

IRM PROCEDURAL UPDATE

DATE: 02/05/2024

NUMBER: wi-25-0224-0218

SUBJECT: Updated Procedures for Cases With -E Freeze and 3176c Replies; Instructions for TAC and Phone Assistors for Identity Theft Victims With -E Freeze and Red Ink Editing Instructions on Reprocessed Return

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

CHANGE(s):

IRM 25.25.6.1.7 - Updated to include letter timeframe and ENMOD letter marker clarification.

(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).

Note: #

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(2) Returns selected for the TPP program can be identified by one or more of the following indicators in the chart below:

Caution: There are instances where the TPP indicators may have been reversed or left unreversed and the TPP issue is still outstanding. There could be different reasons why corrective actions were not completed on accounts, such as, due to systemic issues, employee error or the entity was not yet established and TPP markers could not be posted. Employees must conduct account research and review AMS notes for prior actions to determine the TPP status and take necessary actions. Always update AMS notes to include actions taken and if unable to take the required action, include an explanation. If AMS is unavailable, employees can leave a history item on IDRS about status, if available. No account information can be provided to the caller, including transcripts, if there is an unresolved TPP issue on any tax year. Research must be conducted on the account to ensure you are speaking to the valid taxpayer.

Reminder: If the IRM instructs that TPP markers be reversed, if there is more than one marker on the account, each TPP marker TC 971 AC 121/124/129 must be reversed. Leaving unreversed TPP markers on TPP accounts that were resolved can cause confusion and erroneous referrals to RIVO.

| Transaction Code (TC) & /Action Code (AC) | Action Created by the Indicator |
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| <p>1 A TC 971 AC 124 - contains the document locator number (DLN) of the return in question in the MISC field (may contain additional indicators such as "TR").</p> <p>and the TC 971 AC 124 is reversed with a TC 972 AC 124. See Note above for instances where marker may be left unreversed, however the TPP issue was resolved.</p> <p>Exception: 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 RC "0".</p> | <p>The transaction causes the return in question to go unpostable (UP) 126 reason code (RC) "0" which will contain the same DLN.</p> <p>(No additional actions are required if the TC 971 AC 124 has the literal "TR" in the MISC field.)</p> <p>A TC 971 AC 124 is reversed with a TC 972 AC 124 when the taxpayer was authenticated or the return was deemed identity theft and moved to MFT 32 or was Archived/Deleted.</p> <p>Note: 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 it is unresolved (DLN in the MISC field of the TC 971 AC 124 matches the DLN of the unpostable return). Do not forward cases to RIVO if the only issue is the unreversed marker and the return has posted and no other TPP marker is present. A mass cleanup will be conducted 2-3 times a year to reverse all markers left unreversed in error.</p> <p>Note: If the account reflects the TC 971 AC 124 marker, but the return is still in ERS processing, follow ERS procedures in IRM 21.4.1, Refund Research. Conduct IDRS research on CC TRDBV, ERINV, TXMODA and others, to determine the status of the return.</p> |
| <p>2 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>Exception: The TC 971 AC 121 cannot post to an account without</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> |

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| 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". | |
| 3 A return showing as UP 126 RC "0". 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) | The return can be located on CC TXMODA, CC UPTIN, or CC TRDBV. |
| 4 A posted return (TC 150 present) with a posted TC 971 AC 129 containing one of the following MISC fields: <ul style="list-style-type: none"> • The DLN of the return in question • The DLN of the return in question and the literal BKLD (External Lead IDT) • IVO EL IDT • IVO FRE PATTERN • IVO RSV IDT • IVO IP PIN | 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". 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. The account will show a TC 841 or TC 720. Note: If an account contains an unreversed TC 971 AC 129 and authentication has been completed per AMS notes, the case should not be referred to RIVO as an open TPP issue. |
| 5 A posted return (TC 150 present) with one or more of the following account indicators: <ul style="list-style-type: none"> • A TC 971 AC 123 with a MISC field of "TPP RECOVERY" • The refund may be lost or held with a P- freeze • 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 | These returns are part of the TPP 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, Taxpayer Protection Program (TPP) Recovery Project. |

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Other account markers that may be found on TPP related accounts, but are not considered strictly TPP markers:

| Transaction | Action/Details |
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| 1 TC 971 AC 052 on the account (not a TPP marker) | 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 |

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| | <p>not a TPP marker.</p> <p>Note: These returns are rescored for NON ID theft criteria after the TPP Unpostable 126 0 is resolved. Once the return is posted, 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> |
| <p>2 TC 971 AC 850 on the account (not a TPP marker)</p> | <p>RICS will use the marker to flip the direct deposit to a paper check.</p> <p>Reminder: Direct deposit refunds are now issued on current year and late filed tax returns and can be flipped to a paper check when the IRM instructs.</p> |

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

Note: For taxpayers with an established IRS online account who are selected by TPP and receive the online option, a message will generate in the Notification section asking them to verify their tax return. The message will state "Verify Your Tax Return Information Now" and the link will take them directly to verify their return information.

| TPP Letter | Description/Details |
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| <p>The TPP letter is required to authenticate on the phone and online, unless an exception is met.</p> <p>Note: The TPP letter is not required when authenticating in-person at a TAC office with required identification documents.</p> <p>See how to locate which TPP letter was issued to the caller:</p> <ul style="list-style-type: none"> • TPP letters can now be found on CC ENMOD under the History section. • TPP letter markers will no longer generate on CC TXMOD <p>TPP Letters: 4883C 5071C - **New notice format being issued beginning January 2024. 5447C</p> | <p>CC ENMOD will show</p> <p>IDRS #, TPP letter number and tax period</p> <p>Example of what will post on ENMOD. 14850XXXXX XXXXCLTR 14850XXXXX 202X12</p> <p>Note: The new 5071C notice marker can be found on CC ENMOD. The TPP notice marker will show up as <<TC 971 AC 123 MISC> 5071C SENT 202312>>. However, if the entity is not established on the account, you can find the letter marker on CC IMFOLE.</p> |

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| 5747C 6330C 6331C 6167C <ul style="list-style-type: none"> Letter 5216 - Does not generate on IDRS - AMS notes should indicate if letter was issued | |
| TPP accounts previously marked with TPP letter marker TC 971 AC 123 MISC XXXXC SENT will still appear on CC TXMOD. **There may be some test accounts that show the TPP letter marker on CC ENMOD and CC TXMOD. | CC TXMOD shows transaction TC 971 AC 123 with the TPP letter number in the miscellaneous field Ex. TC 971 AC 123 MISC>XXXXC SENT Reminder: Due to programming issues, CC TXMOD may show multiple TPP letter markers, and in some instances, multiple letters may have been issued in error. If the caller asks about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated. |
| 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 or 5447SP - Spanish version | Issued on accounts for returns filed with an address outside the United States |
| Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version | Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The letter provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits or calling the TPP line if they did not file the return in question. |
| Letter 5071C, Potential Identity Theft During Original Processing with Online Option | Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity and Tax Return Verification Service landing page located via |

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| <p>Note: **A new notice format is going to be issued beginning January 2024. The new notice format will only be used when the initial TPP notice is sent. If the notice has to be reissued, the correspondex version of the letter must be used. The new notice format cannot be reissued by employees, the Letter 5071C correspondex letter will be the reissue letter.</p> | <p>the IRS.gov/VerifyReturn website. The letter provides the option of using the website or calling the TPP number to authenticate their identity. **If the caller chose not to use the Identity and Tax Return Verification Service website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.</p> |
| <p>Letter 6330C, Potential Identity Theft during Original Processing</p> | <p>Issued on accounts as part of a TPP pilot.</p> <ul style="list-style-type: none"> • If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM. • The pilot letter 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, the corresponding letter will be issued. <p>Letter 6330C = 4883C</p> |
| <p>Letter 6331C, Potential Identity Theft during Original Processing with Online Option</p> | <p>Issued on accounts as part of a TPP pilot.</p> <ul style="list-style-type: none"> • If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM. • The pilot letter 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, the corresponding letter will be issued. <p>Letter 6331C = 5071C</p> |
| <p>Letter 6167C, Identity Authentication Incomplete (IMF)</p> | <p>Issued in response to a TPP fax/correspondence case that contained incomplete or invalid TPP authentication documentation</p> |
| <p>Letter 5216, Taxpayer Cannot Authenticate</p> | <p>Issued when a taxpayer has tried authentication on the phone and was referred to a TAC or a paper response was received and the taxpayer</p> |

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| | <p>failed authentication even after a subsequent request is made for correct or missing TPP documentation.</p> <p>**The Letter 5216, Taxpayer Cannot Authenticate, can only be issued one time.</p> |
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For information on the online Identity and Tax Return Verification Service process, see IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication.

(4) All control bases should be opened/input on CC TXMODA on MFT 30 unless otherwise stated. To prevent delays, for any case with duplicate or multiple controls, case actions must be coordinated with the other control prior to taking any actions on the account.

IRM 25.25.6.2.1 - Updated markers may or may not be on the account and added new section for specific cases.

(1) The taxpayer response says they did not file the return. Follow the chart below to resolve the account:

| IF | THEN |
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| 1 The identity theft return is unpostable 126 reason code "0" | See IRM 25.25.6.2.1.1, The Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0" (Letter Reply Procedures) |
| 2 The identity theft return is posted on MFT 30 and the account may or may not contain an unreversed TC 971 AC 129 | See IRM 25.25.6.2.1.2, The Identity Theft Return is Posted on MFT 30 and the Account Contains an Unreversed TC 971 AC 129 (Letter Reply Procedures) |
| 3 The identity theft return is posted on MFT 32 or archived | See IRM 25.25.6.2.1.3, The Identity Theft Return is on MFT 32 or Archived or Deleted (Letter Reply Procedures) |
| 4 There are multiple identity theft returns on the tax module | See IRM 25.25.6.2.1.4, Multiple Identity Theft Returns (Letter Reply Procedures) |
| 5 The identity theft return is posted on MFT 30 and a reply to Letter 3176C, Frivolous Returns Response, was referred by FRP Group as an identity claim. | See IRM 25.25.6.2.1.6, The Identity Theft Return is Posted on MFT with -E Freeze Present - Letter 3176C Replies |

IRM 25.25.6.2.1.1 - Updated red ink to be used when possible when editing returns and corrected paragraph #.

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

Caution: During **Cycles 202447 - 202452**, NO CURRENT OR PRIOR YEAR tax returns can be moved **to** or **from** the MFT 32 module. If action is taken to move the return to or from the MFT 32 module ON or AFTER cycle 202447, an unpostable will generate and will be reassigned to the initiating employee for corrective action. See IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check the current cycle (find today's date to identify the current cycle) and if it is **Cycles 47 - 52**, follow the instructions in Box 2 below.

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| IF | AND | THEN |
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| <p>1 The return is for tax year 2023 or 2022</p> | <p>It is between Cycles 1 - 46, see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p> | <p>Follow bullet instructions below, if applicable, then go directly to IRM 25.25.6.6.3.1 (4), Box 4, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0", to input identity theft actions.</p> <ul style="list-style-type: none"> • If the taxpayer attached their return to be processed to the response, take the following actions: <ul style="list-style-type: none"> ◆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. ◆If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. ◆In RED ink (when possible), make the following edits to the return. Edit special processing code (SPC) "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. ◆Close the RIVO correspondence control base with an activity field of "RTN2PROC". • 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 |
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| | | <p>3.5.61.21.10, Identity Theft Returns - Alpha Files.</p> <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Input/Update Electronic Fraud Detection System (EFDS) notes as appropriate. • Document the authentication results 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. • Destroy the notice or letter as classified waste. • If no return is being sent for processing, close the RIVO correspondence control base with an activity field of "IDTRTN". |
| <p>2 ANY tax year return (CURRENT OR PRIOR YEAR) deemed an identity theft return</p> | <p>It is between Cycle 47 - 52, see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle</p> <p>(find today's date to identify the current cycle)</p> | <ul style="list-style-type: none"> • Follow bullet procedures below and then refer to IRM 25.25.6.6.3.1 (4) Box 5, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) 0 to Delete the identity theft return. Disregard instructions stating to advise the taxpayer. • All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible. • If the taxpayer attached their return to be processed to the |

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| | | <p>response, take the following actions:</p> <ul style="list-style-type: none"> • Detach the taxpayer identification number (TIN) owner's return • All necessary return attachments (including a Form 14039, Identity Theft Affidavit), and the envelope from the reply. • Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. <ul style="list-style-type: none"> ♦If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. ♦Make the following edits to the return. Edit special processing code (SPC) "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. ♦Close the RIVO correspondence control base with an activity field of "RTN2PROC". • 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, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Input/Update Electronic Fraud Detection System (EFDS) notes as appropriate. • Document the authentication results in AMS as appropriate, |
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| | | <p>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.</p> <ul style="list-style-type: none"> • Destroy the notice or letter as classified waste. • If no return is being sent for processing, close the RIVO correspondence control base with an activity field of "IDTRTN". |
| <p>3 The return is for tax year 2021 or prior.</p> | <p>It is between Cycle 1 - 46, see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check the current cycle</p> <p>(find today's date to identify the current cycle)</p> | <p>Follow bullet procedures below and then refer to IRM 25.25.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0" to Delete the identity theft return. Disregard instructions stating to advise the taxpayer.</p> <ul style="list-style-type: none"> • All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible. • If the taxpayer attached their return to be processed to the response, take the following actions: • 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. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for |

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| | | <p>processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents.</p> <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> • 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, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Input/Update EFDS notes as appropriate. • Document the authentication results 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. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC", as appropriate. |
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IRM 25.25.6.2.1.4 - Updated red ink instructions.

(1) If the account has multiple returns and the taxpayer says they did not file a return, follow the chart below to resolve the account:

| IF | THEN |
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| 1 The identity theft returns are unpostable (UP) 126 reason code (RC) "0" | <p>See IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0". Disregard instructions stating to advise the taxpayer.</p> <ul style="list-style-type: none">• All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible.• If the taxpayer attached their return to be processed to the response, take the following actions:• Detach the taxpayer identification number (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.• If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return.• Make the following edits to the return. Edit special processing code (SPC) "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none">• If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the Form 14039 to Alpha Files, see IRM |

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| | <p>3.5.61.21.10, Identity Theft Returns - Alpha Files.</p> <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Input/Update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Document the authentication results 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. • Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC". |
| <p>2 The identity theft returns are posted or are UP 147 and the account contains an unreversed TC 971 AC 129</p> | <p>See IRM 25.25.6.6.3.2, 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. Disregard instructions stating to advise the taxpayer.</p> <ul style="list-style-type: none"> • All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible. • If the taxpayer attached their return to be processed to the response, take the following actions: • 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. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for processing, see IRM |

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| | <p>3.10.73.6(12), Batching Unnumbered Returns and Documents.</p> <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> Input/Update EFDS notes as appropriate. Add a note using CC UPDIS asking SP to close the unpostable, based on the RIVO correspondence case. RIVO employee will not close the unpostable 147. Document the authentication results 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. Destroy the notice or letter as classified waste. Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC". |
| <p>3</p> <p>The identity theft returns are posted to MFT 32</p> <p>or</p> <p>archived or deleted (the returns were never processed and</p> | <p>See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived. Disregard instructions stating to advise the taxpayer.</p> |

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| <p>are not posted to MFT 30 or MFT 32)</p> | <ul style="list-style-type: none"> • All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible. • If the taxpayer attached their return to be processed to the response, take the following actions: • 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. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Input/Update EFDS notes as appropriate. • Document the authentication results 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. |
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| | <ul style="list-style-type: none"> • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC". |
| <p>4</p> <p>The account contains identity theft returns that are:</p> <ul style="list-style-type: none"> • UP 126 RC "0" • Unpostable 147 and the account contains an unreversed TC 971 AC 129 • Posted to MFT 30 and the refund is held or lost (the account may or may not contain an unreversed TC 971 AC 129) • Posted to MFT 32 or Archived/Deleted (the return was never processed- and the return is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976) | <p>See IRM 25.25.6.5.2.3, Multiple Returns and the Taxpayer Did Not File Any of the Returns. Disregard instructions stating to advise the taxpayer.</p> <ul style="list-style-type: none"> • All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible. • If the taxpayer attached their return to be processed to the response, take the following actions: • 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. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. |

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| | <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Input/Update EFDS notes as appropriate. • If there is an Unpostable 147, add a note using CC UPDIS for SP to close their unpostable based on the RIVO correspondence case. RIVO employee will not close the unpostable 147. • Document the authentication results 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. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC". |
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IRM 25.25.6.2.1.6 - Added new section to address specific returns with -E freeze and 3176C replies.

