i>Issues for Taxpayer Protection Program (TPP) Inquiries.</i></p> <ul style="list-style-type: none"> <li>○ Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund and they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.</li> </ul>
Same conditions as above	The return was a Paper filed return	<ul style="list-style-type: none"> <li>○ Ask the taxpayer to submit a signed copy of their tax return by fax and advise that faxing the return will</li> </ul>

		<p>expedite processing.</p> <ul style="list-style-type: none"> <li>○ They may submit the signed copy via e-fax to # [REDACTED] # [REDACTED]</li> <li>○ If the taxpayer cannot submit a faxed copy, advise that we will have to order the copy of the tax return.</li> <li>○ Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RICS RIVO - TPP". Include in the remarks the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing.</li> <li>○ Follow bullets 2-5 in row above to complete actions on the account and advise taxpayer of timeframe.</li> </ul>
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**IRM 25.25.6.6 - Added explanation of filing season 2021 TPP pilot and added description of new TPP Letters 6330C & 6331C. Included pilot letters cannot be issued but corresponding Letters 4883C/5071C would be issued in place of pilot letters.**

1. Accounts meeting the Taxpayer Protection Program (TPP) criteria can be identified by specific transaction codes, see IRM 25.25.6.1.7, *Taxpayer Protection Program Overview*. The codes do not indicate confirmed identity theft or a fraudulent return; they indicate that additional authentication of the caller is needed prior to the posting of the return or releasing of the refund.

**NOTE:** If the account contains a transaction code (TC) 971 action code (AC) 123 with a MISC field of "TPP RECOVERY", follow the guidelines in IRM 25.25.6.1.7.1, *Taxpayer Protection Program (TPP) Recovery Project*.

2. When a return is selected for additional authentication, one of the following letters will be sent to the taxpayer advising them to contact TPP, access the Identity Verification Service website, or visit their local Taxpayer Assistance Center (TAC), to authenticate their identity:

**NOTE:** Issuance of the letter will not appear on command code (CC) ENMOD however, CC TXMODA may contain a TC 971 AC 123 with the letter number in the MISC field.

- Letter 4883C, *Potential Identity Theft during Original Processing* - issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)
- Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address* - issued on accounts for returns filed with an address outside the United States (5447SP - Spanish version)
- Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY* - issued on accounts with a TC 971 AC 123 with "TAC AUTH ONLY" in the MISC field or "HIGH RISK AUTH" (5747SP - Spanish version). The letter comes with the online verification option that instructs the taxpayer to use the idverify website at [www.idverify.irs.gov](http://www.idverify.irs.gov) to authenticate their identity and also provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits.
- Letter 5071C, *Potential Identity Theft During Original Processing with Online Option* - issued for accounts meeting specific criteria. The letter will provide a web address to the Identity Verification Service landing page located via the IRS.gov website. The letter and the website instruct the taxpayer to use the idverify website to authenticate their identity.
- For the 2021 filing season, a pilot will be conducted with two new TPP authentication letters. The pilot letters will be issued to a limited amount of taxpayers, all other TPP taxpayers selected for authentication will be issued one of the regular TPP letters listed above.
  - **Letter 6330C**, Potential Identity Theft during Original Processing
  - **Letter 6331C**, Potential Identity Theft during Original Processing with Online Option

If taxpayers call regarding one of the pilot letters, assistors will follow the instructions for the corresponding letter below.

-If the caller was issued the **Letter 6330C**, employees will use procedures for Letter 4883C to address the inquiry throughout the

IRM.

-If the caller was issued the **Letter 6331C**, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM.

The new pilot letters **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter.

Issue corresponding letter:

Letter 6330C = 4883C

Letter 6331C = 5071C

3. The taxpayer can obtain additional information regarding the letter, required authentication documents, and other identity theft information by using the letter number (example 4883C) as a keyword in the search field on IRS.gov .
4. Prior to taking any actions in this IRM section, authentication procedures should have been completed, see IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, as required by the IRM, based on the account issues.
5. If the taxpayer **has not** received a TPP letter, determine if the taxpayer has allowed the appropriate processing time frame, see IRM 21.4.1.4, *Refund Inquiry Response Procedures*, before continuing with the call. If the taxpayer has not allowed the appropriate processing time frame, advise the taxpayer to allow the appropriate time frame and call back. If the taxpayer has allowed the appropriate time frame or has received a TPP letter, proceed with the instructions below.

**EXCEPTION:** Taxpayers calling because their return was rejected by the IRS due to their taxpayer identification number (TIN) being previously used to file a return do not need to allow the appropriate processing time frame.

**NOTE:** If the unpostable (UP) 126 reason code (RC) "0" posted to the account within 14 days of the date of the call, **AND** a TC 971 AC 123 containing the letter number in the MISC field is **NOT** present, then advise the caller to allow 14 days (30 days for Letter 5447C) from the status date on CC UPTIN of the UP 126 RC "0" to receive the TPP letter. If the TC 971 AC 123 with the letter number in the MISC field **IS** present, then advise the caller to allow 14 days (30 days for Letter 5447C) from the posting date of the TC 971 AC 123. For example: Returns held up in the Error Resolution System (ERS) process may be past the normal processing time frame, however the return was only recently selected by the TPP program.

6. Follow the chart below to advise the taxpayer and resolve the account:

<b>IF</b>	<b>THEN</b>
<b>1</b> The taxpayer received a TPP letter but the taxpayer	See IRM 25.25.6.6.3, <i>Resolving the Account when the Taxpayer has Claimed Identity Theft</i> .

<p>has <b>not filed</b> a return.</p> <p><b>OR</b></p> <p>The taxpayer tried to file their return electronically but it was rejected by the IRS because their TIN had been previously used to file a return <b>and</b> the account has TPP indicators.</p>	
<p><b>2</b></p> <p>The taxpayer is calling in response to the Letter 5747C, <i>Potential Identity Theft during Original Processing - TAC AUTH ONLY</i> <b>and filed</b> the return in question.</p>	<p>Advise the taxpayer to follow the instructions in the letter. (Do not advise the caller to call the TPP line.) The taxpayer <b>must</b> visit the online IdVerify website or go to the local TAC for assistance, see IRM 25.25.6.6.6, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Non TPP Assistors</i>, for additional guidance. Advise the taxpayer using the online IDverify website is the safest and fastest way to authenticate their identity.</p> <p><b>EXCEPTION: #</b>  <b>#.</b></p>
<p><b>3</b></p> <p>The taxpayer states they received one of the TPP letters addressed to them, they filed a return, <b>and</b> they <b>have not</b> contacted TPP or previously authenticated.</p>	<p>See IRM 25.25.6.6.1, <i>Procedures for when the Caller has Received a Taxpayer Protection Program (TPP) Letter.</i></p>
<p><b>4</b></p> <p>The taxpayer states they have filed a return <b>and</b> received the TPP letter but lost it.</p>	<p>See IRM 25.25.6.6.2, <i>Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.</i></p>
<p><b>5</b></p> <p>The taxpayer has <b>not</b> received a TPP letter, they filed a return and the</p>	<p>See IRM 25.25.6.6.2, <i>Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.</i></p>

<p><b>processing time frame has been met per paragraph 5 above.</b></p>	
<p><b>6</b></p> <p>The taxpayer states they have previously authenticated and have not received their refund or notice.</p>	<p>Determine if the taxpayer has allowed the appropriate processing time frame of 9 weeks from the date they authenticated.</p> <p>If the taxpayer has not allowed 9 weeks from the date they authenticated, advise the taxpayer to allow the appropriate time frame and call back.</p> <p>If the taxpayer has allowed the appropriate time frame, proceed with the instructions below.</p> <p>Research the account:</p> <ul style="list-style-type: none"> <li>○ If the TPP issue has been resolved, see IRM 25.25.6.6.4, <i>Taxpayer Protection Program (TPP) Issue Resolved - Refund Not Received</i>.</li> <li>○ If the TPP issue has not been resolved, see IRM 25.25.6.6.5, <i>Taxpayer Protection Program (TPP) Issue Not Resolved</i>.</li> </ul>
<p><b>7</b></p> <p>The caller is a third-party (not a Power of Attorney (POA)) and the taxpayer is not available</p>	<p>The third-party is not able to discuss the TPP issue. Advise the caller that you are not able to discuss the account with them without the taxpayer being present. Advise the caller to call back when the taxpayer is available or have the taxpayer call the IRS. If the taxpayer has received the TPP letter, advise the caller that the taxpayer may also respond to the letter in writing.</p>
<p><b>8</b></p> <p>The Letter 5216, <i>Taxpayer Cannot Authenticate</i>, was issued</p>	<ul style="list-style-type: none"> <li>○ Advise the caller to follow the guidance in the letter.</li> <li>○ If the account was accessed in AMS, document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection</i></li> </ul>