The Identity Theft Return is Posted on MFT 30 with -E Freeze Present - Letter 3176C Replies

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

Note: If the account contains a L freeze or -A freeze, take no account actions and refer case to your lead.

| IF | THEN |
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| 1 The account contains an unreversed transaction code TC 971 action code AC 527 on command code CC ENMOD | <ul style="list-style-type: none"> • Follow IRM 25.25.4.5, Identity Theft Category 7 — Single Return/Deceased/X-REF - No Lost Refund Process, for backing out the return and taking other applicable actions. In addition, review bullets below for additional actions. • If the account contains 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 identity theft |

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| | <p>return), 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.</p> <ul style="list-style-type: none"> • When sending Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Use suggested paragraphs ""C7acwy&" as applicable. For International taxpayers, use paragraphs C7acwy: Do not include any paragraph referring the taxpayer to the online IPPIN service. • Verify the taxpayer's address and update, as necessary. • 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. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP responding. Do not change the address for the other TP. • Use the return address code "TP" and the signature code "KA". • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP responding. Do not send a letter to the other TP. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP responding. Input the MISC field of "WI PRP DDB" for the other TP. • All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible. • If a return is attached to the response, then 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. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types .of Received Dates, when editing a received date on a return. |
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| | <ul style="list-style-type: none"> • Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Document the authentication results, and other comments in AMS, 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) Issue for Taxpayer Protection Program (TPP) Inquiries. • Once actions are completed, close your assigned case control with an activity field of "IDTRTN" • Open a control base to FRP team for the release of the -E freeze C#,REQ_FRZRLS,A,FRP2 1486907202,* |
| <p>2 The account does not contain an unreversed TC 971 AC 527 on CC ENMOD</p> | <ul style="list-style-type: none"> • Follow IRM 25.25.4.5, Identity Theft Category 7 — Single Return/Deceased/X-REF - No Lost Refund Process, for backing out the return and taking other applicable actions. In addition, review bullets below for additional actions. • 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, Transaction TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers |

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| | <p>(TPs) normally file MFJ, update the address for both TPs.</p> <ul style="list-style-type: none"> • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP responding. Do not change the address for the other TP. • When sending Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Use suggested paragraphs C7acwy& as applicable. For International taxpayers, use paragraphs C7acwy:. Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP responding. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. • 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. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP responding. Input the MISC field of "WI PRP DDB" for the other TP. • All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible. • If a return is attached to the response, then 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. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for |
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| | <p>processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents.</p> <ul style="list-style-type: none"> • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Document the authentication results, and other comments in AMS, 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. • Once actions are completed, close your assigned case control with an activity field of "IDTRTN" • Open a control base to FRP team for the removal of the -E freeze C#,REQ_FRZRLS,A,FRP2 1486907202,* |
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IRM 25.25.6.2.2.1 - Updated red ink instructions.

(1) The taxpayer has provided the required documentation, follow the chart below:

Reminder: To prevent delays, for any case with duplicate or multiple controls, case actions must be coordinated with the other control prior to taking any actions on the account.



Note: For responses involving an account that contains a TC 971 AC 524 posted in error, see IRM 25.23.2.8.4.2, Manually Reversing TC 971 AC 524 - No Date of Death Present on Command Code INOLES

Reminder: For all cases, document the authentication results 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.

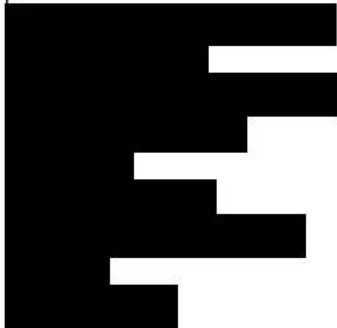


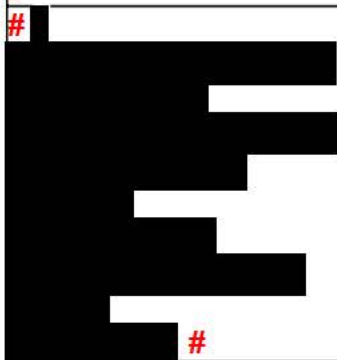




| ACTION | DETERMINATION | THEN |
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| <p>1 Review the documentation to verify the requested documents were submitted and appear valid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurant, etc.</p> <p>Note: Documentation review along with account research must be completed and considered in order to make an identity determination.</p> <p>Requested Documentation:</p> <ul style="list-style-type: none"> • TPP letter • An unsigned copy of the return they filed (current year/prior year) • An unsigned copy of the return for a year prior to the one in question (if they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc. • The documentation needed to authenticate their identity, see IRM | <p>The documentation is considered valid</p> | <p>Consider the identity authenticated and continue to paragraph 2</p> |
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| <p>EFDS, Accurint, etc.</p> <p>Caution: # [REDACTED]</p> | | |
| <p>3</p> <p>If the taxpayer submits documentation to verify their identity via fax due to an exception, as instructed, verify the requested documents were submitted and appear valid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc.</p> <p>Reminder: Field Assistance employees will use applicable systems for research.</p> | <p>The documentation is considered valid</p> | <p>Consider their identity authenticated and continue to paragraph 2</p> <p>Note: Prior to taking any action, all fax cases must be controlled on IDRS as follows:</p> <ul style="list-style-type: none"> -Use received date of fax -Use activity code "TPPFAXMMDD" -Use "A" status for active case -Use TPP letter# as category code. (For pilot Letter 6330C use cat code "4883" & for Letter 6331C use cat code "5071".) |

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| <p>Note: Documentation review along with account research, must be completed and considered in order to make an identity determination.</p> <p>Requested Documentation:</p> <ul style="list-style-type: none"> • TPP letter • An unsigned copy of the return they filed (current year/prior year) • An unsigned copy of the return for a year prior to the one in question (if they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc. • The documentation needed to authenticate their identity, see IRM 25.23.2.7.2.1 (3) Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC, for acceptable documentation. <p>Exception: #  </p> | | |
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| <div data-bbox="232 184 581 682" data-label="Text"> <p>[REDACTED]</p> </div> <div data-bbox="232 682 581 1627" data-label="Text"> <p>Exception: # [REDACTED]</p> </div> | | |
| <p>4</p> <p>The taxpayer submits documentation to verify their identity via fax and AMS notes show they were instructed to fax in</p> | <p>The documentation received is incomplete, cannot be verified, appears invalid or meets the Exception in box 3 above</p> | <p>Consider their identity not authenticated, see IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid</p> |

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| documents | | |
| 5 The taxpayer submits documentation to verify their identity via mail | TRDBV contains an MeF Form 1040X and a TC 971 AC 129 with MISC field NNNNNNNNNNNNNNNN 1040X is on the tax module. | <ul style="list-style-type: none"> Follow IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field NNNNNNNNNNNNNNNN 1040X, paragraph 34 based on determination. If authentication cannot be determined follow box 4 above "Then" section. |
| # 6  | #  # | #  # |
| #  # | #  # | #  # |
| #  # | | #  |

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| <div data-bbox="233 186 560 304" data-label="Text"> <div></div> <div>#</div> </div> | | <div data-bbox="941 199 1372 1428" data-label="List-Group"> <ul style="list-style-type: none"> • <div data-bbox="990 189 1356 514" data-label="Text"></div> • If the taxpayer lives in a <div data-bbox="990 535 1372 1428" data-label="Text"></div> <div data-bbox="941 924 966 966" data-label="Text">#</div> <div data-bbox="941 1270 966 1312" data-label="Text">#</div> </div> |
| <div data-bbox="233 1491 581 1669" data-label="Text"> <p>10 For decedent accounts, if the authorized representative's name is present on CC ENMOD</p> </div> | <div data-bbox="581 1491 899 1732" data-label="Text"> <p>The TPP documentation was received and is from the authorized representative matching the name on CC ENMOD</p> </div> <div data-bbox="581 1764 876 1879" data-label="Text"> <p>Note: <div data-bbox="682 1764 876 1879" data-label="Text"></div></p> </div> | <div data-bbox="941 1491 1383 1743" data-label="List-Group"> <ul style="list-style-type: none"> • If after review of the documentation you can authenticate the taxpayer's representative and tax return information, consider their identity authenticated and continue to paragraph 2 </div> |

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| <p>11</p> <p>For decedent accounts, if the authorized representative's name is present on CC ENMOD</p> | <p>The TPP documentation received does not contain the authorized representative's name within the documents provided, and it cannot be matched to the authorized representative's name on CC ENMOD</p> <p>and</p> <p>a TPP determination cannot be made</p> | <ul style="list-style-type: none"> Consider the TPP response incomplete and issue the letter below. Issue the Letter 6167C, Identity Authentication Incomplete, with paragraph A and an open paragraph (use an (*)) to insert the open paragraph) advising the representative their identity could not be authenticated based on the information provided and include the following in the letter: <ul style="list-style-type: none"> - Use return address code "TP" In the open paragraph, <ul style="list-style-type: none"> - Specify which supporting document was missing or unacceptable to verify the return in question, if needed. - Request a copy of a valid identification document for the authorized representative, such as a driver's license or identification card. |
| <p>12</p> <p>For decedent accounts, if the authorized representative's name is not present on CC ENMOD</p> <p>See IRM 11.3.2.4.11, Deceased Individuals and IRM 3.13.5.32, Notice Concerning Fiduciary Relationship, for a list of acceptable</p> | <p>The documentation to verify the authorized representative was incomplete or not received</p> <p>BUT</p> <p>TPP documentation was complete (requested documents can be used to authenticate the decedent)</p> | <ul style="list-style-type: none"> # For incomplete or missing documentation for verification of the authorized representative, issue Letter 135C, Proper Authorization Needed to Furnish Information, and request documentation per IRMs in IF section. Verify the address to ensure the letter |

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| documentation for authorized representatives. | | <p>goes to the representative, but do not change the address on the account.</p> <ul style="list-style-type: none"> • See RIVO portal for assistance • Use paragraph P for the open paragraph • In the open paragraph, <ul style="list-style-type: none"> - Request Form 56 with supporting documentation to verify the authorized representative. - Request a copy of a valid identification document for the authorized representative, such as a driver's license or identification card. • If the authorized representative provided completed Form 56 with supporting documentation, follow IRM 21.1.3.4 (4), Other Third Party Inquiries, to route the form to the Entity function. |
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(2) Due to data breaches and account takeovers, all Taxpayer Protection Program (TPP) returns filed by the taxpayer identification number (TIN) owner must be verified to ensure the information has not been changed without their permission. Confirm the return in question is the taxpayer's return by comparing the return on IDRS with the return provided by the taxpayer:

- The address as it appears on the return

Reminder: No address will appear on the return on command code CC TRDBV if the return is paper filed and contains the same address as CC ENMOD at the time the return was received.

- The refund amount as it is shown on their return (The taxpayer must provide the refund amount from the appropriate refund line on the actual tax form they filed. They cannot provide an amount that was provided by the preparer or from a preparer's summary page since that figure may be less due to charges the preparer is deducting from the refund.)
- The refund type, a paper check to their address or a direct deposit to their bank account
- If the refund is a direct deposit, compare the routing number for the bank and the bank account number (current year return only)

Reminder: If CC TRDBV or MeF RRD indicates the refund is a Refund Anticipation Loan (RAL) (indicator "1") or Refund Anticipation Check (RAC) (indicator "2"), or if the taxpayer is receiving their refund via a refund transfer product such as a debit card, see Exhibit 21.4.1-2, Most Common Banks That Offer Refund Transfer Products (RAC/RAL), to verify the routing transit number (RTN).

- For balance due returns, review the following:
 - Balance due amount on IDRS matches the return.
 - Were estimated tax payments made? If yes, amount or total match?
 - Credit elect? If yes, amount or total match?

(3) Once the information has been reviewed, follow the chart below:

| IF | THEN |
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| 1 The return information provided matches the information on the return received by the IRS (including RAL or RAC direct deposits) | Continue to paragraph 4 below |
| 2 The bank routing number or account number provided do not match the information on the return received by the IRS (Excluding RAL or RAC refunds.) | <ul style="list-style-type: none"> Input a transaction code TC 971 action code AC 850 to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return Continue to paragraph 4 below |
| 3 The return provided is an amended return or a Form 1040X | See IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X Amended U.S. Individual Income Tax Return, with the Response |
| 4 None of the return information provided matches the return received by the IRS | Treat the return as identity theft, see IRM 25.25.6.2.1, The Taxpayer is Claiming Identity Theft (Letter Reply Procedures) |

(4) Follow the chart below for the required account resolution:

| IF | THEN |
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| 1 The taxpayer's return is unpostable (UP) 126 reason code (RC) "0". Note: If the UP 1260 does not populate on TVT tool, then the unpostable condition cannot be closed using the TVT tool. The UP 126 RC "0" must be resolved manually on IDRS. | Resolve the UP 126 RC "0", see IRM 25.25.6.5.1.1, The Taxpayer's Return is Unpostable 126 Reason Code "0". If the taxpayer filed one or more (duplicate returns) follow IRM 25.25.6.5.2.1.1, Multiple Returns and the Taxpayer's Return is Unpostable 126 Reason Code 0 **Disregard instructions stating to advise the taxpayer. Note: If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. <ul style="list-style-type: none"> If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, |

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| | <p>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.</p> <ul style="list-style-type: none"> • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN". |
| <p>2 The account contains an unreversed TC 971 AC 129 (the taxpayer's return may be posted to MFT 30 or may be UP 147)</p> | <p>Resolve the account using the procedures in 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. Disregard instructions stating to advise the taxpayer.</p> <p>Note: If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</p> <ul style="list-style-type: none"> • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results 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. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN". |
| <p>3 The taxpayer's return was deemed identity theft and is showing as an "OPEN" UP 126 RC "0" on CC UPTIN/UPDIS</p> | <p>Resolve the account using the procedures in IRM 25.25.6.5.5.1, The Taxpayer's Return was Resolved as Identity Theft, Quality Review Time Frame Not Passed. Disregard instructions</p> |

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| | <p>stating to advise the taxpayer.</p> <p>Note: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</p> <ul style="list-style-type: none"> • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results 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. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN". |
| <p>4 The taxpayer's return information has been reversed on MFT 30</p> | <p>Resolve the account using the procedures in IRM 25.25.6.5.5.2, The Taxpayer's Return Information has been Reversed on MFT 30. Disregard instructions stating to advise the taxpayer.</p> <p>Note: If the return is a barred statute refer to the Barred Quick Assessment Referral Guide</p> <p>Note: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</p> <ul style="list-style-type: none"> • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS), |

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| | <p>select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</p> <ul style="list-style-type: none"> • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN". |
| <p>5 The valid tax return has been moved to MFT 32 and doesn't meet the exception listed below to move the return systemically. Follow block 6 below, if the return cannot be moved back from MFT 32 systemically.</p> <p>Exception: If the return meets any of the criteria below, the return cannot be moved systemically and must be reprocessed manually from MFT 32 to MFT 30.</p> <ul style="list-style-type: none"> ♦The return is for tax year 2021 or prior ♦The return is for the current or preceding tax year 2022 and it is on or after Cycle 202447 ♦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) on MFT 32 ♦The account contains an invalid name control issue (entity mismatch) | <p>Resolve the account using the procedures in IRM 25.25.6.7.1.2, Return Integrity Verification Operations (RIVO) Employees MFT 32 Reversal Inquiries & Resolution Actions.</p> <p>Note: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</p> <ul style="list-style-type: none"> • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results 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. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN". |
| <p>6 The return has been archived/deleted:</p> | <ul style="list-style-type: none"> • If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM |

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| <ul style="list-style-type: none"> • The return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 AND • CC TRDBV "CODES" screen shows it was unpostable (UP) 126 reason code (RC) "0" and may not be viewable on CC UPTIN | <p>25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</p> <ul style="list-style-type: none"> • If no Form 1040X was received, if the taxpayer attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: • All edits made on the return being sent to SP for processing must be in "RED" ink, when possible. • Make the following edits to the return. <ul style="list-style-type: none"> ◆ Use a RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ◆ Edit SPC "B" ◆ Edit the received date on the return (if not already present) ◆ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), Batching Unnumbered Returns and Documents, for additional editing and routing guidance. • If the return is unsigned, notate the signature line "Do not Correspond for Signature" • Document the authentication results 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. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN". • If the taxpayer did not attach a copy of the return, resolve the account using the procedures in IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees |
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IRM 25.25.6.2.3 - Updated red ink instructions.

(1) Exam/Collection/Compliance employees may identify a return with Taxpayer Protection Program (TPP) involvement in the course of their duties. The account will contain TPP markers on CC IMFOLT or CC TXMOD. An inquiry may need to be referred to Return Integrity Verification (RIVO) team for resolution when one or more of the TPP markers and conditions are present:

- The account contains unresolved TPP indicators (unreversed TC 971 AC 121/124 with MISC field showing DLN of associated UNP 1260 return)
- The taxpayer's return is unpostable (UP) 126 reason code (RC) "0"
- The account contains an unreversed TPP indicator TC 971 AC 129 and the refund is held with a -R freeze.
- The return has been moved to MFT 32 in the TPP process (the return may or may not be the taxpayer identification number (TIN) owner's valid return)
- The return was Archived/Deleted (Account will show an UP 126 "0" on CC TRDBV "CODES" screen and is **not** posted to MFT 30 as a TC 150 or MFT 32 as a TC 976.)

If the TPP markers above are present, the taxpayer must be authenticated by the employee. See IRM 25.25.6.4, (8) Taxpayer Protection Program (TPP) - High Risk Authentication (HRA) Procedures, for manual TPP High Risk Authentication questions and IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question, to verify the return was filed by the taxpayer

(2) If the employee has authenticated the taxpayer, take the following actions to refer the case to RIVO for resolution:

Note: If the taxpayer has authenticated their identity and the tax return was verified, the original received date of the tax return will be used to process the return. The "interest penalty date" on CC TRDBV will be used as the received date and used to determine the ASED.

| IF | THEN |
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| 1 The return is on MFT 32 or shows it was Archived/Deleted on CC TRDBV Note: An Archived/Deleted means the return was never processed and is not posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976 | The employee will submit a Form 4442, <i>Inquiry Referral</i> , to fax number # [REDACTED] # with the following information: ♦ Include the DLN of the return in question. Make sure and verify the DLN number if there is more than one return. MFT 32 returns - DLN is the TC 976 DLN on CC IMFOLT or TXMODA |

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| | <p>Archived /Deleted returns - CC TRDBV "STAT-HIST" summary page has the DLN)</p> <p>◆ Add remarks - TP has been authenticated by the employee</p> <p>◆ Additional comments - The return on MFT 32 is the TP's valid return. Please take appropriate actions to resolve the account and process TP's return.</p> <p>◆ If unable to fax the request, route information to RIVO: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, TX 73301</p> <p>Note: Follow procedures below depending on the year of the tax return in question.</p> <p>◆ For 2023 or 2022 ELF/MeF or paper filed returns, the return can be moved systemically and does not have to be reprocessed. Do not include a copy of the return, unless it differs from the return on CC TRDBV,</p> <p>◆ For 2021 and prior year ELF/MeF electronic returns or paper filed returns must be reprocessed and sent to SP for posting. The fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return, forward it with the Form 4442. If unable to obtain a copy from the taxpayer, include it in the Remarks section of the Form 4442. RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE.</p> <p>Exception: For expedite cases (i.e., statute imminent), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows: CXX,EXPEDITE,M,32RV 1485000001,*</p> <p>◆For tax returns sent to SP for processing, RIVO will open a monitor control on CC TXMOD with activity code that includes RTP-MMDD which</p> |
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| | <p>means" Return to Process" and MMDD equals the month and day it was sent to SP.</p> <p>Note: Once the return is sent to be reprocessed, the TPP issue has been resolved and RIVO no longer has the case. Any follow up inquiries must be made to the Submission Processing area the return is located in.</p> |
| <p>2</p> <p>The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124</p> <p>or</p> <p>The return is posted and contains an unreversed TC 971 AC 129 with a -R freeze holding the refund</p> | <p>The employee will initiate a Form 4442, <i>Inquiry Referral</i>, to RIVO (even if the Unpostable is assigned to a generic IDRS control number) to resolve the unpostable condition. The following remarks must be included on the Form 4442:</p> <ul style="list-style-type: none"> ◆ The taxpayer has been authenticated <p>and</p> <ul style="list-style-type: none"> ◆ The return is the taxpayer's valid return ◆ For accounts showing open Unpostable 1260, fax Form 4442 to fax number # [REDACTED] # ◆ If unable to fax the request, route information to RIVO at: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, TX 73301 |
| <p>3</p> <p>Any of the above "IF" scenarios include a TC 150 (0.00) with the SFR literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted</p> <p>Note: When the tax return in question is deemed Id theft due to non-response, the return is moved to MFT 32 or Deleted. The TC 971 AC 124 is also reversed in most cases.</p> <p>Reminder: If the taxpayer did not file the return moved to MFT 32 or Deleted, follow normal IRM procedures for sending the valid return to be processed. This is not a RIVO issue.</p> | <p>RIVO cannot send the return to be reprocessed. The account will have to be manually adjusted. The employee working the case will:</p> <ul style="list-style-type: none"> • Follow normal procedures to have the account adjusted to the taxpayer's return (i.e., CCP or other area that adjusts account after audit). • RIVO does not need a copy of the tax return • Submit a referral to RIVO to reverse the TPP marker (if needed) and update system to show the return is Non-ID Theft due to late TP authentication. • Employee will prepare a Form 4442 and include the following: <ul style="list-style-type: none"> • TP late authentication & Filed the return in question (must include the DLN of the original return) • Update the EFDS system to show the return is Non-Id Theft |

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| | <ul style="list-style-type: none"> Reverse TPP markers, if necessary Fax Form 4442 to fax number # [REDACTED] [REDACTED] # |
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(3) For TPP selected returns identified in the ASFR process, ASFR employees will follow the If/Then chart below:

| IF | THEN |
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| 1 The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124 AND the copy of the return, if received, matches the UNP 1260 return on CC TRDBV | The case must be added to the RIVO TPP listing and include: <ul style="list-style-type: none"> ♦ TIN ♦ Tax period ♦ Name Control ♦ DLN of the return in question The listing will be forwarded to the RIVO POC on a weekly basis and cases will be worked within 7 days. |
| 2 The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124 AND A copy of the return, if received, DOES NOT match the UNP 1260 return on CC TRDBV) | <ul style="list-style-type: none"> Take the following steps to send the return to SP to be processed. All edits made on the return being sent to SP for processing must be in "RED" ink, when possible. Make the following edits to the return. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. Edit SPC "B" on the return. The received date of the return should be edited by the employee. If it is not present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. Forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> Document results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate |

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| | <p>issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</p> <ul style="list-style-type: none"> • Close the control base with an activity field of "RTN2PROC". • Open a monitor control base CXX,AUTH-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,* |
| <p>3 The return is on MFT 32 (look for MFT 32 module on CC IMFOLI or TXMODA)</p> | <p>Follow procedures below depending on the year of the tax return in question.</p> <ul style="list-style-type: none"> ♦ For 2023 or 2022 ELF/MeF or paper filed returns, the return can be moved systemically and does not have to be reprocessed if the return matches the return originally received. If the return does not match the return originally received, follow box 2 Then section above to send the return to be reprocessed. ♦ 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, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen. ♦ 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. ♦ For 2021 and prior year ELF/MeF electronic returns or paper filed returns must be reprocessed and sent to SP for posting. ♦ If a paper return, the fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return or the return was ELF/MeF, follow box 2 above, Then section. ♦ If unable to obtain a copy from the taxpayer, prepare a Form 4442 and include in remarks (No return copy received, and include the DLN of the return in question). RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE. |

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| | <ul style="list-style-type: none"> ◆ Fax Form 4442 to fax number # [REDACTED] # ◆ Open a monitor control base when sending the return to SP, CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,* ◆ Do not open a control when sending the Form 4442 to RIVO. RIVO will open a control once the case is received. ◆ Exception: For expedite cases (i.e., statute imminent), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows: CXX,EXPEDITE,M,32RV 1485000001,* ◆ If the tax period in question has an open control on CC TXMODA beginning with IDRS # 148XXXXXXX, coordinate the case actions with the RIVO employee. |
| <p>4 The return shows it was Archived/Deleted on CC TRDBV</p> <p>Note: An Archived/Deleted return means the return was never processed and is not posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976</p> | <ul style="list-style-type: none"> ◆ For all tax years where the ELF/MeF or paper filed returns that were archived/deleted, the return cannot be moved systemically and has to be reprocessed, follow box 2 Then section above to send the return to be reprocessed. ◆ If a paper return, the fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return or the return was ELF/MeF, follow box 2 above, Then section. ◆ If unable to obtain a copy from the taxpayer, prepare a Form 4442 and include in remarks (No return copy received, and include the DLN of the return in question). RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE. ◆ Fax Form 4442 to fax number # [REDACTED] # ◆ Open a monitor control base when sending the return to process CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,* ◆ Do not open a control when sending the Form |

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| | <p>4442 to RIVO. RIVO will open a control once the case is received.</p> <p>Exception: For expedite cases (i.e., statute imminent), write “Expedite” at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows: CXX,EXPEDITE,M,32RV 1485000001,*</p> <p>♦ If the tax period in question has an open control on CC TXMODA beginning with IDRS # 148XXXXXXX or 14XXXXXXX, coordinate the case actions with the RIVO employee.</p> |
| <p>5 Any of the above “IF” scenarios include a TC 150 (.00) with the SFR literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted</p> <p>Note: When the tax return in question is deemed Id theft due to non-response, the return is moved to MFT 32 or Deleted. The TC 971 AC 124 is also reversed in most cases.</p> <p>Reminder: If the taxpayer did not file the return moved to MFT 32 or Deleted, follow normal IRM procedures for sending the valid return to be processed. This is not a RIVO issue.</p> | <p>RIVO cannot send the return to be reprocessed. The account will have to be manually adjusted. The employee working the case will:</p> <ul style="list-style-type: none"> • Follow normal procedures to have the account adjusted to the taxpayer’s return (i.e., CCP or other area that adjusts account after audit). • RIVO does not need a copy of the tax return • Submit a referral to RIVO to have TPP markers reversed (if needed) and update systems to show the return is Non-ID Theft due to a late TP authentication. • Prepare a Form 4442 and include the following: <ul style="list-style-type: none"> • TP late authentication & Filed the return in question (must include the DLN of the original return) • Update the EFDS system to show the return is Non-Id Theft • Reverse TPP markers, if necessary • Fax Form 4442 to fax number # [REDACTED] # [REDACTED] |

(4) Upon receipt of the Form 4442 or ASFR Unpostable 1260 listing, RIVO employees will review the account for TPP involvement and take the following actions:

| IF | THEN |
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| 1 The issue on the account is not the result of the TPP process | Return the Form 4442 and attachments to the sender stating there is no TPP involvement |
| 2 The issue on the account is due to the TPP process | Open a control base on the account to RIVO for resolution |

(5) Once the control base is opened or recontrolled, take the following actions to resolve the account:

Note: Please treat the cases as **priority and expedite processing**, as some may be Statute imminent cases. Expedite request may have an open control to 1485000001. Not all functions forwarding cases have the ability to open control bases, therefore some may not contain a control.

| IF | THEN |
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| 1 The return that is UP 126 RC "0" is the taxpayer's return. | Resolve UP 126 RC "0", see IRM 25.25.6.2.2, The Taxpayer Filed the Return in Question (Letter Reply Procedures). |
| 2 The return on MFT 32 matches the return received from the employee. | <p>All edits made on the return must be in "RED" ink, when possible.</p> <ul style="list-style-type: none"> • Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • Edit special processing code (SPC) "B" on the return • Edit the return with the received date of the return posted to MFT 32, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. • Detach the return and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> • If the taxpayer is not a victim of identity theft for the year in question, and 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, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. |

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| | <ul style="list-style-type: none"> • 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, STARS Delete Reasons. • Document authentication results 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. • Close the RIVO control base with an activity field of "RTN2PROC". • Open a monitor control base CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,* |
| 3 The return on MFT 32 does not match the return received from the employee. | <p>All edits made on the return must be in "RED" ink, when possible.</p> <ul style="list-style-type: none"> • Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • Edit SPC "B" on the return. • The received date of the return should be edited by the RO. If it is not present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. • Detach the return from the Form 3210 and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> • Take any additional actions to resolve the account, see IRM 25.25.6.2.1.3, The Identity Theft Return is on MFT 32 or Archived or Deleted (Letter Reply Procedures). |

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| | <ul style="list-style-type: none"> • Document authentication results 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. • Close the RIVO control base with an activity field of "RTN2PROC". • Open a monitor control base CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,* |
| <p>4 Any of the above "IF" scenarios shows a TC 150 (0.00) with the SFR literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted</p> | <ul style="list-style-type: none"> • Do NOT send any tax return to be reprocessed, if a copy of the tax return is received. Instead follow actions listed below and then reject the referral to the initiator advising the account requires an adjustment and RIVO cannot take that action. • Reverse TPP markers, if needed • If the taxpayer is not a victim of identity theft for the year in question, and 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, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • 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, STARS Delete Reasons. • Document authentication results 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 25.25.6.3 - Clarified ENMOD marker and added instructions for specific case criteria.