	<p><i>Program (TPP) Inquiries.</i></p> <ul style="list-style-type: none"> <li>○ If the account was not accessed in AMS, no other account actions are required.</li> </ul>
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**IRM 25.25.6.6.1 - Included procedures for Letter 5447C recipients and foreign mail delays, assistors to transfer to TPP line.**

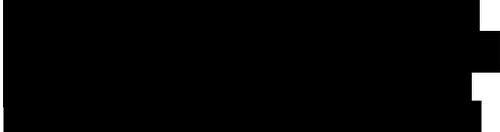
1. The caller has stated they have a Taxpayer Protection Program (TPP) letter (Letter 4883C/SP (or 6330C) - Letter 5071C/SP (or 6331C) - Letter 5447C/SP - Letter 5747C/SP) and have not previously contacted the Internal Revenue Service (IRS) to resolve the issue.
2. Prior to taking any actions in this IRM section, authentication procedures should have been completed, see IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, as required by the IRM, based on the account issues.
3. Follow the instructions in the chart below to advise the taxpayer and resolve the inquiry:

**NOTE: \*\*Temporary Guidance due to COVID-19 Impact\*\*** Throughout the remainder of this section, for instances where the caller must visit a TAC office to complete the authentication process, if the caller is unable to visit the TAC office due to COVID reasons or restrictions, provide the **e-fax** instructions in IRM 25.25.6.3.2, *Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors*.

**NOTE:** Due to COVID closures or delays, there are some countries unable to receive mail or mail is delayed, therefore, some taxpayers may not receive the Letter 5447C/SP. If a taxpayer has a foreign address and was issued a Letter 5447C/SP, but did not receive it, provide the taxpayer the TPP number and transfer the call to the TPP line.

IF	AND	THEN
<p><b>1</b></p> <p>The caller does not have the letter with them.</p>	<p>The caller states they filed a return.</p>	<p>Advise the caller to locate the letter and follow the instructions in the letter. Taxpayers issued Letter 4883C/SP (or 6330C) or Letter 5447C/SP must call the number in the letter. Taxpayers issued Letter 5071C/SP (or 6331C) can access the Identity Verification Service website or call the number listed in the letter.</p> <p>Remind the caller they <b>must</b> have the following documents when they call</p>

		<p>or access the website:</p> <ul style="list-style-type: none"> <li>○ The TPP letter</li> <li>○ A copy of the return they filed (current year/prior year)</li> <li>○ A copy of the return for the year prior to the one in question - (if they filed one)</li> <li>○ Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.</li> </ul> <p>Taxpayers with a Letter 5747C/SP must visit the IDverify website or go to the Taxpayer Assistance Center (TAC), see IRM 25.25.6.6.6, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors</i>, for additional guidance. Advise the taxpayer using the online IDverify website is the safest and fastest way to authenticate their identity.</p> <p><b>EXCEPTION: #</b> [REDACTED]</p> <p>[REDACTED] #.</p> <p>Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</p>
<p><b>2</b></p> <p>The caller has the TPP letter with them.</p>	<p>The caller states they filed a return.</p>	<p>Advise the caller to follow the instructions in the letter. Taxpayers issued Letter 4883C/SP (or 6330C), or Letter 5447C /SP must call the telephone number listed in the letter</p>

		<p>from 7:00 a.m. to 7:00 p.m. (local time), Monday through Friday. Taxpayers issued Letter 5071C /SP (or 6331C) can access the Identity Verification Service website or call the number listed in the letter. Remind the caller they <b>must</b> have the following documents when they call or access the website:</p> <ul style="list-style-type: none"> <li>○ The TPP letter</li> <li>○ A copy of the return they filed (current year/prior year)</li> <li>○ A copy of the return for a year prior to the one in question - (if they filed one)</li> <li>○ Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.</li> <li>○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> </ul> <p>Taxpayers with a Letter 5747C/SP must visit the IDverify website or go to the TAC, see IRM 25.25.6.6.6, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for additional guidance</i>. Advise the taxpayer using the online IDverify website is the safest and fastest way to authenticate their identity.</p> <p><b>EXCEPTION: #</b>   </p>
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		<p style="text-align: right;">██████████ #.</p> <p>If referring the caller to the TAC, document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</p>
<p><b>3</b></p> <p>The taxpayer states they have received a TPP letter (Letter 4883C/SP (or 6330C), Letter 5071C/SP (or 6331C), Letter 5447C/SP, or Letter 5747C/SP).</p>	<p>The taxpayer states they filed a return and have received their refund.</p>	<ul style="list-style-type: none"> <li>○ Thank the caller for the information and advise them to disregard the letter.</li> <li>○ If the account contains an unreversed TC 971 AC 129 and/or TC 971 AC 124, input a TC 972 AC 129 and/or TC 972 AC 124 (as applicable), Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>.</li> <li>○ When inputting a TC 972 AC 129, open an IDRS control base with the following information: C#,NONIDT,M,MISC 1487333333,*</li> <li>○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>, select "Other Entity" as the issue.</li> </ul>

**IRM 25.25.6.6.2 - Included procedures for Letter 5447C recipients and foreign mail delays, assistors to transfer to TPP line.**

1. The caller has not received the Taxpayer Protection Program (TPP) letter issued to them, or the caller received the letter but lost it.

**EXCEPTION: #**

# to transfer the caller to the TPP phone line.

2. Prior to taking any actions in this IRM section, authentication procedures should have been completed, see IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, as required by the IRM, based on the account issues.
3. When the caller states they have not received a TPP letter, the appropriate processing time frames, see IRM 21.4.1.4, *Refund Inquiry Response Procedures*, must be met before continuing with the call.

**NOTE:** If the unpostable (UP) 126 reason code (RC) "0" can be seen on the account and the status date on command code (CC) UPTIN is within 14 days of the date of the call, **AND** a transaction code (TC) 971 action code (AC) 123 containing the letter number in the MISC field is **NOT** present, then advise the caller to allow 14 days (30 days for the Letter 5447C) from the status date on CC UPTIN of the UP 126 RC "0" to receive the TPP letter. If the TC 971 AC 123 with the letter number in the MISC field **IS** present, then advise the caller to allow 14 days (30 days for Letter 5447C) from the posting date of the TC 971 AC 123. For example: Returns held up in the Error Resolution System (ERS) process may be past the normal processing time frame, however the return was only recently selected by the TPP program.

4. If the caller has not received a TPP letter or the caller received the letter and then lost the letter, follow the chart below for the necessary account actions and to respond to the caller:

**NOTE:** The TPP letter may be reissued up to two times to the name and address on the return in question. Letter 6330C and 6331C cannot be reissued, employees will issue Letter 4883C in place of the 6330C and issue the 5071C in place of the 6331C. (TPP letters are issued without a taxpayer identification number therefore, a copy of the letter cannot be issued to a Power of Attorney.) If the caller does not receive the third TPP letter, refer the caller to the Taxpayer Assistance Center (TAC). Non-TPP assistors see IRM 25.25.6.6.6, *Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors*. TPP assistors see IRM 25.25.6.3.2, *Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors*, to assist the taxpayer with scheduling the TAC appointment and for additional instructions.

**NOTE:** **\*\*Temporary Guidance due to COVID-19 Impact\*\*** Throughout the remainder of this section, for instances where the caller must visit a TAC office to complete the authentication process, if the caller is unable to visit the TAC office due to COVID reasons or restrictions, provide the **e-fax** instructions in IRM 25.25.6.3.2, *Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free*

Assistors.

**NOTE:** Due to COVID closures or delays, there are some countries unable to receive mail, therefore, some taxpayers may not receive the Letter 5447C/SP. If a taxpayer lives in a foreign address and was issued a Letter 5447C/SP, but did not receive it, provide the taxpayer the TPP number and transfer the call to the TPP line.