(1) Customer Service Representatives (CSRs) answering the Taxpayer Protection Program (TPP) line application 018 and 019 (Spanish speaking line) must follow the procedures in this subsection to authenticate callers. When a TPP assistor is transferring a call to the Spanish speaking line, the TPP telephone assistor should transfer to IUP#1019.

(2) Inquiries received on the TPP line may be in response to one of the TPP letters below. Before taking any action, identify the purpose of the call and conduct research to determine the current account status to better assist the caller. If required research systems are unavailable, see IRM 21.3.5.4.2.3, Required Systems Unavailable, and provide the taxpayer self-help options for online authentication at IRS.gov/VerifyReturn. Taxpayers should also be advised that they can call back for assistance. Employees can leave a history item on IDRS about authentication status, if available.

Caution: If the account reflects the TC 971 AC 124 marker, but the return is still in ERS processing, follow ERS procedures in IRM 21.4.1, Refund Research. Conduct IDRS research on CC TRDBV, ERINV, TXMODA or others, to determine the status of the return. If there is no open UNP 1260 and no TPP letter was issued, **DO NOT** conduct TPP HRA authentication or refer to the TAC or RIVO. Advise the caller to call back per ERS instructions or wait for an additional notice.

Note: Although some accounts (i.e., first time filers with no entity established) may not contain a TPP letter marker, a TPP letter was issued and may or may not appear on the account once it is established. See IRM 25.25.6.6.2, Procedures for when the Caller Has Not Received or Lost the Taxpayer Protection Program (TPP) Letter, if the caller did not receive the letter or lost it.

TPP Authentication Letters

| TPP Letter | Description/Details |
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| The TPP letter is required to authenticate on the phone and online, unless an exception is met. | CC ENMOD will show IDRS #, TPP letter number and tax period |
| Note: The TPP letter is not required when authenticating in-person at a TAC office with required identification documents. See how to locate which TPP letter was issued to the caller: | Example of what will post on ENMOD. 14850XXXXX XXXXCLTR 14850XXXXX 202X12 Note: The new 5071C notice marker can be found on CC ENMOD. The TPP notice marker will |

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| <ul style="list-style-type: none"> • TPP letters can now be found on CC ENMOD under the History section. • TPP letter markers will no longer generate on CC TXMOD (except pilot letter 5071C) TPP Letters: 4883C 5071C - New notice format being issued beginning January 2024. 5447C 5747C 6330C 6331C 6167C • Letter 5216 - Does not generate on IDRS - AMS notes should show if letter was issued | <p>show up as TC 971 AC 123 MISC> 5071C SENT 202312. However, if the entity is not established on the account, you can find the letter marker on CC IMFOLE</p> |
| <p>TPP accounts previously marked with TPP letter marker TC 971 AC 123 MISC XXXXC SENT will still appear on CC TXMOD.</p> <p>**There may be some accounts that show the TPP letter marker on CC ENMOD and CC TXMOD</p> | <p>CC TXMOD shows transaction TC 971 AC 123 with the TPP letter number in the miscellaneous field</p> <p>Ex. TC 971 AC 123 MISC>XXXXC SENT</p> <p>Reminder: Due to programming issues, CC TXMOD may show multiple TPP letter markers, and in some instances, multiple letters may have been issued in error. If the caller asks about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.</p> |
| <p>Letter 4883C, Potential Identity Theft during Original Processing</p> | <p>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)</p> |
| <p>Letter 5447C, Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version</p> | <p>Issued on accounts for returns filed with an address outside the United States</p> |

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| Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version | Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The letter provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits or call the TPP line if they did not file the return in question. |
| Letter 5071C, Potential Identity Theft During Original Processing with Online Option Note: **A new notice format is going to be issued beginning January 2024. The new notice format will only be used when the initial TPP notice is sent. If the notice has to be reissued, the Correspondex version of the letter must be used. The new notice format cannot be reissued by employees, the Letter 5071C Correspondex letter will be the reissue letter. | Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity and Tax Return Verification Service landing page located via the IRS.gov/VerifyReturn website. The letter provides the option of using the website or calling the TPP number to authenticate their identity. **If the caller chose not to use the Identity and Tax Return Verification Service website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process. |
| Letter 6330C, Potential Identity Theft during Original Processing | Issued on accounts as part of a prior TPP pilot. <ul style="list-style-type: none"> • If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM. • The pilot letter 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, the corresponding letter will be issued. <p>Letter 6330C = 4883C</p> |
| Letter 6331C, Potential Identity Theft during Original Processing with Online Option Note: This letter contains an insert Notice 1455, IRS Identity and Tax Return Verification Service, that refers taxpayers to the online Identity and Tax Return Verification Service website to | Issued on accounts as part of a prior TPP pilot. <ul style="list-style-type: none"> • If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM. • The pilot letter cannot be reissued, therefore the corresponding letter below must be issued if the TP did not receive, |

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| complete authentication. It also contains a QR code that will take taxpayers directly to the online website. It is two-sided for English and Spanish. | misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6331C = 5071C |
| Letter 6167C, Identity Authentication Incomplete (IMF) | Issued in response to a TPP fax/correspondence case that contained incomplete or invalid TPP authentication documentation |
| Letter 5216, Taxpayer Cannot Authenticate | Issued when a taxpayer has tried authentication on the phone and was referred to a TAC or a paper response was received and the taxpayer failed authentication even after a subsequent request is made for correct or missing TPP documentation. **The Letter 5216, Taxpayer Cannot Authenticate, should only be issued one time. |

Note: For information on the Identity and Tax Return Verification Service process, see IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication. Be aware that some taxpayers will not be provided the online option if exception criteria is met.

Note: If the account contains a TC 971 AC 129 with MISC Field: FILTER X or FILTER V followed by a TC 971 AC 123 MISC>5071C SENT marker, these accounts do not meet TPP criteria. The account should show these markers as reversed with a TC 972 AC 129 and TC 972 AC 123.

(3) Because the return has already been identified as potential identity theft, there is a high risk of unauthorized disclosure. Enhanced authentication procedures must be followed to avoid inadvertent unauthorized disclosure of taxpayer information.

Note: The tax return selected for the TPP authentication process could be a refund or balance due return, including a non-filer tax return filed for the Economic Impact Payment (EIP). Some non-filer returns selected for TPP authentication will not contain a TPP letter marker TC 971 AC 123 with MISC field, however a letter is generated.

(4) If the caller is not calling in response to a TPP letter, and there is no open TPP issue, transfer the caller to the appropriate area per the Telephone Transfer Guide.

(5) If the caller states they were previously transferred to the Taxpayer Assistance Center (TAC) Appointment Line, but the call was disconnected, 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 appointment and for additional instructions. Do not transfer the caller.

(6) The caller states they are calling in response to a TPP letter (Letter 4883C/SP (or pilot Letter 6330C), Letter 5071C/SP (or pilot Letter 6331C), Letter 5447C/SP, or

a Letter 5747C/SP or Letter 3064C) or were referred to the TPP toll-free line by an IRS assistor and they have the letter with them, continue with the authentication process. Advise the caller of authentication requirements listed in the letter to determine if they are able to continue with the call.

(7) If the caller does not have the TPP letter with them, advise them to locate the letter and follow the instructions in the letter.

Exception: Taxpayers in a # [REDACTED] # [REDACTED] # [REDACTED] # [REDACTED] are not required to have the TPP letter, continue with the authentication process.

(8) If the taxpayer states they have received a TPP letter addressed to someone not residing at their address, thank the caller for the information and advise them to destroy the letter. No other action is required.

(9) If the caller states they have previously authenticated either by phone, correspondence, fax or in the Taxpayer Assistance Center (TAC), and are checking on the status of their refund/balance due or other, ask the taxpayer what date they authenticated and determine if the date they authenticated meets the processing time frame of 9 weeks (16 weeks for fax/mail) and follow the chart below:

Note: For taxpayers who state they authenticated online using IRS.gov/VerifyReturn, see IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, for timeframes and additional information.

| IF | THEN |
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| <p>1 The appropriate time frame has not passed from the date the taxpayer authenticated.</p> <p>Note: See IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, if taxpayer states they completed online authentication.</p> | <ul style="list-style-type: none"> Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return (16 weeks if submitted by or fax/mail) if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, 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 after 9 or 16 week timeframe. |
| <p>2 The appropriate time frame has passed from the date they authenticated.</p> | <ul style="list-style-type: none"> Perform authentication per 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 account issues. |

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| | <ul style="list-style-type: none"> Once basic authentication has been completed, review the account for any unresolved TPP issues. <p>Note: See IRM 25.25.6.1.7, Taxpayer Protection Program Overview, for indications of an unresolved TPP issue.</p> <ul style="list-style-type: none"> If there are unresolved TPP issues, confirm TPP high risk authentication (HRA) has been completed by reviewing Account Management Services (AMS) notes. If HRA has been completed, see IRM 25.25.6.5, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors, to determine additional resolution actions. <p>Reminder: The results of the authentication on the website are not viewable on IDRS or AMS, therefore full authentication including TPP HRA is required.</p> <ul style="list-style-type: none"> If there are unresolved TPP issues and there is no indication HRA has been completed, continue with the authentication process below. If after account research, it is determined that the TPP issue was previously addressed/resolved correctly, however, there is a subsequent non-TPP unresolved issue holding the refund or other issue, advise the taxpayer of the account status (i.e., account freeze or refund issued with TC 846). If additional action is needed to resolve the non-TPP issue, refer the caller to the appropriate area per the Telephone Transfer Guide. Include a transfer PIN when appropriate, see IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN. If transferring the caller, input AMS notes 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. |
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(10) For all TPP calls, begin authentication by following the authentication procedures in IRM 21.1.3.2.3, Required Taxpayer Authentication, then continue with the authentication procedures in this IRM, unless otherwise directed by the IRM. Do not accept a Transfer Pin.

(11) If the caller is calling on behalf of the taxpayer, see IRM 25.25.6.3.1, Taxpayer Protection Program (TPP) Procedures for Power of Attorney or Third-Party Callers, before continuing with the authentication process.

(12) If the call is disconnected/dropped during the authentication process, document the call in detail in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select "Other Entity" as the issue.

(13) The caller received a TPP letter and has the letter with them, follow the chart below to respond to the caller:

Note: If the caller received a TPP letter (for one year or multiple years), only one of the letters is needed to continue with the authentication process.

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

| IF | AND | THEN |
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| 1 The taxpayer received any TPP letter. | <p>The taxpayer is claiming identity theft.</p> <p>Note: # [REDACTED]</p> <p>[REDACTED] #</p> | <ul style="list-style-type: none"> Authenticate the caller, 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 account issues. Research the account and confirm that there are unresolved TPP issues. If there are unresolved TPP issues, see IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research. If after account research, it is determined that the TPP issue was previously addressed/resolved correctly, however, there is a subsequent non-TPP unresolved issue holding the refund or other issue, advise the taxpayer of the |

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| | | <p>account status (i.e., account freeze or refund issued with TC 846). If additional action is needed to resolve the non-TPP issue, refer the caller to the appropriate area per the Telephone Transfer Guide. Include a transfer PIN when appropriate, see IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN.</p> <ul style="list-style-type: none"> • If transferring the caller, input AMS notes 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. |
| <p>2</p> <p>The caller received a Letter 5747C.</p> <p>OR</p> <p>The caller received any TPP letter and the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a MISC field of "HIGH RISK AUTH".</p> | <p>The caller filed the return in question - this includes accounts where multiple years contain unresolved TPP issues.</p> | <p>The caller is required to visit a TAC, they cannot be authenticated over the phone, see exceptions. Follow the instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC), to schedule the appointment and for additional instructions.</p> <p>Exception: # [REDACTED] # (a credit elect is not a zero-balance return), continue with the authentication process per (16) below.)</p> <p>Exception: # [REDACTED]</p> |

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| <p>3</p> <p>The caller received a Letter 4883C, Letter 5071C, Letter 5747C, or pilot Letter 6330C or Letter 6331C.</p> <p>Note: If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.</p> | <p>The caller filed the return in question</p> <p>Note: If multiple years contain unresolved TPP issues and one of the years meets "TAC AUTH ONLY" criteria, then the caller should be referred to the TAC to complete authentication for all years in question. Follow the instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC), to schedule the appointment and for additional instructions.</p> | <ul style="list-style-type: none"> • Ask the caller if they have the return available and with them. The caller will also need a tax return for one of the years prior to the year in question (if they filed one) - (for example, the year in question is 2019 - the caller will need a return for any year prior to 2019). • If caller has the returns available and with them, proceed with the call and continue the authentication process. • If the caller states they do not have the returns available or with them, advise the caller that you can continue with the authentication questions, however even if they pass all the authentication questions, including HRA, if they are not able to verify the return they filed, they will be required to call back and go through basic authentication questions again. If the caller chooses to continue without the returns, continue with the authentication process. • If the caller chooses to call back when they have the returns available, thank the caller, no other account action is required. Input AMS notes 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. |
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| <p>4 The caller received a Letter 4883C, Letter 5071C, Letter 5447C, Letter 5747C, or pilot Letter 6330C or Letter 6331C.</p> <p>Note: If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.</p> | <p>CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS# 148xxxxxxx) and/or CC IMFOLT or TXMODA shows a TC 971 AC 123 with MISC field of "TPP RP"</p> | <ul style="list-style-type: none"> • # [REDACTED] • Then follow procedures in IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process |
| <p>5 The caller received a Letter 4883C</p> | <p>CC TRDBV shows an MeF Form 1040X and the tax module contains a TC 971 AC 129 with MISC Field NNNNNNNNNNNNNN 1040X. (NNNNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)</p> | <ul style="list-style-type: none"> • Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication. • Complete TPP HRA following IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures • Advise the caller a copy or access to the return in question will be needed to verify information off the form. • Refer the caller to the TAC if unable to authenticate, follow IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors • If the caller authenticates, follow IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account |

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| | | Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field NNNNNNNNNNNNNN 1040X to take appropriate action on the account for Form 1040X processing. |
| 6 # [REDACTED] # [REDACTED] Note: # [REDACTED] # [REDACTED] | n/a | <ul style="list-style-type: none"> • # [REDACTED] • # [REDACTED] • # [REDACTED] • # [REDACTED] • # [REDACTED] • # [REDACTED] # [REDACTED] |
| 7 | # [REDACTED] | • # [REDACTED] |

| | | |
|---|--------------|--|
| | | <ul style="list-style-type: none"> • # [REDACTED] • # [REDACTED] • # [REDACTED] |
| 8 | # [REDACTED] | <ul style="list-style-type: none"> • # [REDACTED] |

| | | |
|--|---|--|
| | | <ul style="list-style-type: none"> • [REDACTED] # [REDACTED] # |
| <p>9</p> <p># [REDACTED] #</p> <p>[REDACTED] #</p> <p># [REDACTED] # #</p> <p>[REDACTED] #</p> | <p># [REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> | <ul style="list-style-type: none"> • # [REDACTED] [REDACTED] • # [REDACTED] [REDACTED] • # [REDACTED] [REDACTED] • # [REDACTED] [REDACTED] • # [REDACTED] [REDACTED] |

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| | | <ul style="list-style-type: none"> • # [REDACTED] # • # [REDACTED] # |
| # 10 [REDACTED] | # [REDACTED] | <ul style="list-style-type: none"> • # [REDACTED] # • Verify the taxpayer's address and update, as necessary. • # [REDACTED] |

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| | | <ul style="list-style-type: none"> • # [REDACTED] # • # [REDACTED] # • # [REDACTED] # |
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(14) Once basic authentication has been completed, research the account (example: CC TXMODA, CC UPTIN) and the AMS notes to determine if there are any unresolved TPP issues (example: open UP 126 RC "0" or unreversed TC 971 AC 129), see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue not Resolved, for additional examples of unresolved TPP issues.

Reminder: The Integrated Automation Technologies (IAT) "UP HISTORIES" tool can be used to quickly locate the return that is unpostable (UP) 126 reason code (RC) "0".

Note: Before determining there are no unresolved TPP issues, ensure the letter is in the name of the taxpayer identification number (TIN) owner. If the letter contains the name of the TIN owner and the UP 126 cannot be seen under the caller's TIN, ask

the caller for the control number listed on the letter. Research the control number using CC TRDBV to determine what TIN the return is under. The TIN for the return can be located on the first page of the CC TRDBV Return Detail Screen.

(15) After basic authentication is completed where the caller is claiming they filed the return in question and research shows there are unresolved TPP issues on the account, follow the chart below:

| IF | AND | THEN |
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| 1 The caller filed a return and lost the letter or did not receive a letter and was referred to the TPP toll-free line by an IRS assistor. | Processing time frames have been met, see IRM 21.4.1.4, Refund Inquiry Response Procedures. | See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter. Exception: # [REDACTED] # Note: Remind the taxpayer of the online Identity and Tax Return Verification Service option if they have not tried to use it (except where Letter 4883C or 6330C is issued). |
| 2 The caller states they received a TPP letter and filed a return (the caller may or may not have the letter with them). | The caller has received the refund they were expecting. | <ul style="list-style-type: none"> If only one return is present on the tax module, see IRM 25.25.6.5.1.2.4, The Taxpayer's Return is Posted, the Refund was Issued, and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129, to resolve the account and close the TPP issues. If there are multiple returns on the tax module, see IRM 25.25.6.5.2, Authentication Passed and Multiple Returns are Present, to resolve the account and close the TPP issues. |
| 3 The caller called previously but did not | The caller has located the TPP letter. | Continue with the authentication process. |

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| have the TPP letter with them, and the letter could not be reissued, and they were referred to the TAC. | | |
| 4 The caller called previously and declined to answer some or all of the authentication questions. | The caller requested to go to the TAC to authenticate. | Review the AMS notes for the previous authentication process. If HRA was not started, continue with the authentication process. If AMS notes show HRA was started, advise the caller they must go to the TAC, 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 the appointment and for additional instructions. |
| 5 The caller states they previously authenticated either by phone or by visiting the TAC, and are calling to provide the information to verify their return. | AMS notes show the caller previously authenticated with a TPP assistor or in the TAC (issue type such as TPP-HIGH RISK PASSED) Note: The caller is not required to have a TPP letter if AMS notes show the caller previously passed authentication. | <ul style="list-style-type: none"> Authenticate the caller, 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 account issues. See IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question, to resolve the account. |
| 6 There are no AMS notes indicating the caller previously authenticated with a TPP assistor or in the TAC | The caller does not have the TPP letter. Note: If the caller has the TPP letter, continue with the authentication process. | See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter Exception: # [REDACTED] # |

(16) For all # [REDACTED] # calls, if the caller states they called previously but the call was disconnected/dropped and authentication and/or HRA was not

completed, see IRM 25.25.6.3.3, Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) Assistors.

(17) After the above procedures have been completed, if not already obtained, ask the caller for the control number listed on the TPP letter (located above the salutation line (Dear Taxpayer)). # [REDACTED]

[REDACTED] ## [REDACTED]
[REDACTED] #.

Follow the chart below to resolve the issues and respond to the caller:

Exception: # [REDACTED]
[REDACTED] #

Exception: # [REDACTED]
[REDACTED] #

Note: If the caller has received multiple TPP letters for the same year or multiple years, then only the control number from one letter is required. # [REDACTED]

| IF | THEN |
|--|---|
| 1 The control number provided by the caller matches the DLN of the return in question. | Continue with the authentication process. |
| 2 The control number provided by the caller does not match the DLN of the return in question. | <ul style="list-style-type: none"> • # [REDACTED] # • If the number provided by the caller does not match the DLN of the return in question, advise the caller you cannot continue with the call and provide the two options. <ul style="list-style-type: none"> - The online Identity and Tax Verification Service option at IRS.gov/VerifyReturn, if they have not tried to use it (except where Letter 4883C or Letter 6330C is issued). - Or if unable to authenticate online or unsuccessful, the caller must visit a Taxpayer Assistance Center (TAC) to be authenticated. Advise the caller a TAC appointment will be required, 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 the appointment and for additional instructions. |

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| | <p>Exception: # [REDACTED] #</p> <ul style="list-style-type: none"> Document the call in AMS, 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. |
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(18) Once the control number has been verified off the TPP letter, follow the chart below to resolve the account and respond to the caller:

| IF | AND | THEN |
|---|--|---|
| <p>1</p> <p>The caller states they filed a return.</p> | <p>The return is a # [REDACTED] # (Ex. if there is a refund due, but a credit elect is requested, this is not a zero-balance return), including accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH".</p> | <ul style="list-style-type: none"> Follow additional authentication procedures, see IRM 21.1.3.2.4, Additional Taxpayer Authentication. If the caller passes authentication, continue to IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question. If the caller does not pass authentication, advise the caller they will need to go to the TAC to be authenticated and an appointment is required, 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 the appointment and for additional instructions. Exception: # [REDACTED] # |

[illegible]

(5) When referring callers to the TAC or providing mail in option to complete authentication, advise the caller the requested documentation listed in the TPP letter must be legible.

- The TPP letter - If the caller is scheduled for a TAC appointment, advise them to bring the letter to the appointment if they have it, but TAC employee will not require them to have the copy.
- An unsigned copy of the return they filed (current year/prior year)

- An unsigned copy of the return for a year prior to the one in question (if they filed one and have an available copy for additional high risk authentication questions)
- Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.
- The acceptable forms of identification needed to authenticate their identity is listed under IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC. For TPP authentication, taxpayers visiting the TAC must provide a **physical** identification document/s.

Note: For decedent accounts, the authorized representative should be advised to bring a valid identification document to complete TPP authentication, and if available, provide a copy of the decedent's identification document. See IRM 25.25.6.3.1, Taxpayer Protection Program (TPP) Procedures for Power of Attorney or Third-Party Callers, to review Form 56 requirements.

- Document the call and the reasons the caller stated they were unable to visit the TAC in AMS, 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 caller to allow 16 weeks from the date they submitted their response to receive their refund or additional correspondence
- No other account action is necessary
- For mailing, provide the caller with the following address: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, Texas 73301.

IRM 25.25.6.5.4 - Corrected tax 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:

| IF | THEN |
|--|--|
| 1 The return is deemed identity theft due to no response from the taxpayer and the suspense period is expired - returns for tax year 2023 and 2022 | <ul style="list-style-type: none"> • At the time of the identity theft determination, the unpostable is assigned to IDRS number "1483845470" or "148xxxxxxx". • The unpostable remains open and assigned to IDRS number "1483845470" or "148xxxxxxx" until the transaction code TC 971 action code |

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| | <p>AC 111 can be seen pending on MFT 30 on command code CC IMFOL.</p> <ul style="list-style-type: none"> • When the TC 971 AC 111 posts to the account, the unpostable will be closed with a URC "6" and a CCC "3". • 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. • 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. <p>Assistors should not input the reversal marker.</p> |
| <p>2</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 2021 and prior</p> <p>OR</p> <p>Returns are for tax years 2022 or prior and it is between Cycles 47 - 52, see IRM 3.30.123-2, 2023 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p> | <ul style="list-style-type: none"> • At the time of the identity theft determination, the unpostable is assigned to IDRS number 1483845470 or 148xxxxxxx. • The unpostable is closed with a URC "D". • 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. • 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. <p>Assistors should not input the reversal marker.</p> |
| <p>3</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"> • The unpostable is closed in a batch process with a URC "0" and show IDRS number "148xxxxxxx". • 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. • 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. If the TC 971 AC 124 has not been reversed, do |

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| | not input a reversal, a systemic reversal will be input. |
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(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:

- TC 971 AC 111 on MFT 30 on CC IMFOLT or CC TXMODA
- TC 971 AC 506 on CC ENMOD with a MISC field "WI PRP DDB"
- 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:

- The unpostable resolution code (URC) field on CC UPTIN is blank
- The unpostable status is "A" or "C"
- The unpostable is/was assigned to IDRS number 1483845470 or 148xxxxxxx
- The notes in the remarks field of CC UPTIN/UPDIS may show:
"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 6:

- Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication.
- 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 or 148xxxxxxx, see chart below :**

| IF | THEN |
|---|-----------------------|
| 1 The return is deemed non-identity theft and the account contains any of the following: | See paragraph 7 below |

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| <ul style="list-style-type: none"> • The CC UPTIN/UPDIS shows UP 1260 is open/closed and is/was assigned to IDRS# 1483845470 or 148xxxxxxx • CC UPDIS remarks d may or may not show IAT UNP 126 Batch • A TC 971 AC 123 may be posted to MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP". • A TC 972 AC 124 may or may not be present. | |
| <p>2</p> <p>The return is deemed identity theft and the account contains any of the following:</p> <ul style="list-style-type: none"> • The unpostable is assigned to IDRS number 1483845470 or 148xxxxxxx. • A TC 971 AC 111 may or may not be posted to MFT 30 on CC IMFOLT or CC TXMODA. • The unpostable has been closed, the CC UPTIN/UPDIS remarks field may contain "Batch IDT No Response" or "Batch IDT Archive No Response". • A TC 972 AC 124 may or may not be present. | See paragraph 8 below |

(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:

| IF | THEN |
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| <p>1</p> <p>The taxpayer states they filed the return.</p> | <ul style="list-style-type: none"> • If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition. • Document the authentication results, and other comments in AMS, 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 from the "Status Date" on CC UPRES, to complete the processing of the return. Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, 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 after the 9 week timeframe. |

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| <p>2 The taxpayer states they filed the return</p> | <ul style="list-style-type: none"> • If the UP 126 RC "0" is closed with URC "0" by IDRS# 1483845470 or 148xxxxxxx and A TC 971 AC 123 is pending or posted to MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP". • Document the authentication results, and other comments in AMS, 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 from the "Status Date" on CC UPRES, to complete the processing of the return. Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, 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 after the 9 week timeframe. • If the return has posted and there are other account issues, such as, a -R freeze is present, follow applicable IRM procedures, based on the account status. |
| <p>3 The taxpayer states they did not file the return.</p> | <p>If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition.</p> <ul style="list-style-type: none"> • 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, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen. • If the unpostable was closed more than 7 days ago or the return is posted, DO NOT input a TC 971 AC 111. • Verify the taxpayer's address and update, as necessary. • If the taxpayer states they received a refund from the identity theft return, see IRM 21.4.5.12, How to Repay an Erroneous Refund or Return an Erroneous Refund Check or Direct Deposit, to advise the taxpayer to return the refund and initiate Erroneous Refund Procedures. <p>If the taxpayer will be filing a return or was unable to file a return electronically:</p> <ul style="list-style-type: none"> • 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 |

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| | <p>Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return.</p> <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, 3651 S IH 35 Stop 6579 AUSC, Austin, Texas 73301.</p> <p>Document the authentication results, and other comments in AMS, 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.</p> |
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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>1</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 2023 and returns for tax year 2022 prior to Cycle 202447).</p> | <ul style="list-style-type: none"> • If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition. • Open an IDRS control base on MFT 30 containing the following information: C#,HOLD432RV,M,32RV 1487355555,* • 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 that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829- |

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| | | 1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe. |
| 2 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, The Taxpayer's Return is Posted on MFT 32. |
| 3 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 2021 and prior and returns for tax year 2023 AND 2022 on or after Cycle 202447) | <ul style="list-style-type: none"> • If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition. • See IRM 25.25.6.5.5.4, The Taxpayer's Return has been Archived/Deleted, to resolve the account and advise the taxpayer. |
| 4 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"> • If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition. • 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, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0". • Input a TC 971 AC 506 with the appropriate MISC field based on the account conditions, see paragraph 4 of IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0". • 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 |

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| | | <p>Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return.</p> <ul style="list-style-type: none"> • 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. • 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. • Document the authentication results, and other comments in AMS, 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. |
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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 25.25.6.6 - Clarified letter information and transfer pin instructions.

(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 show confirmed identity theft or a fraudulent return; they show that additional authentication of the caller is needed prior to the posting of the return or releasing of the refund. If required research systems are unavailable, see IRM 21.3.5.4.2.3, Required Systems Unavailable, and provide the taxpayer self-help options for online authentication at IRS.gov/VerifyReturn. Taxpayers should also be advised that they can call back for assistance. Employees can leave a history item on IDRS about authentication status, if available.

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 and Tax Return Verification Service website, or visit their local Taxpayer Assistance Center (TAC), to authenticate their identity:

Note: For taxpayers with an established IRS online account who are selected by TPP with the IRS.gov/VerifyReturn option, a message will generate in the Notification section asking them to verify their tax return. The message will state "Verify Your Tax Return Information Now" and the link will take them directly to verify their return information.