IF	THEN
<p><b>1</b></p> <p>The address provided by the caller matches the address of the return filed, see CC TRDBV or MeFile record, <b>OR</b> the address matches the address on CC ENMOD.</p> <p><b>NOTE:</b> Consider minor street or state spelling errors (including Major City Codes, see Exhibit 3.41.277-4, <i>Major City Codes</i>) or missing apartment numbers as a verified address. Send the letter to the correct address but do not update CC ENMOD.</p>	<ul style="list-style-type: none"> <li>○ Issue the appropriate TPP letter (Letter 4883C /SP (in place of 6330C) - Letter 5071C/SP (in place of 6331C) - Letter 5447C/SP - Letter 5747C/SP) to the caller at the verified address. See the appropriate exhibit for the correct codes and fill-ins to use in the letter, Exhibit 25.25.6-2, <i>Manually issuing the Letter 4883C/SP, Potential Identity Theft during Original Processing</i>, or Exhibit 25.25.6-3, <i>Manually issuing the Letter 5447C/SP, Potential Identity Theft during Original Processing, Foreign Address</i>, Exhibit 25.25.6-4, <i>Manually issuing the Letter 5747C/SP, Potential Identity Theft during Original Processing, TAC AUTH ONLY</i> or Exhibit 25.25.6-5, <i>Manually issuing the Letter 5071C/SP, Potential Identity Theft During Original Processing with Online Option</i>.</li> <li>○ Advise the caller of the following: <ul style="list-style-type: none"> <li>◆To allow 14 days to receive the letter (30 days for Letter 5447C)</li> <li>◆To follow the instructions in the letter</li> <li>◆ They must have the following documents when calling the TPP phone line: <ul style="list-style-type: none"> <li>◆The TPP letter</li> <li>◆A copy of the return they filed (current year/prior year)</li> <li>◆A copy of the return for the year prior to the one in question - (if they filed one)</li> <li>◆Any supporting documents for each return such as Forms W-2,</li> </ul> </li> </ul> </li> </ul>

	<p>Forms 1099, Schedule C, Schedule F, etc.</p> <ul style="list-style-type: none"> <li>○ Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> </ul>
<p><b>2</b></p> <p>The address provided by the caller does not match the address of the return filed or the address on CC ENMOD (for example, the caller may have moved since filing of the return).</p>	<ul style="list-style-type: none"> <li>○ Advise the caller you cannot reissue the letter and you are referring them to the TAC office, see IRM 25.25.6.6.6, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors</i>.</li> </ul> <p><b>NOTE:</b> TPP assistors see IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors</i>.</p> <ul style="list-style-type: none"> <li>○ Document the authentication results and other comments in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> </ul>

**IRM 25.25.6.6.3 - Updated title.**

Taxpayer Claims Identity Theft - Research

**IRM 25.25.6.6.3.1 - Updated procedures for reversal of transactions and updated return tax year and processing years.**

1. Prior to taking any actions in this IRM section, authentication procedures should have been completed, see IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, as required by the IRM, based on the account issues.
2. Take the actions in the tables below as appropriate to resolve the account when the identity theft return is/was unpostable (UP) 126 reason code (RC) "0". Utilize the Integrated Automation Technologies (IAT), Taxpayer Verification Tool (TVT) when available, unless otherwise directed by the IRM.
3. The scenarios in the table below cannot be resolved utilizing the TVT tool:

IF	THEN
<p><b>1</b></p> <p>The taxpayer authenticated and the account shows the UP 126 RC "0" is assigned to IDRS number "1483845470" which indicates the unpostable condition is being resolved or was resolved by the IAT Batch Tool process.</p>	<p>See IRM 25.25.6.5.4, <i>Authentication Passed and the Account is being Resolved or was Resolved with the Integrated Automation Technologies (IAT) Batch Tool Process.</i></p>
<p><b>2</b></p> <p>The TVT tool response indicates there is no unpostable condition, however command code (CC) UPDIS indicates the UP 126 RC "0" is open.</p>	<p>Review CC TRDBV. If CC TRDBV has "MEF/PAPER GUF PERFECTED" or "GUF REINPUT" as the return status, then the unpostable condition cannot be closed using the TVT tool. The UP 126 RC "0" must be resolved manually on IDRS.</p>
<p><b>3</b></p> <p>The TVT tool and CC UPTIN indicate there is no open UP 126 RC "0", however an UP 126 RC "0" is "unresolved" on CC TXMODA.</p>	<p>The UP 126 RC "0" will not be able to be resolved because not enough time has passed for the unpostable to be on CC UPTIN. Follow all the instructions in the table below except the instruction to close the UP 126 RC "0".</p>

4. Follow the instructions in the table below to resolve the account. Utilize the TVT tool when available, unless otherwise directed by the IRM:

IF	AND	THEN
<p><b>1</b></p> <p>The return is for tax year 2020 or</p>	<p>The account <b>contains</b> an unreversed transaction</p>	<ul style="list-style-type: none"> <li>○ Follow IRM 25.25.6.7, <i>MFT 32 Procedures - Moving Identity Theft Returns.</i></li> </ul>

<p>2019</p> <p><b>NOTE:</b> Beginning in cycle 47 of the processing year 2021, returns for tax year 2019 cannot be moved to MFT 32. Follow the instructions for tax year 2018 or prior returns in the block 3 below.</p>	<p>code (TC) 971 action code (AC) 527 on CC ENMOD</p>	<ul style="list-style-type: none"> <li>○ Verify the taxpayer's address and update, as necessary.</li> <li>○ For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs.</li> <li>○ For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP.</li> <li>○ See IRM 25.23.2.8.6.1.1, <i>Resolving Tax-Related Accounts with TC 971 AC 527 WI BREACH DSABLD</i>.</li> <li>○ Send a Letter 4674C, <i>Identity Theft Post-Adjustment Victim Notification Letter</i>, to the verified address.</li> <li>○ Use the return address code "TP" and signature code "KA".</li> </ul> <p><b>NOTE:</b> Employees on Cincinnati Service Center (CSC) IDRS will input the letter with return address code "CP" and the signature code "KA".</p> <ul style="list-style-type: none"> <li>○ Use suggested paragraphs "B78abwy/" as applicable. Do not include any paragraph referring the taxpayer to an online service.</li> <li>○ Include the ID Theft toll-free number (1-800-908-4490) with hours of operation, 7:00 a.m. to</li> </ul>
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		<p>7:00 p.m. local time.</p> <ul style="list-style-type: none"> <li>○ For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.</li> <li>○ For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP.</li> <li>○ Input a TC 971 AC 506 with MISC field "WI AM OTHER".</li> </ul> <p><b>EXCEPTION:</b> If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>○ For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts.</li> <li>○ For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP.</li> <li>○ If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, <i>Multiple Uses</i></li> </ul>
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		<p><i>of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).</i></p> <ul style="list-style-type: none"> <li>○ If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i></li> </ul> <p><b>EXCEPTION:</b> If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>○ If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i></li> <li>○ If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the Internal Revenue Service (IRS). Provide the taxpayer with the Submission Processing</li> </ul>
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		<p>Campus address for their state per Where to File - Forms and Payments . Advise the taxpayer to <b>not</b> attach the TPP letter to their return because it will delay the processing of the return.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.</li> <li>○ If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.</li> <li>○ Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> </ul>
<p><b>2</b></p> <p>The return is for tax year 2020 or 2019</p> <p><b>NOTE:</b> Beginning in cycle 47 of the processing year 2021, returns for tax year 2019 cannot be moved to MFT 32. Follow the instructions for</p>	<p>The account <b>does not contain</b> an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> <li>○ Follow IRM 25.25.6.7, <i>MFT 32 Procedures - Moving Identity Theft Returns</i>.</li> <li>○ Verify the taxpayer's address and update, as necessary.</li> <li>○ For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs.</li> </ul>