TPP Authentication Letters

| TPP Letter | Description/Details |
|--|--|
| <p>The TPP letter is required to authenticate on the phone and online, unless an exception is met.</p> <p>Note: The TPP letter is not required when authenticating in-person at a TAC office with required identification documents.</p> <p>See how to locate which TPP letter was issued to the caller:</p> <ul style="list-style-type: none"> TPP letters can now be found on CC ENMOD under the History section. TPP letter markers will no longer generate on CC TXMOD <p>TPP Letters:</p> <p>4883C</p> <p>5071C - A new notice format will be issued beginning January 2024.</p> <p>5447C</p> <p>5747C</p> <p>6330C</p> <p>6331C</p> <p>6167C</p> <ul style="list-style-type: none"> Letter 5216 - Does not generate on IDRS - AMS | <p>CC ENMOD will show IDRS #, TPP letter number and tax period</p> <p>Example of what will post on CC ENMOD.</p> <p>14850XXXXX XXXXCLTR</p> <p>14850XXXXX 202X12</p> <p>Note: The new 5071C notice marker can be found on CC ENMOD. The TPP notice marker will show up as <<TC 971 AC 123 MISC> 5071C SENT 202312>>. However, if the entity is not established on the account, you can find the letter marker on CC IMFOLE.</p> |

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| notes should show if letter was issued | |
| <p>TPP accounts previously marked with TPP letter marker TC 971 AC 123 MISC XXXXC SENT will still appear on CC TXMOD.</p> <p>**There may be some accounts that show the TPP letter marker on CC ENMOD and CC TXMOD</p> | <p>CC TXMOD shows transaction TC 971 AC 123 with the TPP letter number in the miscellaneous field</p> <p>Ex. TC 971 AC 123 MISC>XXXXC SENT</p> <p>Reminder: Due to programming issues, CC TXMOD may show multiple TPP letter markers, and in some instances, multiple letters may have been issued in error. If the caller asks about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.</p> |
| 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 or 5447SP - Spanish version | Issued on accounts for returns filed with an address outside the United States |
| Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version | Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The letter provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits or calling the TPP line if they did not file the return in question. |
| <p>Letter 5071C, Potential Identity Theft During Original Processing with Online Option</p> <p>Note: **A new notice format is going to be issued beginning January 2024. The new notice format will only be used when the initial TPP notice is sent. If the notice has to be reissued, the correspondex version of the letter must be used. The new notice format cannot be reissued by</p> | <p>Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity and Tax Return Verification Service landing page located via the IRS.gov/VerifyReturn website. The letter provides the option of using the website or calling the TPP number to authenticate their identity. **If the caller chose not to use the Identity and Tax Return Verification Service website due to issues with the website, was confused with the process, or had other concerns with responding to the</p> |

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| employees, the Letter 5071C correspondex letter will be the reissue letter. | questions, apologize for the inconvenience and continue with the authentication process. |
| Letter 6330C, Potential Identity Theft during Original Processing | <p>Issued on accounts as part of the new TPP pilot.</p> <ul style="list-style-type: none"> • If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM. • The pilot letter 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, the corresponding letter will be issued. <p>Letter 6330C = 4883C</p> |
| Letter 6331C, Potential Identity Theft during Original Processing with Online Option | <p>Issued on accounts as part of the new TPP pilot.</p> <ul style="list-style-type: none"> • If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM. • The pilot letter 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, the corresponding letter will be issued. <p>Letter 6331C = 5071C</p> |
| Letter 6167C, Identity Authentication Incomplete (IMF) | Issued in response to a TPP fax/correspondence case that contained incomplete or invalid TPP authentication documentation |
| Letter 5216, Taxpayer Cannot Authenticate | <p>Issued when a taxpayer has tried authentication on the phone and was referred to a TAC or a paper response was received and the taxpayer failed authentication even after a subsequent request is made for correct or missing TPP documentation.</p> <p>**The Letter 5216, Taxpayer Cannot Authenticate, can only be issued one time.</p> |

(3) The taxpayer can obtain additional information about 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 subsection, 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. Do not issue the caller a Transfer Pin if transferring the call to the TPP line.

(5) If the account reflects the TC 971 AC 124 marker, but the return is still in ERS processing, follow ERS procedures in IRM 21.4.1, Refund Research. Conduct IDRS research on CC TRDBV, ERINV and TXMODA or others, to determine the status of the return. If there is no open UNP 1260 and no TPP letter was issued, **DO NOT** refer to the TPP line, TAC or RIVO. Advise the caller to call back per ERS instructions or wait for an additional notice.

(6) 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 21 days of the date of the call, **AND** CC ENMOD does not show a TPP letter with applicable tax period was issued or a TC 971 AC 123 containing the letter number in the MISC field is **NOT** (see Exception in IRM 25.25.6.6.2, Procedures for when the Caller Has Not Received or Lost the Taxpayer Protection Program (TPP) Letter) present, then advise the caller to allow 21 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.

(7) Follow the instructions below based on the caller's inquiry:

| IF | THEN |
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| 1 The taxpayer received a TPP letter but the taxpayer has not filed a return. | See IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research. |

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| <p>the processing time frame has been met per paragraph 5 above.</p> | |
| <p>6</p> <p>The taxpayer states they filed a return and CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS # 148xxxxxxx)</p> <p>and/or</p> <p>CC IMFOLT or TXMODA shows a TC 971 AC 123 with a MISC field "TPP RP".</p> <p>OR</p> <p>The taxpayer states they did not file the return in question, follow IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research.</p> | <ul style="list-style-type: none"> • # [REDACTED] • 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 that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, 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 after the 9 week timeframe. |
| <p>7</p> <p>The taxpayer states they have previously authenticated and have not received their refund or notice.</p> <p>Note: Review IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, for timeframes and additional information if taxpayer states they completed online authentication.</p> | <ul style="list-style-type: none"> • Determine if the taxpayer has allowed the appropriate processing time frame of 9 weeks from the date they authenticated. • 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. Advise they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app for refund status. • If the taxpayer has allowed the appropriate time frame, proceed with the instructions below. • Research the account. If the TPP issue has been resolved, see IRM 25.25.6.6.4, Taxpayer Protection Program (TPP) Issue Resolved - Refund Not Received. |

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| | <ul style="list-style-type: none"> If the TPP issue has not been resolved, see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue Not Resolved. |
| 8 The caller is a third-party (not a Power of Attorney (POA)) and the taxpayer is not available | 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. |
| 9 The Letter 5216, <i>Taxpayer Cannot Authenticate</i> , was issued | <ul style="list-style-type: none"> Advise the caller to follow the guidance in the letter. If the account was accessed in AMS, document the call in AMS, 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. If the account was not accessed in AMS, no other account actions are required. |
| 10 # [REDACTED] | <ul style="list-style-type: none"> # [REDACTED] # [REDACTED] # [REDACTED] |

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| |  # |
| 11 The account contains a TC 971 AC 129 with MISC Field: FILTER X or FILTER V followed by a TC 971 AC 123 MISC>5071C SENT letter marker | These markers do not meet TPP criteria. The account may or may not show the markers were reversed with a TC 972 AC 129 and TC 972 AC 123. <ul style="list-style-type: none"> • Do not transfer to TPP • Apologize to the taxpayer and advise there is no identity theft issue • Ask them to disregard the letter • Follow IRM procedures based on the account status. |

IRM 25.25.6.6.3.1 - Updated procedures.

(1) Prior to taking any actions in this IRM subsection, 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. Go through the list of questions below to determine what action is needed to resolve the account.

- Does the TVT tool show the Unpostable 126 RC 0? If yes, follow instructions in #4 below (for the return in question) to resolve unpostable and take additional actions
OR
- Is the Unpostable 126 RC "0" assigned to IDRS number **1483845470** or **"148xxxxxxx"**? If yes, follow #3 box 1 below
OR
- Did the IAT TVT tool not show an open Unpostable 126 RC 0 transaction, but CC UPTIN shows open Unpostable in Status "A"? If yes, follow #3 box 2 below
OR
- Does CC TXMOD show an unresolved Unpostable 126 RC "0", but CC UPTIN does not show the open Unpostable 126 RC "0"? If yes, follow #3 box 3 below

(3) The scenarios in the table below cannot be resolved utilizing the TVT tool :

| IF | THEN |
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| <p>1 The taxpayer authenticated and the account shows the UP 126 RC "0" is assigned to IDRS number "1483845470 or "148xxxxxxx" which shows the unpostable condition is being resolved or was resolved by a RICS team using the IAT Batch Tool process. CC IMFOLT or TXMODA shows a TC 971 AC 123 with a MISC field TPP RP</p> | <p>See IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved with the Integrated Automation Technologies (IAT) Batch Tool Process.</p> |
| <p>2 The TVT tool response shows there is no unpostable condition and the Unpostable 126 RC 0 does not populate on the tool, however, CC UPTIN shows the Unpostable 126 RC 0 as Status A, meaning it remains open (unresolved).</p> | <p>If the Unpostable 126 RC 0 is on CC UPTIN and shows status "A", but does not populate on the TVT tool, the Unpostable 126 CANNOT be closed using the TVT tool and must be resolved using manual input actions on IDRS.</p> <ul style="list-style-type: none"> • The UP 126 RC "0" must be resolved following procedures in #4 below, but all transactions must be completed manually on IDRS. • See the Unpostable 126 input job aid to input resolution actions • DO NOT refer or open a control to RIVO to resolve the Unpostable 126, employees must input their own manual actions to resolve the account. |
| <p>3 The TVT tool and CC UPTIN show 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 generate on CC UPTIN.</p> <p>Follow all the instructions in #4 table below EXCEPT the instruction to close the UP 126 RC "0".</p> <ul style="list-style-type: none"> • The UP 126 RC 0 must be resolved following procedures in #4 below, but all transactions must be completed manually on IDRS. |

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| | <ul style="list-style-type: none"> • See the Unpostable 126 job aid to input resolution actions • DO NOT refer or open a control to RIVO to resolve the Unpostable 126, employees must input their own manual actions to resolve the account. |
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(4) Follow the instructions in the table below to resolve the account. Utilize the TVT tool when available, unless otherwise directed by the IRM:

Note: Beginning in CYCLE 202447, NO tax returns can be moved TO OR FROM the MFT 32 module. If action is taken to move the return to the MFT 32 module on or after CYCLE 202447, an unpostable will generate and be reassigned to the initiating employee for corrective action.

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| 1 A 2023 or 2022 tax year return needs to be moved TO the MFT 32 module as an identity theft return | It is between Cycles 1 - 46 , see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) AND The account contains an unreversed transaction code TC 971 action code AC 527 on CC ENMOD | <ul style="list-style-type: none"> • Take all steps below, as applicable, then follow instructions in IRM 25.25.6.7, MFT 32 Procedures - How to Move Identity Theft Returns to MFT 32 During Cycles 1 - 46 and Cycles 47 - 52, to close the UP 126 and move the identity theft return. • Verify the taxpayer's address and update, as necessary. • 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. • 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. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Use the return address code "TP" and signature code "KA". Note: Employees on Cincinnati Service Center (CSC) IDRS will input the letter with return address |

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| | | <p>code "CP" and the signature code "KA".</p> <ul style="list-style-type: none"> • Use suggested paragraphs C7acwy as applicable. For International taxpayers, use paragraphs "C7acwy". Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • 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. • Input a TC 971 AC 506 with MISC field "WI AM OTHER". <p>Exception: 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"> • 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. • 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. • 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). |
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| | | <ul style="list-style-type: none"> • 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, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. <p>Exception: 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"> • 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. • 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 Where to File - Forms and Payments. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return. • 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. • If the taxpayer is not required to file or has already mailed their |
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| | | <p>return into the IRS, do not advise them to mail a return into the IRS.</p> <ul style="list-style-type: none"> Document the authentication results, and other comments in AMS, 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. |
| <p>2 ANY tax year return (CURRENT OR PRIOR YEAR) deemed an identity theft return</p> | <p>It is between Cycle 47 - 52, see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p> <p>AND</p> <p>The account contains an unreversed transaction code TC 971 action code AC 527 on CC ENMOD</p> | <ul style="list-style-type: none"> Close the unpostable using CC UPRES with a unpostable resolution code (URC) "D". Verify the taxpayer's address and update, as necessary. 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. 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. Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP" and signature code "KA". <p>Note: 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"> Use suggested paragraphs C7acwy& as applicable. For International taxpayers, use paragraphs "C7acwy:". Do not include any paragraph referring the taxpayer to the online IPPIN service. |

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| | | <ul style="list-style-type: none"> • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • 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. • Input a TC 971 AC 506 with MISC field "WI AM OTHER". <p>Exception: 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"> • 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. • 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. • 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). • 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, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or |
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| | | <p>Action Code AC 129 Input Screen.</p> <p>Exception: 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"> • 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. • 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 not attach the TPP letter to their return because it will delay the processing of the return. • 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. • 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. • Document the authentication results, and other comments in AMS, 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 |
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| | | Protection Program (TPP) Inquiries. |
| 3 A 2021 or prior year return needs to be treated as an identity theft return | It is between Cycle 1-46 , see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) AND The account contains an unreversed transaction code TC 971 action code AC 527 on CC ENMOD | Follow procedures in Box 2 above Then section for resolution |
| 4 A 2023 or 2022 tax year return needs to be moved TO the MFT 32 module as an identity theft return | It is between Cycle 1 - 46 , see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check the current cycle (find today's date to identify the current cycle) AND The account does not contain an unreversed TC 971 AC 527 on CC ENMOD | <ul style="list-style-type: none"> • Take all steps below, as applicable, then follow instructions in IRM 25.25.6.7, MFT 32 Procedures - How to Move Identity Theft Returns to MFT 32 During Cycles 1 - 46 and Cycles 47 - 52, to close the UP 126 and move the identity theft return. • Verify the taxpayer's address and update, as necessary. • 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. • 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. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP" <p>Note: Employees on CSC IDRS will input the letter with return address code "CP"</p> |

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| | | <p>and the signature code "KA".</p> <ul style="list-style-type: none"> • Use suggested paragraphs C7acwy& as applicable. For International taxpayers, use paragraphs "C7acwy:". Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • 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. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. <p>Exception: 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"> • 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. • 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. • 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 |
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| | | <p>Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).</p> <ul style="list-style-type: none"> • 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, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. <p>Exception: 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"> • 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. • 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 not attach the TPP letter to their return because it will delay the processing of the return. • 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. |
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| | | <ul style="list-style-type: none"> • 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. • Document the authentication results, and other comments in AMS, 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. |
| 5 ANY tax year return (CURRENT OR PRIOR YEAR) deemed an identity theft return | It is between Cycle 47 - 52 , see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check the current cycle (find today's date to identify the current cycle) AND The account does not contain an unreversed TC 971 AC 527 on CC ENMOD | <ul style="list-style-type: none"> • Close the unpostable using CC UPRES with a URC "D". See Unpostable 126 job aid for input instructions. • Verify the taxpayer's address and update, as necessary. • 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. • 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. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP" <p>Note: Employees on CSC IDRS will input the letter with return address code "CP".</p> <p>and the signature code "KA".</p> <ul style="list-style-type: none"> • Use suggested paragraphs C7acwy& as applicable. For International taxpayers, use paragraphs "C7acwy:". Do not include any |

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| | | <p>paragraph referring the taxpayer to the online IPPIN service.</p> <ul style="list-style-type: none"> • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • 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. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. <p>Exception: 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"> • 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. • 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. • 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, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC |
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| | | <p>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, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</p> <p>Exception: 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"> • 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. • 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 not attach the TPP letter to their return because it will delay the processing of the return. • 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. • 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. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, |
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| | | 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. |
| 6 A 2021 or prior year return needs to be treated as an identity theft return | It is between Cycle 1-46 , see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) AND The account does not contain an unreversed transaction code TC 971 action code AC 527 on CC ENMOD | Follow procedures in Box 5 above Then for resolution . |

IRM 25.25.6.7 - Updated red ink editing instructions.

(1) The MFT 32 module will contain tax returns that are known instances of identity theft. During **Cycles 1 - 46** of the current year, only unprocessed current tax year and the preceding tax year returns (for example, 2023 and 2022) can be moved/posted to the MFT 32 module or moved from the MFT 32 module to the MFT 30 module. However, during **Cycles 47 - 52, NO CURRENT** or **PRIOR** year tax returns can be moved TO or FROM the MFT 32 module due to programming, and if attempted, the transaction will go Unpostable. If tax returns have posted to the MFT 30 module (the TC 150 is present) they CANNOT be moved to the MFT 32 module. For accounts where the identity theft return has posted, see IRM 25.25.6.6.3.2, 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.

(2) Accounts will show unprocessed returns were moved/posted to the MFT 32 module by one of the following actions:

- Posting a transaction code TC 971 action code AC 111 on the MFT 30 module with MISC field of the return DLN being moved and closing the UNP 126 RC **0** with URC 6 CCC 3
OR

- Editing Special Processing Code (SPC) "T" on the return, When SPC **T** is edited on the return, a TC 971 AC 111 will not appear on the MFT 30 module (Only Submission Processing employees use the SPC **T**)

(3) 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 the MFT 32 module.

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.

(4) If an unprocessed current tax year return 2023 or preceding tax year 2022 return is identified as an identity theft return, **STOP** and check the IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) if it is **Cycles 1 - 46**, take the following actions in the chart below:

Caution: Beginning in Cycles **202447 - 202452**, NO CURRENT OR PRIOR YEAR tax returns can be moved **to** or **from** the MFT 32 module. If action is taken to move the return to or from the MFT 32 module ON or AFTER cycle **202447**, an unpostable will generate and will be reassigned to the initiating employee for corrective action. See IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check the current cycle (find today's date to identify the current cycle) and if it is **Cycles 47 - 52**, follow the instructions in Box **4** below.

Note: Resolve the unpostable condition using the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT). If the tool is unavailable use the UNP 126 Job Aid link below to input the resolution actions manually. DO NOT refer or control to RIVO. If the unpostable is assigned to an unpostable team, use CC UPASG with definer "R" to reassign the UNP 126 to yourself. See IRM 3.12.32.18.1, Command Code UPASG-Screen Formats, for instructions.

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| <p>1</p> <p>Single</p> <p>OR</p> <p>Multiple returns for tax year 2023 or 2022</p> <p>AND</p> <p>They are unpostable UNP 126 reason code RC "0".</p> | <p>The return(s) is/are deemed identity theft</p> <p>AND</p> <p>It is between Cycles 1 - 46, see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle</p> <p>(find today's date to identify the current cycle)</p> | <ul style="list-style-type: none"> • On MFT 30, input a TC 971 AC 111 with MISC field of the return DLN being moved to the MFT 32 module, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action code AC 111 Input Screen. No post delay is needed. • If the TVT tool is not available, access the UNP 126 job aid for assistance with closing the unpostable manually, if needed • Using CC UPRES, close the unpostable(s) with a unpostable resolution code (URC) "6" include a computer condition code (CCC) "3" and use a post delay by using the REL CYC field 48. • (The TVT tool is in the process of being updated and cannot be used to input the UNP 126 resolution action if one or more post delay cycles are needed per IRM, employees must complete the input manually to add the correct amount of post delay cycles. Access the UNP 126 job aid for manual instructions.) Using CC UPRES, close the unpostable with a URC 6 include a CCC 3. • When closing the Unp 1260, the release cycle in field 48 must be TWO cycles from the current cycle (i.e., if today's cycle is 202425 the release cycle must be 202427, it cannot be left blank or it will cause the identity theft return to post on MFT 30) see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) • Review your action prior to transmitting and ensure the REL CYC field 48 is included on CC UPRES, otherwise it can also cause an Unpostable transaction. |
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| | | <p>Note: 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"> 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, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. <p>Exception: 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"> 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. |
| <p>2 Multiple returns for tax year 2023 or 2022</p> <p>AND</p> <p>They are UP 126 RC "0"</p> | <p>One return is deemed identity theft</p> <p>AND</p> <p>One return is deemed NON-Identity theft (valid and identity theft returns are unpostable)</p> <p>AND</p> <p>It is between Cycles 1 - 46, see IRM 3.30.123-2, 2024 ECC-MTB Posting</p> | <ul style="list-style-type: none"> For the identity theft return, On MFT 30, input a TC 971 AC 111 with MISC field of the return DLN being moved to the MFT 32 module, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen. Verify the DLN # entry to avoid processing delays. If the TVT tool is not available, access the UNP 126 job aid for assistance with closing the unpostable manually, if needed |

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| | <p>Cycles, calendar to check current cycle</p> <p>(find today's date to identify the current cycle)</p> | <ul style="list-style-type: none"> For the identity theft return, using CC UPRES, close the unpostable with a URC "6" include a CCC "3" and use a post delay by using the REL CYC field 48. (The TVT tool is in the process of being updated and cannot be used to input the UNP 126 resolution action if one or more post delay cycles are needed per IRM, employees must complete the input manually to add the correct amount of post delay cycles. Access the UNP 126 job aid for manual instructions.) When closing the Unp 1260, the release cycle in field 48 must be TWO cycles from current cycle (i.e., if today's cycle is 202425 the release cycle must be 202427, it cannot be left blank or it will cause the identity theft return to post on MFT 30) see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) Review your action prior to transmitting and ensure the REL CYC field 48 is included on CC UPRES, otherwise it can also cause an Unpostable transaction. <p>Note: 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"> For the non-identity theft valid return that is UP 126 RC "0" follow See IRM 25.25.6.5.2.1.1, Multiple Returns and the Taxpayer's Return is Unpostable 126 Reason Code 0, to resolve the unpostable. (The TVT tool is in the process of being updated and cannot be used to input the UNP 126 resolution action |
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| | | <p>if one or more post delay cycles are needed per IRM, employees must complete the input manually to add the correct amount of post delay cycles. Access the UNP 126 job aid for manual instructions.) Include a release cycle in the REL CYC field 48 on CC UPRES. The release cycle must be TWO cycles from the current cycle (i.e., if today's cycle is 202425 my release cycle must be 202427, it cannot be left blank or it will cause the identity theft return to post on MFT 30)</p> |
| <p>3 The identity theft return is UP 126 RC "0" and is for tax year 2023 or 2022.</p> | <p>There is a valid TC 150 posted on the account AND It is between Cycles 1 - 46, see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p> | <ul style="list-style-type: none"> • For the unpostable identity theft return, input TC 971 AC 111 on the MFT 30 module, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen. • (The TVT tool is in the process of being updated and cannot be used to input the UNP 126 resolution action if one or more post delay cycles are needed per IRM, employees must complete the input manually to add the correct amount of post delay cycles. Access the UNP 126 job aid for manual instructions.) Using CC UPRES, close the unpostable with a URC "6" include a CCC "3". • The release cycle must be TWO cycles ahead of the current cycle (i.e., if today's cycle is 202425 my release cycle must be 202427, it cannot be left blank or it will cause the identity theft return to post on MFT 30) see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) • If the TVT tool is not available, access the UNP 126 job aid for |

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| | | <p>assistance with closing the unpostable manually, if needed</p> <p>Note: 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>4 ANY tax year return (CURRENT OR PRIOR YEAR) deemed an identity theft return</p> | <p>It is between Cycle 47 - 52, see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p> | <ul style="list-style-type: none"> • Close the unpostable using CC UPRES with a unpostable resolution code (URC) "D". • Verify the taxpayer's address and update, as necessary. • 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. • 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. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • 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. • 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). • 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 |

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| | | <p>their state per Where to File - Forms and Payments. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return.</p> <ul style="list-style-type: none"> • 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. • 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. • Document the authentication results, and other comments in AMS, 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. |
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IRM 25.25.6.7.1 - Updated Cycle 47-52 and red ink editing instructions.

(1) Returns that have been moved to the MFT 32 module as identity theft returns, that are later determined to be a valid tax return, may be moved back to the MFT 30 module during **Cycles 1 - 46**. See IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle). During **Cycles 47 - 52**, NO CURRENT or PRIOR year tax returns can be moved TO or FROM the MFT 32 module due to programming updates. The MFT 32 reversal transactions for current 2023 and preceding tax year 2022 returns can be input **systemically**, via the IAT TVT tool or manually, as long as the following conditions are met:

- The taxpayer has been authenticated and has confirmed that the return on the MFT 32 module is their return
- The return is for the tax year (2023 or 2022) and it is being moved during **Cycles 1 - 46**. see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) During **Cycles 47 - 52**, NO CURRENT or PRIOR year tax returns can be moved TO or FROM the MFT 32 module. If action is taken to move the return to MFT 32 on or after cycle 202447, this will cause an unpostable to generate and be reassigned to the initiating employee for corrective action.). See #2
- 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) During **Cycles 47 - 52**, to move a valid tax return back from the MFT 32 module and complete the reversal process for current tax returns (**2023**), employees must follow #5 below box 2

(3) During **Cycles 47 - 52**, For the preceding year (**2022**) the reversal process must be completed via a manual process. See #5 box #3 for instructions on completing the reversal process.

(4) For **ALL** other years (**2021 and prior**) at anytime during the year, if the prior year return has to be moved back FROM THE MFT 32 module. the reversal process must

be completed via a manual process and the tax return must be sent to SP to be reprocessed, when the following conditions are met:

- The return is for tax year 2021 or prior
- 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 valid return did not post to MFT 30 module
- 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

See specific instructions in #5 below box 4

Caution: For prior year returns, when reviewing the return if the case is within the imminent statute period follow referral procedures as stated.

(5) If the taxpayer is authenticated and their return was moved to MFT 32, follow instructions below to move the return back to the MFT 30 module:

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| 1 It is a current year 2023 OR Preceding year 2022 tax return AND The valid tax return is posted as a TC 976 on the MFT 32 module: **For Taxpayer Protection Program (TPP) Assistors and Identity Theft Victims Assistance (IDTVA) employees working Correspondence Imaging System (CIS) inventory Note: IDTVA employees should follow these procedures when working Correspondence Imaging System (CIS) inventory that requires an | The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return AND It is between Cycles 1 - 46 , see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) | <ul style="list-style-type: none"> • Input transaction code TC 971 action code AC 111 on the MFT 32 module, 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, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen. Exception: Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 was previously input on MFT 32, but the return did not post to MFT 30, the return must be reprocessed to MFT 30. Follow Then section instructions in box 2 below for sending the ELF/MEF or paper return to be |

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| <p>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>reprocessed. Do not input the TC 971 AC 111.</p> <ul style="list-style-type: none"> • 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, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • 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, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • 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, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • 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 |
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| | | <p>Taxpayer Protection Program (TPP) Inquiries.</p> <ul style="list-style-type: none"> Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, 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 after the 9 week timeframe. |
| <p>2</p> <p>It is a current year tax return 2023</p> <p>AND</p> <p>The valid tax return is posted as a TC 976 on the MFT 32 module</p> | <p>The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return</p> <p>AND</p> <p>It is between Cycles 47-52, see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle</p> <p>(find today's date to identify the current cycle)</p> | <p>The 2023 tax return can NO longer be moved back to the MFT 30 module due to updated programming during Cycles 47 - 52. RIVO will process the case as an MFT 32 reversal action after dead cycles. Follow the instructions below.</p> <ul style="list-style-type: none"> Open a control base on the MFT 32 module of the tax year in question using the following control: C#,NON-IDT,A,32RV1487355555,* If a TC 971 AC 111 was previously input on MFT 32, but the return did not post to MFT 30, the return must be reprocessed to MFT 30. Follow Then section instructions in box 4 below for sending the |

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| | | <p>ELF/MEF or paper return to be reprocessed. Do not input the TC 971 AC 111 or open the control. Only one TC 971 AC 111 containing the same DLN can be input on the MFT 32 module.</p> <ul style="list-style-type: none"> • 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, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • 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, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • 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, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • Document the call in AMS with specific notes and required actions, such as "Valid return - Move to MFT 30") as appropriate, |
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| | | <p>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.</p> <ul style="list-style-type: none"> Advise the taxpayer that due to end of year programming updates, the processing of their return will not be completed until mid January. The taxpayer should allow up to 9 weeks after mid January for their return to post. If expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, 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 after the 9 week timeframe. |
| <p>3 For a prior year tax return 2022 AND The valid tax return is posted as a TC 976 on the MFT 32 module</p> | <p>The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return AND It is between Cycles 47-</p> | <p>The 2022 tax return can NO longer be moved back to the MFT 30 module due to updated programming during Cycles 47 - 52.</p> <ul style="list-style-type: none"> Follow the instructions in Then section of box 4 below |

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| | <p>52, see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle</p> <p>(find today's date to identify the current cycle)</p> | |
| <p>4</p> <p>The return is for ANY year (2021 and prior), regardless of the Cycle, if the prior year return has to be moved back FROM THE MFT 32 module</p> <p>OR</p> <p>The return meets box 3 criteria</p> | <p>The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return</p> | <p>Follow the instructions below to reverse the TPP markers and to obtain the valid tax return to be processed. If the return is statute imminent see bullets 6 & 7 below for additional instructions.</p> <ul style="list-style-type: none"> • 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, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • 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, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • 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- |

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| | | <p>11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</p> <ul style="list-style-type: none"> • If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RIVO - TPP". Include an explanation in the remarks such as, "MFT 32 Reversal Request" and specify the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing (verify the DLN number is for the taxpayer's valid return). RIVO will send the return to SP to be reprocessed. • If the return was a paper filed return, ask the taxpayer to submit a copy of the tax return to fax number # [REDACTED] # to expedite the processing of the return and allow 9 weeks for processing from the fax in date. DO NOT send a Form 4442 to RIVO notate the account that fax number was provided. • If the MeF or paper return is statute imminent and the Assessment Statute Expiration Date (ASED) is within 120 days but more than 90 days and has a total tax liability greater than zero claimed on the return or the ASED has expired, send a Form 4442/e-4442, to RIVO using the referral category, RIVO - TPP. |
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| | | <ul style="list-style-type: none"> • If the Assessment Statute Expiration Date (ASED) is 90 days or less and has a total tax liability greater than zero claimed on the return, send an email to RIVO Statute Team using email box # [REDACTED] #. The subject line should be EXPEDITE for Quick Assessment. The body of the email should include the TIN, tax period and DLN of the original return. • If the taxpayer cannot fax in the copy, advise the taxpayer to mail in the return to the following address and allow 9 weeks for processing. DO NOT send a Form 4442 to RIVO, notate the account that mailing address was provided. • Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053 • RIVO will place a control on the case once the tax return is sent to processing with RTP in the activity code. • RIVO is only monitoring the account and once the return shows up on IDRS in an SP processing area, RIVO will close the control. If there are further questions on the processing of the return, follow applicable IRM procedures based on status of the return (i.e., return is in ERS area, review IRM for ERS |
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| | | <p>statuses and respond to TP accordingly). Do not refer inquiries to RIVO.</p> <ul style="list-style-type: none"> Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, 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 after the 9 week timeframe. |
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IRM 25.25.6.7.1.2 - Updated process for cycles 47-52 and red ink editing instructions.