<p>tax year 2018 or prior returns in the block 4 below.</p>		<ul style="list-style-type: none"> <li>○ For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP.</li> <li>○ Send a Letter 4674C, <i>Identity Theft Post-Adjustment Victim Notification Letter</i>, to the verified address. Use the return address code "TP"</li> </ul> <p><b>NOTE:</b> Employees on CSC IDRS will input the letter with return address code "CP"</p> <ul style="list-style-type: none"> <li>○ and the signature code "KA".</li> <li>○ Use suggested paragraphs "B78abwy/" as applicable. Do not include any paragraph referring the taxpayer to an online service.</li> <li>○ Include the ID Theft toll-free number (1-800-908-4490) with hours of operation, 7:00 a.m. to 7:00 p.m. local time.</li> <li>○ For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.</li> <li>○ For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP.</li> <li>○ Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, <i>Miscellaneous Fields Used When</i></li> </ul>
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		<p><i>Inputting Transaction Code (TC) 971 Action Code (AC) 506.</i></p> <p><b>EXCEPTION:</b> If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>○ For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both accounts.</li> <li>○ For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP.</li> <li>○ If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).</li> <li>○ If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC</li> </ul>
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		<p>972 AC 124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i></p> <p><b>EXCEPTION:</b> If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>○ If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i></li> <li>○ If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per <i>Where to File - Forms and Payments</i> . Advise the taxpayer to <b>not</b> attach the TPP letter to their return because it will delay the processing of the return.</li> <li>○ If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of</li> </ul>
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		<p>their return.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.</li> <li>○ Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> </ul>
<p><b>3</b></p> <p>The return is for tax period 2018 or prior.</p> <p><b>NOTE:</b> Beginning in cycle 47 of processing year 2021, returns for tax year 2019 cannot be moved to MFT 32 and should be resolved following the processes in this block.</p>	<p>The account <b>contains</b> an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> <li>○ Close the unpostable using CC UPRES with a unpostable resolution code (URC) "D".</li> <li>○ Verify the taxpayer's address and update, as necessary.</li> <li>○ For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs.</li> <li>○ For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP.</li> <li>○ See IRM 25.23.2.8.6.1.1, <i>Resolving Tax-Related Accounts with TC 971 AC 527 WI BREACH DSABLD</i>.</li> <li>○ Use the return address code "TP" and signature</li> </ul>

		<p>code "KA".</p> <p><b>NOTE:</b> Employees on CSC IDRS will input the letter with return address code "CP" and the signature code "KA".</p> <ul style="list-style-type: none"> <li>○ For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.</li> <li>○ For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP.</li> <li>○ Input a TC 971 AC 506 with MISC field "WI AM OTHER".</li> </ul> <p><b>EXCEPTION:</b> If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>○ For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts.</li> <li>○ For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP.</li> <li>○ If the taxpayer is the</li> </ul>
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		<p>spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).</p> <ul style="list-style-type: none"> <li>○ If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>.</li> </ul> <p><b>EXCEPTION:</b> If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>○ If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>.</li> <li>○ If the taxpayer states they will be filing a return, or was unable to file a return</li> </ul>
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		<p>electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments . Advise the taxpayer to <b>not</b> attach the TPP letter to their return because it will delay the processing of the return.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.</li> <li>○ If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.</li> <li>○ Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> </ul>
<p><b>4</b></p> <p>The return is for tax period 2018 or prior.</p> <p><b>NOTE:</b> Beginning in cycle 47 of processing year</p>	<p>The account <b>does not contain</b> an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> <li>○ Close the unpostable using CC UPRES with a URC "D".</li> <li>○ Verify the taxpayer's address and update, as necessary.</li> <li>○ For identity theft (IDT) returns with a filing status of married filing jointly</li> </ul>

<p>2021, returns for tax year 2019 cannot be moved to MFT 32 and should be resolved following the processes in this block.</p>		<p>(MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs.</p> <ul style="list-style-type: none"> <li>○ For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP.</li> <li>○ Send a Letter 4674C, <i>Identity Theft Post-Adjustment Victim Notification Letter</i>, to the verified address. Use the return address code "TP"</li> </ul> <p><b>NOTE:</b> Employees on CSC IDRS will input the letter with return address code "CP".</p> <ul style="list-style-type: none"> <li>○ and the signature code "KA".</li> <li>○ Use suggested paragraphs "B78abwy/" as applicable. Do not include any paragraph referring the taxpayer to an online service.</li> <li>○ Include the ID Theft toll-free number (1-800-908-4490) with hours of operation, 7:00 a.m. to 7:00 p.m. local time.</li> <li>○ For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.</li> <li>○ For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP.</li> <li>○ Input a TC 971 AC 506</li> </ul>
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		<p>with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, <i>Miscellaneous Fields Used When Inputting Transaction Code (TC) 971 Action Code (AC) 506.</i></p> <p><b>EXCEPTION:</b> If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>○ For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both accounts.</li> <li>○ For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP.</li> <li>○ If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), take no action to release the refund, see IRM 21.6.7.4.5, <i>Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).</i></li> <li>○ If the account contains an unreversed TC 971 AC</li> </ul>
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		<p>121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i></p> <p><b>EXCEPTION:</b> If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>○ If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i></li> <li>○ If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments . Advise the taxpayer to <b>not</b> attach the TPP letter to their return because it will delay the</li> </ul>
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		<p>processing of the return.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.</li> <li>○ If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.</li> <li>○ Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> </ul>
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**IRM 25.25.6.6.4 - Updated language for refund or account inquiries and added procedures for inquiries on cases where MFT 32 reversal process was previously started and actions to take.**

1. Taxpayers may contact the IRS after their Taxpayer Protection Program (TPP) issue has been resolved to determine when their refund will be issued or applied as requested.
2. Prior to taking any actions in this IRM section, complete authentication procedures, see IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, as required by the IRM, based on the account issues.
3. If the taxpayer states they have completed authentication and are checking on their refund, credit elect or account balance; ask if they have allowed the appropriate time frame for the refund to be received. In most cases, the taxpayer was advised to allow 9 weeks (16 weeks for duplicate filing cases) for the refund to be received. Advise the taxpayer to allow the appropriate time frame for processing from the date they authenticated and to review their

return processing status at Where's My Refund? , on irs.gov or the IRS2Go mobile app for smart phones.

4. If the taxpayer states they have allowed the processing time frame, research the account for any open or unresolved TPP issues. If all TPP issues have **not** been resolved, see IRM 25.25.6.6.5, *Taxpayer Protection Program (TPP) Issue not Resolved*.
5. If all TPP issues have been resolved and the taxpayer allowed the appropriate time frame to receive the refund or notice, follow the chart below to respond to the taxpayer and resolve the account:

IF	THEN
<p><b>1</b></p> <p>The return is posted to the account (transaction code (TC) 150 present) and the refund was issued (TC 846/TC 840 or refund offset indicators present).</p>	<p>Follow Normal Refund Inquiry Procedures see IRM 21.4, <i>Refund Inquiries</i>.</p>
<p><b>2</b></p> <p>The return is posted on the account (TC 150 present) and the refund is held on the account with a -R Freeze.</p>	<p>Refer to IRM 21.5.6.4.35.3, <i>-R Freeze Overview for Accounts With Return Integrity Verification Operations (RIVO) Involvement</i>, for additional procedures.</p>
<p><b>4</b></p> <p>For current year and 2019 returns</p> <ul style="list-style-type: none"> <li>○ The MFT 32 systemic reversal process has started, review the account for the following: <ul style="list-style-type: none"> <li>- If paper return, ESTAB control is present or other RIVO control</li> <li>- If electronic ELF/MEF return, open control shows</li> <li>- TPP/IDT markers have been reversed</li> <li>- Open control CXX,RTP-MMDD present</li> </ul> </li> </ul> <p>AND</p> <ul style="list-style-type: none"> <li>○ The 9 weeks (or 16 weeks for duplicate filing cases)</li> </ul>	<ul style="list-style-type: none"> <li>○ Advise the taxpayer the return is still processing and to allow 9 weeks (or 16 weeks for duplicate filing cases) from the input of the reversal transaction.</li> </ul>

<p>have not passed</p>	
<p>5 For current year and 2019 returns</p> <ul style="list-style-type: none"> <li>○ The MFT 32 systemic reversal process has started, review the account for the following: <ul style="list-style-type: none"> <li>- If paper return, ESTAB control is present or other RIVO control</li> <li>- If electronic ELF/MEF return, open control shows</li> <li>- TPP/IDT markers have been reversed</li> <li>- Open control CXX,RTP-MMDD present</li> </ul> </li> <p>AND</p> <li>○ The 9 weeks (or 16 weeks for duplicate filing cases) have passed</li> </ul>	<ul style="list-style-type: none"> <li>○ Research the account for return status, check for open/monitor controls, including unpostable transactions or CC ERINV for ERS status. Follow appropriate IRM procedures if return has not posted due to a processing issue. Advise the taxpayer of the timeframe based on the status of the return. Continue to next bullet if no return processing evidence is found.</li> <li>○ Determine if MFT 32 reversal procedures were input correctly (i.e. DLN matches on TC 971 AC 111), review IRM 25.25.6.7.1, <i>Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria &amp; Procedures</i>. If reversal transaction did not post correctly follow procedures below.</li> <li>○ If after account research, no evidence is found that the tax return was sent to processing or in Unpostables, ERS status or pending to post, advise the taxpayer the return must be sent to processing again and apologize for the delay.</li> <li>○ If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442,</li> </ul>

	<p><i>Inquiry Referral</i> to RIVO using the referral category, "RICS RIVO - MFT Reversal".</p> <ul style="list-style-type: none"> <li>○ Include in the remarks, "Second Request" the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing (verify the DLN number). Advise the taxpayer to allow 60 days for processing.</li> <li>○ For paper returns follow second and third bullet in box 6 below.</li> <li>○ If the return has not posted but markers have been reversed and the account contains an open/monitoring control (RTP), initiate a Form 4442/e-4442 using "RICS RIVO - MFT Reversal" queue.</li> <li>○ Advise the taxpayer to allow 60 days for processing.</li> </ul>
<p><b>6</b> For 2018 and prior year returns</p> <ul style="list-style-type: none"> <li>○ The MFT 32 reversal process has started, review the account for the following: <ul style="list-style-type: none"> <li>-If paper return, ESTAB control is present or other RIVO control</li> <li>-If ELF/MEF return, open control shows</li> <li>-TPP/IDT markers have been reversed</li> <li>-Open control CXX,RTP-MMDD present</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>○ Research CC TXMOD for an IDRS control with RTPXXXX (Return to Process) in the activity code, if present, and the return is an ELF/MEF return, and it has been 60 days or more from the control date, advise the taxpayer to allow another 60 days from the date of the call. Apologize and explain that due to the pandemic closures there are some offices experiencing delays.</li> <li>○ For paper returns, if no RTPXXXX (Return to Process) in the activity control, and the account is not resolved, apologize to the taxpayer, and ask the</li> </ul>

	<p>taxpayer to submit a copy of the tax return to e-fax number # [REDACTED] # to expedite the processing of the return and allow 60 days for processing from fax in date.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer cannot e-fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6579 - AUSC, 3651 S IH 35, Austin, TX 73301-0053.</li> <li>○ Advise the taxpayer to allow 90 days for processing if mailed in.</li> <li>○ If it has been 60 days or more after the return was submitted by e-fax or the additional ELF/MEF return timeframe in bullet 1 has expired, initiate a Form 4442/e-4442 using "RICS RIVO - MFT Reversal" queue.</li> <li>○ Advise the taxpayer to allow 60 days from the date of the Form 4442. Apologize for the delay and explain that due to the pandemic closures there are some offices experiencing delays.</li> </ul>
<p><b>7</b></p> <p>For all 2018 and prior year paper returns</p> <ul style="list-style-type: none"> <li>○ The MFT 32 reversal process has started, review the account for the following:</li> </ul>	<ul style="list-style-type: none"> <li>○ Advise the taxpayer Letter 0418C was issued to request a copy of their tax return.</li> <li>○ To expedite the processing of the return, ask the taxpayer to submit a copy of the tax return to e-fax # [REDACTED] #.</li> <li>○ If the taxpayer has already</li> </ul>

<p>- If paper return, ESTAB control is present or</p> <ul style="list-style-type: none"> <li>○ Monitoring control is present for 418C</li> </ul> <p><b>AND</b></p> <ul style="list-style-type: none"> <li>○ A Letter 418C, was issued.</li> </ul>	<p>responded to the letter or hasn't received the letter, they may still submit an e-fax copy.</p> <ul style="list-style-type: none"> <li>○ Advise the taxpayer to allow 4-6 weeks for processing if mailed in or if submitting a faxed copy.</li> <li>○ If the taxpayer cannot e-fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6579 - AUSC, 3651 S IH 35, Austin, TX 73301-0053.</li> <li>○ Apologize for the delay and explain that due to the pandemic closures there are some office experiencing delays.</li> <li>○ If the 4-6 week timeframe has expired, apologize to the taxpayer and go to the second bullet above and request the return and ask taxpayer to allow 60 days.</li> </ul>
<p><b>8</b></p> <p>The return is posted and the refund is held and the account contains a TC 971 action code (AC) 129 or a TC 972 AC 129 and it has been 9 weeks or more since the IDRS control base was opened with activity codes "NONIDT", "NONIDTRESQ", "NONIDTBKLD", or "NONIDTREV".</p>	<ul style="list-style-type: none"> <li>○ Complete a Form 4442/e-4442 to RIVO using the "RICS RIVO Unresolved Module Freeze Only" queue.</li> <li>○ Advise the taxpayer to allow 60 days.</li> </ul>

**IRM 25.25.6.7 - Updated title and return tax years and processing years.**

MFT 32 Procedures - Moving Identity Theft Returns

1. MFT 32 will contain tax returns that are known instances of identity theft. In the processing year, only unprocessed current tax year and the immediate prior tax year return (for example, 2019 and 2020) can be moved/posted to MFT 32 or moved from MFT 32 to MFT 30. Returns posted to MFT 30 (TC 150 present) cannot be moved to MFT 32. Unprocessed returns can be moved/posted to MFT 32 using one of the following actions:
  - o Posting a transaction code (TC) 971 action code (AC) 111 to MFT 30
  - o Editing Special Processing Code (SPC) "T" on the return
2. When a TC 971 AC 111 posts to MFT 30 it will contain the document locator number (DLN) of the identity theft return in the MISC field of the transaction. A TC 976 with the same DLN of the identity theft return will post on MFT 32. When SPC "T" is edited on the return, a TC 971 AC 111 will not appear on MFT 30.

**NOTE:** If a return cannot be located on MFT 30, research command code (CC) IMFOLI to determine if a MFT 32 module is present. If present, review MFT 32 for the posting of a TC 976 containing the DLN of the return in question. Research CC TRDBV to obtain the return information.

3. If an unprocessed current tax year or immediate prior tax year return is identified as an identity theft return, take the following actions:

**NOTE:** Resolve the unpostable condition using the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT) .

**REMINDER:** Beginning in cycle 47 of the processing year, returns for the immediate prior tax year (example: 2019) cannot be moved **to** or **from** MFT 32.

IF	AND	THEN
<p><b>1</b></p> <p>Single/multiple return(s) for tax year 2020 or 2019 and are unpostable (UP) 126 reason code (RC) "0".</p> <p><b>NOTE:</b> Beginning in cycle 47 of the processing year</p>	<p>The return(s) is/are deemed identity theft.</p>	<ul style="list-style-type: none"> <li>o Input TC 971 AC 111 on MFT 30, see Exhibit 25.25.6-8, <i>Command Code (CC) FRM77 Transaction Code (TC) 971 Action code (AC) 111 Input Screen.</i></li> <li>o Using CC UPRES, close the unpostable(s) with a unpostable resolution code (URC) "6" include a computer condition code (CCC)</li> </ul>

<p>2021, returns for tax year 2019 cannot be moved to MFT 32.</p>		<p>"3" and input a release cycle in the REL CYC field that is one cycle beyond the current cycle (YYYYCC).</p> <p><b>NOTE:</b> If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3".</p>
<p><b>2</b></p> <p>Multiple returns for tax year 2020 or 2019 and are UP 126 RC "0".</p> <p><b>NOTE:</b> Beginning in cycle 47 of the processing year 2021, returns for tax year 2019 cannot be moved to MFT 32.</p>	<p>One return is deemed identity theft and one return is deemed non-identity theft (valid and identity theft returns are unpostable).</p>	<ul style="list-style-type: none"> <li>○ For the identity theft return, input TC 971 AC 111 on MFT 30, see Exhibit 25.25.6-8, <i>Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen</i>. Verify the DLN entry to avoid processing delays.</li> <li>○ For the identity theft return, using CC UPRES, close the unpostable with a URC "6" include a CCC "3" and input a release cycle in the REL CYC field that is one cycle beyond the current cycle (YYYYCC).</li> </ul> <p><b>NOTE:</b> If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3".</p> <ul style="list-style-type: none"> <li>○ For the non-identity theft return that is UP 126 RC "0", follow IRM</li> </ul>

		<p>25.25.6.5, <i>Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors</i>, to resolve the unpostable. Include a release cycle in the REL CYC field that is one cycle beyond the current cycle (YYYYCC).</p>
<p><b>3</b></p> <p>The identity theft return is UP 126 RC "0" and is for tax year 2020 or 2019.</p> <p><b>NOTE:</b> Beginning in cycle 47 of the processing year 2021, returns for tax year 2019 cannot be moved to MFT 32.</p>	<p>There is a TC 150 posted on the account.</p>	<ul style="list-style-type: none"> <li>○ For the unpostable identity theft return, input TC 971 AC 111 on MFT 30, see Exhibit 25.25.6-8, <i>Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen</i>.</li> <li>○ Using CC UPRES, close the unpostable with a URC "6" include a CCC "3".</li> </ul> <p><b>NOTE:</b> If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3".</p>

**IRM 25.25.6.7.1 - Updated title, added new procedures for MFT reversal inquiries and actions for current/prior year electronic and paper returns. Added new procedure for reversal of TC 971 AC 129 and including required MISC fields and the IAT tool not being updated therefore it will be a manual input.**

Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures

1. Returns that have been moved to MFT 32 as identity theft returns may be moved to MFT 30. The MFT 32 reversal transactions for current (2020) and preceding tax year (2019) returns can be input systemically, as long as the following conditions are met:
  - The taxpayer has been authenticated and has confirmed that the return on MFT 32 is their return
  - The return is for the current tax year (2020)
  - The return is for the immediate preceding tax year (2019) and is being moved prior to cycle 47 of the current processing year.
  - A transaction code (TC) 971 action code (AC) 111 for the same return has not been previously input on MFT 32
  - The document locator number (DLN) in the MISC field of the TC 971 AC 111 on MFT 32 does not match the return needing to be moved
  - The account has not been resequenced or merged in the current or prior processing year, see IRM 3.13.5.25, *Transaction Codes Used to Merge Accounts*, and Document 6209, Section 8A - Master File Codes , (TC 005/006) for a list of transactions codes indicating a merged account.

**NOTE:** If a TC 971 AC 111 is input on MFT 32 after the account has been resequenced or merged, the TC 971 AC 111 will go unpostable (UP) 168 reason code (RC) "0".
2. The MFT 32 reversal process for prior year (2018 and prior) returns must be completed via a manual process. Process includes requesting the return from Files (unless received via e-fax or return was filed electronically) and sending to SP for processing, when the following conditions are met:
  - The return is for tax year 2018 or prior
  - The return is for the immediate preceding tax year (2019) and is being moved **after** cycle 47 of the current processing year (2021)
  - A TC 971 AC 111 is present on MFT 32 for the same return (same document locator number (DLN) in the MISC field of the TC 971 AC 111) and the return did not post to MFT 30
  - The account has been resequenced or merged in the current or prior processing year
  - A TC 971 AC 111 is unpostable (UP) 168 reason code (RC) "0" on MFT 32

3. If the taxpayer is authenticated and their return was moved to MFT 32, follow instructions below to move the return:

**NOTE:** The MFT 32 reversal procedures have been updated and now require a reversal of the TC 971 AC 129 with a specific MISC field (TC 972 AC 129). The input of this field will ensure the reversal request is received in RIVO. There are four MISC fields that will be used depending on the account markers. See the table in paragraph 4 to input the correct MISC field in the reversal transaction. The TVT tool is currently being updated, therefore, the input of the TC 971 AC 129 with specific MISC field, must be input manually. See Exhibit 25.25.6-6, *Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen*, for input instructions. An open control to RIVO should NOT be opened.

IF	AND	THEN
<p>Current year (2020) or preceding year (2019) tax return:</p> <p>For Taxpayer Protection Program (TPP) Assistors and Identity Theft Victims Assistance (IDTVA) employees working Correspondence Imaging System (CIS) inventory</p> <p><b>NOTE:</b> IDTVA employees should follow these procedures when working Correspondence Imaging System (CIS) inventory that requires an adjustment after the MFT 32 return has been moved back to MFT 30. IDTVA employees should resolve their CIS case following normal account resolution procedures once the return has posted to MFT 30.</p>	<p>The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return</p>	<ul style="list-style-type: none"> <li>○ Input transaction code (TC) 971 action code (AC) 111 on MFT 32, include the document locator number (DLN) of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, <i>Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen</i>.</li> <li>○ Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 was input on MFT 32 but the return did not post to MFT 30, the return will need to be reprocessed to MFT 30.</li> <li>○ If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124,</li> </ul>

		<p>see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i></p> <ul style="list-style-type: none"> <li>○ If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</i></li> <li>○ When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</i></li> <li>○ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue,</li> </ul>
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		<p>see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</p> <ul style="list-style-type: none"> <li>○ Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.</li> </ul>
<p><b>6</b> For 2018 and prior year returns</p>		<ul style="list-style-type: none"> <li>○ If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category,</li> </ul>

		<p>"RICS RIVO - MFT Reversal".</p> <ul style="list-style-type: none"> <li>○ If the return was a paper filed return, ask the taxpayer to submit a copy of the tax return to e-fax number # [REDACTED] [REDACTED] # to expedite the processing of the return and allow 4-6 weeks for processing from the fax in date.</li> <li>○ If the taxpayer cannot fax in the copy, advise the taxpayer to mail in the return to the following address and allow 6-8 weeks for processing.</li> <li>○ Internal Revenue Service, Stop 6579 - AUSC, 3651 S IH 35, Austin, TX 73301-0053</li> <li>○ RIVO will place a control on the case once the tax return is sent to processing with RTP in the activity code.</li> </ul>
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4. For accounts with an unreversed TC 971 AC 129 on the module, a reversal transaction TC 972 AC 129 with the MISC field is required based on account markers below:

IF	THEN
The account shows the return was deemed an Identity Theft return	Input a TC 972 AC 129 with <b>MISC</b> field, using the last six digits of the return DLN and IDT literal. Must use the underscore, as shown here, <b>Last 6 DLN_IDT</b>
The account shows Non IDT with no TC 971 AC 052 or TC 971 AC 052	Input a TC 972 AC 129 with <b>MISC</b> field, using the last six digits of the return DLN and NONIDT literal. Must use the

with out a match to the DLN of the TPP return in question	underscore, as shown here, <b>Last 6 DLN_NONIDT</b>
The account shows Non IDT with a TC 971 052 on the module with the same DLN as the TPP return in question	Input a TC 972 AC 129 with <b>MISC</b> field, using the last six digits of the return DLN and NONIDT052 literal. Must use the underscore, as shown here, <b>Last 6 DLN_NONIDT052</b>
The account shows NON IDT with a BKLD in the MISC field of the related TC 971 AC 129	Input a TC 972 AC 129 with <b>MISC</b> field, using the last six digits of the return DLN and NONIDTBKLD literal. Must use the underscore, as shown here, <b>Last 6 DLN_NONIDTBKLD</b>

**IRM 25.25.6.7.1.1 - Updated title and included new efax format and systemic vs manual process for MFT 32 reversal.**

Return Integrity Verification Operations (RIVO) Employees - MFT 32 Reversal Inquiries & Resolution Actions

1. Return Integrity Verification Operation (RIVO) may receive requests for MFT 32 reversals for current or prior year tax returns in the following inventory:
  - o Incoming e-fax from # [REDACTED] #
  - o Accounts Management System (AMS) e-4442 "RICS RIVO Complex Issue Not ID Theft" queue
  - o AMS e-4442 "RICS RIVO-TPP" queue
  - o Inventory assigned by an RIVO analyst

**REMINDER:** The control base activity field can show what actions have been taken or need to be taken, see Exhibit 25.25.6-10.

2. Follow the chart below to initiate the systemic or manual MFT 32 reversal process:

IF	AND	THEN
<b>1</b>  The return is for the current tax year (2020) or the immediate preceding tax year (2019) and the return for the immediate preceding tax year is being moved prior to cycle 47 of the current processing year	The MFT 32 module does <b>not</b> contain a posted TC 971 AC 111 for the same DLN or a TC 971 AC 111 that has gone UP 168 RC "0"	<ul style="list-style-type: none"> <li>o Input TC 971 AC 111 on MFT 32, include the DLN of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, <i>Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input</i></li> </ul>

		<p><i>Screen.</i></p> <p><b>NOTE:</b> Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 has already been input on MFT 32 but the return did not post to MFT 30, the return will need to be reprocessed to MFT 30.</p>
<p><b>2</b></p> <p>For prior year (2018 and prior) returns The return/account meets one of the following:</p> <ul style="list-style-type: none"> <li>○ The return is for tax year 2018 or prior</li> <li>○ The return is for the immediate preceding tax year (2019) and is being moved after cycle 47 of the current processing year (2021)</li> <li>○ The return is for any tax year and a TC 971 AC 111 with the same DLN is posted on MFT 32 and the return did not post to MFT 30</li> <li>○ The return is for any year and the TC 971 AC 111 is UP 168 RC "0" on MFT</li> </ul>		<p>See IRM 25.25.6.8, <i>Archived - Deleted Return Reprocessing Procedures.</i></p>

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**IRM 25.25.6.7.1.2.1 - Deleted section.**

**IRM 25.25.6.8 - Updated title and procedures.**

Archived - Deleted Return Reprocessing Procedures - RIVO Employees

1. Archived or deleted returns may be present due to the Taxpayer Protection Program (TPP) procedures or previous Return Integrity Verification Operations (RIVO) inventory procedures. RIVO may receive notification of affected accounts via referrals, correspondence, or a report of the archived returns needing treatment.
2. RIVO will ensure that returns filed by the taxpayer are processed and refunds are released or applied, as necessary. If an archived or deleted return is deemed as the taxpayer's return, RIVO will take the following actions:

**NOTE:** If the Assessment Statute Expiration Date (ASED) is imminent (within 120 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.

IF	THEN
<p>The taxpayer's return was archived or deleted and needs to be sent for processing</p>	<ul style="list-style-type: none"> <li>○ Obtain the return. (Check MFT 32 Reversal e-fax mailbox for the return copy)</li> <li>○ If Electronically (ELF) filed, request the return using command code (CC) TRPRT; if MeFile, request the return using Employee User Portal (EUP). Continue to bullet 4.</li> <li>○ If paper filed, RIVO will request the return using CC ESTABV.               <ul style="list-style-type: none"> <li>◆ If the paper return is located in a different Service Center, send an email request to the Paper Returns Funny Box Point of Contact, see Form 4442 Unresolved Module Freeze Job Aid , for a listing of the contacts.</li> <li>◆ If the paper return is not received after 3 weeks, contact the taxpayer by telephone or send a Letter 0418C, Amended/Original Return Unavailable; Copy Requested, requesting the return be submitted by e-fax to # [REDACTED] # using the open paragraph. Monitor the account until the return is received or until 45 days have passed from the issue date of the Letter 0418C.</li> <li>◆ When the return is received from the</li> </ul> </li> </ul>

	<p>taxpayer, continue to bullet 4.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code (TC) 971 action code (AC) 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified</i>.</li> <li>○ When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522</i>.</li> <li>○ If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1".</li> <li>○ After printing or when the return is received, stamp the return in the upper left-hand corner using the RIVO stamp.</li> <li>○ Line through the DLN.</li> <li>○ Edit Special Processing Code (SPC) "B". Circle out any notation of SPC "M".</li> <li>○ Circle out any notation of "copy" or "amended".</li> <li>○ If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, <i>Types of Received Dates</i>, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, <i>Determining Received Dates</i>.</li> </ul> <p><b>NOTE:</b> Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information.</p> <ul style="list-style-type: none"> <li>○ Send the return to SP for processing, see IRM 3.10.73.6, <i>Batching Unnumbered Returns and Documents</i>.</li> <li>○ If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR) follow procedures in IRM 25.25.2.12, <i>Special</i></li> </ul>
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	<p><i>Procedures for Returns Previously Identified as Identity Theft.</i></p> <ul style="list-style-type: none"> <li>○ If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, <i>STARS Delete Reasons</i>.</li> <li>○ Open a control base on MFT 30 with the following information: CXX,RTP-MMDD,M,MISC (where MMDD is the month and day you are sending the return to SP) 1487355555,*</li> </ul>
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**IRM 25.25.6.9 - Updated control base.**

1. The Assessment Statute Expiration Date (ASED) is generally determined as three years after the return due date or the IRS received date, whichever is later. The IRS must assess any tax on the return to the account within 3 years of the date the return was filed. The ASED is considered imminent if the received date of the return plus 3 years is within 90 days of the 3-year assessment limitation. The ASED is barred if the received date of return plus 3 years has passed the 3-year limitation.
2. Return Integrity Verification Operations (RIVO) will reprocess returns deemed belonging to the taxpayer identification number (TIN) owner that were archived/deleted or cannot be moved systemically from MFT 32.
3. RIVO will follow the chart below to determine the appropriate action for statute imminent or statute barred returns:

<b>IF</b>	<b>THEN</b>
<p><b>1</b></p> <p>The ASED is more than 90 days but less than 120 days</p> <p><b>OR</b></p> <p>The return has a tax liability of zero on the total tax line of the return.</p>	<ul style="list-style-type: none"> <li>○ Obtain the return.</li> <li>○ If Electronically (ELF) filed, request the return using command code (CC) TRPRT; if MeFile, request the return using Employee User Portal (EUP). Continue to bullet 4.</li> <li>○ If paper filed, RIVO will request the return using CC ESTABD. <ul style="list-style-type: none"> <li>◆ If the paper return is located in a different Service Center, send an email request to the Paper Returns Funny Box Point of Contact, see Form 4442 Unresolved Module Freeze Job Aid , for a listing of the contacts.</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>◆ If the paper return is not received after 3 weeks, ESTABD the return a second time using definer "V".</li> <li>◆ If the return cannot be obtained from files after two attempts, contact the taxpayer by telephone or send a Letter 0418C, <i>Amended/Original Return Unavailable; Copy Requested</i>, requesting the return. Monitor the account until the return is received or until 45 days have passed from the issue date of the Letter 0418C.</li> <li>◆ When the return is received from the taxpayer.</li> <li>○ If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code (TC) 971 action code (AC) 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified</i>.</li> <li>○ When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522</i>.</li> <li>○ If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1".</li> <li>○ After printing or when the return is received, stamp the return in the upper left-hand corner using the RIVO stamp.</li> <li>○ Line through the document locator number (DLN).</li> <li>○ Edit Special Processing Code (SPC) "B". Circle out any notation of SPC "M".</li> <li>○ Circle out any notation of "copy" or "amended".</li> <li>○ If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, <i>Types of Received Dates</i>, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV,</li> </ul>
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	<p>access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, <i>Determining Received Dates</i>.</p> <p><b>NOTE:</b> Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information.</p> <ul style="list-style-type: none"> <li>○ Walk the return through SP for processing, per local procedures.</li> <li>○ If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR), take any additional actions required per IRM 25.25.2.12, <i>Special Procedures for Returns Previously Identified as Identity Theft</i>.</li> <li>○ If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, <i>STARS Delete Reasons</i>.</li> <li>○ After sending the return to processing, close the RIVO correspondence control base with an activity of "NONIDTRTN".</li> <li>○ Open a new control base on MFT 30 with the following information: C#,RTP-MMDD,M,32RV (where MMDD is the month and day you are sending the return to SP) 1487355555,*</li> </ul>
<p><b>2</b></p> <p><b>The ASED is imminent with 90 days OR less remaining and no TC 150 on the module with a total tax liability greater than zero claimed on the return</b></p>	<ul style="list-style-type: none"> <li>○ Prompt assessment procedures must be followed due to the imminent ASED.</li> <li>○ Send an email to RIVO Statute Team using email box # [REDACTED] #. The subject line should be "<b>EXPEDITE for Quick Assessment</b>". The body of the email should include the TIN, tax period and DLN of the original return.</li> <li>○ Open a new control base on MFT 30 to IDRS#<b>1487755555</b></li> <li>○ If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a</li> </ul>

	<p>TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</i></p> <ul style="list-style-type: none"> <li>○ When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</i></li> <li>○ If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1".</li> <li>○ If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, <i>STARS Delete Reasons.</i></li> </ul>
<p><b>3</b></p> <p>The ASED is barred and the return has a tax liability greater than zero</p>	<ul style="list-style-type: none"> <li>○ Do not send the original return to processing. Create a dummy return with the following information: <ul style="list-style-type: none"> <li>◆Use the form type Form 1040 for all form types.</li> <li>◆Add "Dummy Return" at the top of the return</li> <li>◆Complete the name, address, filing status and TIN area of the return. Use the taxpayer's most current address of record. Do not use CC IRPTR data as a valid address for the taxpayer.</li> <li>◆Input zeros on the lines for the adjusted gross income (AGI), the taxable income (TXI), and the tax.</li> <li>◆Enter "Dummy Return Prepared by IRS - Do Not Correspond for Signature" on the signature line.</li> </ul> </li> <li>○ Stamp the return in the upper left-hand corner using the RIVO stamp, edit SPC "B".</li> <li>○ Edit the return received date on the return, see IRM 3.11.3.8.2.1, <i>Types of Received Dates</i>, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is</li> </ul>

	<p>equal to the received date of the return, see IRM 3.11.3.8.2, <i>Determining Received Dates</i>.</p> <ul style="list-style-type: none"> <li>○ Send the return to SP for processing, see IRM 3.10.73.6, <i>Batching Unnumbered Returns and Documents</i>.</li> <li>○ Update the activity field of the open control base to "RTP-MMDD" (where MMDD is the month and day you are sending the return to SP) and monitor for the return to post.</li> <li>○ Input a history item "STATCASE" on the account.</li> <li>○ If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified</i>.</li> <li>○ When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522</i>.</li> <li>○ If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1".</li> <li>○ If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, <i>STARS Delete Reasons</i>.</li> <li>○ Once the return has posted on MFT 30, close the RIVO correspondence control base with an activity of "NONIDTRTN".</li> <li>○ Open a new control base as follows: C#,NONIDTRTN,M,MISC 1487766666,*</li> <li>○ Send an email to RIVO Statute Team using email box # [REDACTED] #. The subject line should be Barred Assessment. The body of the email</li> </ul>
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	should include the TIN, tax period and DLN of the posted return and the DLN of the original return.
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**Exhibit 25.25.6-5 - Added 5071 C reissue instructions.**

Letter 5071C/SP is issued for accounts meeting specific criteria. The letter provides a web address to the Identity Verification Service landing page located via the IRS.gov website.

If the caller states they did not receive a TPP letter, the Letter 5071C/SP will be sent to the caller at either the address on the return that was filed per command code (CC) TRDBV, or the address on CC ENMOD, depending on which address the caller is able to verify. The 5071C will be issued in place of the pilot Letter 6331C.

**REMINDER:** No address will appear on the return on CC TRDBV if the return is paper filed and contains the same address as CC ENMOD.

All TPP letters are issued without a taxpayer identification number (TIN) therefore the Letter 5071C/SP must be issued without the TIN. Take the following actions to issue the Letter 5071C/SP to the caller:

- Initiate the Integrated Automation Technologies (IAT) Letter Tool, see IAT Letter Job Aid
- Delete the TIN in the TIN field and replace it with an asterisk (\*), this action will populate the TIN field (01) in the letter with an asterisk

**NOTE:** When sending multiple TPP letters, the IAT tool identifies the asterisk as a duplicate TIN. Click "Override" and continue with creating the letter.

- Enter the tax year in field 02 (YYYY)
- Copy and paste the document locator number (DLN) of the return into field 03 (For example: the DLN can be copied from the CC TRDBV - STAT HIST screen or from the MISC field of the TC 971 AC 124 - if present.)
- Select paragraph "B & D"
- Enter the form type, "1040/1040A/1040EZ/1040NR", as appropriate, in field 04
- For fields 06 - 08, enter hours of operation 7:00 a.m to 7:00 p.m. and use "Pacific time" if control number (DLN) begins with 89, for all others use "local time".
- Use return address code "TP"

**NOTE:** Employees on Cincinnati Service Center IDRS will input the letter with return address code "CP".

- Use signature code "CP"
- Click "SEND". A pop-up box will appear requesting the name and address for the letter. Enter the name and address as verified by the caller as it appears on the return per CC TRDBV (if present) or per CC ENMOD.

**Exhibit 25.25.6-6 - Updated TC 971 AC 129 instructions for MISC fields.**

The transaction code (TC) 971 action code (AC) 121, TC 971 AC 124, and the TC 971 AC 129; must be reversed when the identity of the taxpayer is authenticated and the Taxpayer Protection Program (TPP) issue is resolved.

To reverse the TC 971 AC 121 - input a TC 972 AC 121. To reverse the TC 971 AC 124 - input a TC 972 AC 124. To reverse the TC 971 AC 129 - input a TC 972 AC 129. Follow the chart below to input the TC 972 AC 121, TC 972 AC 124, or TC 972 AC 129, as applicable.

**REMINDER:** If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.

<p><b>The following is an example of command code (CC) FRM77, inputting TC 972 AC 121 or TC 972 AC 124 or TC 972 AC 129</b></p>
<pre>FRM77 NNN-NN-NNNN MFT&gt;NN TX-PRD&gt;201N12 PLN-NUM&gt; NM- CTRL&gt;NAME TC&gt;972 TRANS-REGISTER-IND&gt; PSTNG-DLAY-CD&gt; FLC&gt; EXTENSION-DT&gt; TC93X-EMP-CD&gt; TRANS-DT&gt;MMDDYYYY CLOSING-CD&gt; RESP-UNIT/JURISDICTION-CD&gt; TC148-CD&gt; BANKRUPT-CD&gt; DLN-CD&gt; BL-LOC-CD&gt; LAST-RET-AMT-CD&gt; TC480-SC-CD&gt; CYCLE&gt; APP-OFF-CD&gt; CSED-CD&gt; BOD-CD&gt; BOD- CLIENT-CD&gt; SEQ-NUM&gt; REVERSAL-DLN&gt; SECONDARY-DT&gt; CAF- CD&gt; TC971/151-CD&gt;121/124/129 TC550-DEFINER-CD&gt; FEMA-NUM&gt; ULC&gt; FREEZE-RELEASE-AMT&gt; ABA-NUM&gt; TC46X-GRP-CD&gt; TC583-DEFINER-CD&gt; TDI-SELECT-CD&gt; XREF-TIN&gt; XREF-NM- CTRL&gt; XREF-TX-PRD&gt; XREF-PLN-NUM&gt; XREF-MFT&gt; MISC&gt; CORR-DT-IND&gt; REFILE-LIEN-IND&gt; 2032-IND&gt;</pre>
<p><b>NSD TPP RESOLVED</b></p>

Complete the fields of the CC FRM77 as indicated below:

- The TIN, MFT, TX-PRD and NAME fields will auto populate. Do not make any changes to the fields.
- Input **972** in the **TC** field.
- Input the **posted date of the TC 971 AC 121, the TC 971 AC 124, or the TC 971 AC 129**, as appropriate, in the **TRANS-DT** field.
- Input **121, 124, or 129** (as appropriate) in the **TC971/151-CD** field.
- For **MISC** field, for MFT 32 reversal procedures, the TC 972 AC 129 MISC field **must** be populated to initiate the MFT 32 reversal request to RIVO. the

underscore must be placed between the last six digits of the DLN and the literal.

- Last 6 DLN\_IDT (Identity Theft)
- Last 6 DLN\_NONIDT (Non IDT with no 052 or 052 with out a match to the DLN of the TPP return in question)
- Last 6 DLN\_NONIDT052 (Non IDT with a 971 052 on the module with the same DLN as the TPP return in question)
- Last 6 DLN\_NONIDTBKLD (NON IDT with a BKLD in the MISC field of the related TC 971 AC 129)
- Input Remarks: **NSD TPP RESOLVED.**