(1) Return Integrity Verification Operation (RIVO) may receive requests for MFT 32 reversals for current or prior year tax returns in the following inventory:

- Incoming fax from # [REDACTED] # or correspondence inventory
- Accounts Management System (AMS) e-4442 "RIVO Complex Issue Not ID Theft" queue
- AMS e-4442 "RIVO-TPP" queue
- 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. Also, to prevent delays, for any case with duplicate or multiple controls, case actions must be coordinated with the other control prior to taking any actions on the account.

Note: **If TAS issues an Operation Assistance Request (OAR) and the tax return must be sent to SP for processing. RIVO MUST send the edited tax

return to TAS for expedite processing. TAS will forward the OAR to SP and will monitor the account.

(2) Follow the chart below to initiate the systemic or manual MFT 32 reversal process to move valid tax returns from the MFT 32 module to the MFT 30 module:

Note: Beginning in **Cycles 202447 - 202452**, TPP returns for (CURRENT or PRIOR) tax years can NO longer be moved **TO** or **FROM** the MFT 32 module. If action is taken to move the return to or from the MFT 32 module on or after **Cycle 202447**, this will cause an unpostable transaction to generate. The unpostable will be reassigned to the originating employee for corrective action.

Caution: 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.

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| IF | AND | THEN |
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| <p>1</p> <p>The return is for the current tax year 2023 or the preceding tax year 2022</p> <p>AND</p> <p>The valid tax return is posted as a TC 976 on the MFT 32 module</p> <p>Note: Beginning in cycle 202447 TPP returns for (CURRENT or PRIOR) tax years can NO longer be moved TO or FROM the MFT 32 module. If action is taken to move the return to or from MFT 32 on or after cycle 202447, this will cause an unpostable to generate. The unpostable will be reassigned to the originating employee for corrective action.</p> | <p>It is between Cycles 1 - 46, see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle</p> <p>(find today's date to identify the current cycle)</p> <p>AND</p> <p>The MFT 32 module does not contain a posted TC 971 AC 111 for the same DLN or a TC 971 AC 111 that has gone UP 168 RC "0"</p> | <ul style="list-style-type: none"> Input TC 971 AC 111 on the MFT 32 module, include the DLN of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen. <p>Exception: 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. See IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees</p> <ul style="list-style-type: none"> 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, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen 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 |
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| | | <p>AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified</p> <ul style="list-style-type: none"> 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, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522 Add AMS notes for transactions completed |
| <p>2</p> <p>The return is for the current tax year 2023</p> <p>AND</p> <p>The tax return is posted as a TC 976 on the MFT 32 module</p> | <p>It is between Cycles 47-52, see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p> <p>AND</p> <p>The MFT 32 module does not contain a posted TC 971 AC 111 for the same DLN or a TC 971 AC 111 that has gone UP 168 RC 0</p> | <p>The 2023 tax return can NO longer be moved back to the MFT 30 module due to updated programming during Cycles 47 - 52.</p> <p>RIVO will input MFT 32 reversal actions after dead cycles.</p> <p>Follow the instructions below.</p> <ul style="list-style-type: none"> Open a control base on the MFT 32 module of the tax year in question using the following control: C#,NON-IDT,A,32RV 148735555,* If a TC 971 AC 111 was previously input on MFT 32, but the return did not post to MFT 30, the return must be reprocessed to MFT 30. Follow Then section instructions in box 3 below for sending the |

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| | | <p>ELF/MEF or paper return to be reprocessed. Do not input the TC 971 AC 111 or open the control. Only one TC 971 AC 111 containing the same DLN can be input on the MFT 32 module.</p> <ul style="list-style-type: none"> • 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, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • 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, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • 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, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • Document the call in AMS with specific notes and required actions, such as "Valid return - Move to MFT 30") as appropriate, |
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| | | 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. . |
| 3 For prior year 2022 tax return AND The valid tax return is posted as a TC 976 on the MFT 32 module | It is between Cycles 47-52 , see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) | The 2022 tax return can NO longer be moved back to the MFT 30 module due to updated programming during Cycles 47 - 52 . <ul style="list-style-type: none"> Follow the instructions in Then section of box 4 below |
| 4 The return is for ANY year (2021 and prior), regardless of the Cycle, and the return has to be moved back FROM THE MFT 32 module AND The return/account meets one of the following: <ul style="list-style-type: none"> The return is for tax year 2021 or prior 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 There is a TC 971 AC 111 that is UP 168 RC "0" on MFT | n/a | See IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees. |

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| 32 OR Return meets box 3 conditions above | | |
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IRM 25.25.6.8 - Updated red ink and editing instructions. Updated process for Cycles 47-52.

(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. Failed systemic MFT 32 reversals are caused when an attempt is made to move a return on or after cycle 47. If the taxpayer subsequently authenticates and verifies the return, the return must be reprocessed manually.

- RIVO may receive notification of affected accounts via referrals, correspondence, or a report of the archived returns needing treatment.
- Non-RIVO employee functions may receive an unpostable assigned to them due to input errors when attempting to move the return from MFT 32 systemically on or after Cycle 47.

Note: **If TAS issues an Operation Assistance Request (OAR) and the tax return must be sent to SP for processing. RIVO MUST send the edited tax return to TAS for expedite processing. TAS will forward the OAR to SP and will monitor the account.

(2) RIVO function employees 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 or the MFT 32 reversal attempt failed, employee will take the following actions to reprocess the return manually:

Reminder: To prevent delays, for any case with duplicate or multiple controls, case actions must be coordinated with the other control prior to taking any actions on the account.

Caution: 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.

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RIVO Employee Actions

The taxpayer's return was archived or deleted and needs to be sent to processing (returns moved to MFT 32 or that were archived/deleted in the TPP process as an ID theft return).

Exception: #

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- Obtain the return.
- Paper Returns - Check MFT 32 Reversal fax mailbox for the return copy (TXMOD may show a control with activity code" RCDRTXXXXX" OR
- Paper returns - Check AMS "View Images" link for a copy of the return OR
- Paper Returns - If no copy found from the above search, request the return using CC ESTABDV and allow 6-8 weeks to receive the return (DO NOT input ESTAB requests for DLNs with FLCs serviced by Kansas City Files, send the 418C) send a Letter 418C, Amended/Original return Unavailable; Copy Requested, to the taxpayer to request the return copy and include fax number #
- Monitor the account for the return copy and if it is not received within 45 days, follow dummy return procedures in box 2 below.
- If Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP).
- Once the copy of the return is obtained, continue with actions below.
- 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, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen
- 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, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.

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| | <ul style="list-style-type: none"> • 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, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • 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". • All edits made on the return must be in "RED" ink, when possible • To prepare the paper or ELF/MeF return for processing, stamp the return in the upper left-hand corner using the RIVO stamp (this identifies the return should be treated as priority in SP). • Line through the DLN. • Make the following edits to the return. Edit Special Processing Code () "B" to the right of the entity section. Circle out any notation of SPC "M." • Circle out any notation of "copy" or "amended." • In the signature line notate "Do not Correspond for Signature" • If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, 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, Determining Received Dates. <p>Note: 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"> • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents. • If you are working an Identity Theft Assistance Request (ITAR) or |
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| | <p>Operations Assistance Request (OAR) follow procedures in IRM 25.25.2.10, Special Procedures for Returns Previously Identified as Identity Theft.</p> <ul style="list-style-type: none"> • **If TAS issues an Operation Assistance Request (OAR) and the tax return must be sent to SP for processing. After all required actions are completed, the edited tax return must be sent to TAS for expedite processing. TAS will forward the return to SP. RIVO WILL NOT open a monitor control base if sending the return to TAS for processing. TAS will monitor the account. • 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, STARS Delete Reasons. • Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,RTP-MMDD,M,32RV (where MMDD is the month and day you are sending the return to SP) 1487355555,* • RIVO will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. • Once RIVO has sent the return to be reprocessed, the TPP issue was resolved and SP is processing the return. Account research must be completed to determine the status of the return. Reprocessing timeframe is normally 6-8 weeks. |
| <p>2 RIVO Employee Actions</p> <p>The return could not be obtained from Files or no response was received to the Letter 418C Amended/Original</p> | <ul style="list-style-type: none"> • The return must be reprocessed as a Dummy Return. • All edits made on the return must be in "RED" ink, when possible • Prepare a Dummy return with all information available on CC TRDBV |

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| <p>Return Unavailable; Copy Requested, and the return copy was not located on "View Images" or in fax mailbox</p> | <p>and other applicable command codes including all forms and schedules.</p> <ul style="list-style-type: none"> • Use the form type Form 1040 for all tax years. DO NOT use Form 1040A or 1040EZ or they will be rejected by SP. • Complete all entity entries with the name, address, filing status and TIN area of the return. Include dependent information. Use the taxpayer's most current address of record. Do not use CC IRPTR data as a valid address for the taxpayer. • Enter "Prepared by IRS - Do Not Correspond for Signature" on the signature line. • Edit the return in the upper left-hand corner using the RIVO stamp (this identifies the return should be treated as priority by SP). • For DLN requirements see IRM 21.5.2.4.23.11 (2) Reprocessing "Dummy" Returns. The same DLN cannot be used for certain returns, refer to the link above for conditions. • Make the following edits to the return. Edit Special Processing Code (SPC) "B" to the right of the entity section. Circle out any notation of SPC "M." • Edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, 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, Determining Received Dates. <p>Note: 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"> • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents. • Once the return is ready to be sent to processing, update the control base |
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| | <p>on MFT 30 with the following information: CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*</p> <ul style="list-style-type: none"> • FRE will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. • Once RIVO has sent the return to be reprocessed, the TPP issue was resolved and SP is processing the return. Account research must be completed to determine the status of the return. Reprocessing timeframe is normally 6-8 weeks. |
| <p>3 RIVO Employee Actions</p> <p>The MFT 32 monitor control is opened to RIVO with activity control "XXRTP-MMDD" by a NON-RIVO function</p> | <ul style="list-style-type: none"> • FRE will review the MFT 32 listing for monitor controls with the following indicators to ensure subsequent actions below are completed. • Case controls will show activity field "XXRTP-MMDD" XX = AM is Accounts Management <p>XX is the function who sent the return and MMDD is the month and day the return was sent to SP for reprocessing)</p> <ul style="list-style-type: none"> • RIVO MFT 32 team will update 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, STARS Delete Reasons. • FRE will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. |

(3) For NON-RIVO employees where an archived or deleted return is deemed as the taxpayer's valid tax return or the MFT 32 reversal attempt was input and failed, employee will need to take the following actions to reprocess the valid tax return manually:

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| <p>1 NON-RIVO Employee Actions</p> <p>The attempt to move the valid return from MFT 32 on or after Cycle 47 failed and the return must now be reprocessed manually</p> <p>Caution: If the Assessment Statute Expiration Date (ASED) is 90 days or less and has a total tax liability greater than zero claimed on the return, send an email to RIVO Statute Team using email box # [REDACTED] #. The subject line should be EXPEDITE for Quick Assessment. The body of the email should include the TIN, tax period and DLN of the original return. Follow instructions for reversing the markers, but DO NOT forward the return to be processed and do not send a Form 4442 to RIVO. RIVO will take statute actions to post the return.</p> | <ul style="list-style-type: none"> • The return can no longer be moved systemically and must be reprocessed. • If the return was Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP). Continue with bullet 4 for remaining actions. • If a paper return, initiate a Form 4442, <i>Inquiry Referral</i>, to RIVO using "RIVO - TPP" queue. Include "MFT 32 Reversal Request" the taxpayer was authenticated and add the DLN of the return to be moved from MFT 32 to MFT 30. Verify the DLN number before submitting. Reverse the account markers following bullets below. • Remember to review the address and update it to the valid return address. • 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, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • 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, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • 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 |

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| | <p>25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</p> <ul style="list-style-type: none"> • 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". • All edits made on the return must be in "RED" ink, when possible • To prepare the return for processing, edit the return in the upper left-hand corner and write RIVO (to identify the return should be treated as priority). • Line through the DLN. • Make the following edits to the return. Edit Special Processing Code (SPC) "B." Circle out any notation of SPC "M." • Circle out any notation of "copy" or "amended." • In the signature line notate "Do not Correspond for Signature". • If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, 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, Determining Received Dates. <p>Note: 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"> • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents. • Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,XXRTP-MMDD,M,MISC (XX is for AM and MMDD is the month and day you are sending the return to SP) 1487355555,* • RIVO will monitor the account and subsequently close the control once |
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| | the return is posted or if research shows the return is in ERS or other SP area. |
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IRM 25.25.6.9 - Updated red ink editing instructions.

(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 by the ASED date. The ASED is considered imminent if there are 90 days or fewer until the received date of the return plus 3 years or the due date of the return plus 3 years, whichever is later. The ASED is generally barred if the 3-year period has passed.

(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:

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| <p>1</p> <p>The ASED is more than 90 days but less than 120 days</p> <p>OR</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"> • Obtain the return. • If Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP). Continue to bullet 4. • If the return was paper filed, prepare a Dummy return with all information available on CC TRDBV and other applicable command codes including entity, dependents and all forms and schedules. • 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, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • 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, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • 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, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • 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". • All edits made on the return must be in "RED" ink, when possible. • To complete the return for processing, stamp the return in the upper left-hand corner using the RIVO stamp. • Line through the document locator number (DLN). • Make the following edits to the return. Edit Special Processing Code (SPC) "B". Circle out any notation of SPC "M". • On signature line notate "Do not correspond for signature" • Circle out any notation of "copy" or "amended". • If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the |
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| | <p>return, see IRM 3.11.3.8.2, Determining Received Dates.</p> <p>Note: 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"> • Walk the return through SP for processing, per local procedures. • If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR), take any additional actions required per IRM 25.25.2.10, Special Procedures for Returns Previously Identified as Identity Theft. • 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, STARS Delete Reasons. • After sending the return to processing, close the RIVO correspondence control base with an activity of "NONIDTRTN". • 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,* |
| <p>2 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</p> | <ul style="list-style-type: none"> • Prompt assessment procedures must be followed due to the imminent ASED. • Send an email to RIVO Statute Team using email box # [REDACTED] #. The subject line should be "EXPEDITE for Quick Assessment". The body of the email should include the TIN, tax period and DLN of the original return. • Open a new control base on MFT 30 C#,PROMT2STAT,A,MISC 1487755555,* • 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, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • 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, IMF Only TC 972 AC 506 |

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| | <p>Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</p> <ul style="list-style-type: none"> • 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, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • 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". • 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, STARS Delete Reasons. |
| <p>3 The ASER is barred and the return has a tax liability greater than zero</p> | <ul style="list-style-type: none"> • Do not send the original return to processing. Create a dummy return with the following information: <ul style="list-style-type: none"> ♦All edits made on the return must be in RED ink, when possible. ♦Use the form type Form 1040 for all form types. ♦Add "Dummy Return" at the top of the return ♦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. ♦Input zeros on the lines for the adjusted gross income (AGI), the taxable income (TXI), and the tax. ♦Enter "Dummy Return Prepared by IRS - Do Not Correspond for Signature" on the signature line. • Make the following edits to the return. Stamp the return in the upper left-hand corner using the RIVO stamp, edit SPC "B". • Edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, 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, Determining Received Dates. • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents. • 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, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. |

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| | <ul style="list-style-type: none"> • 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, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • 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, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • 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". • 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, STARS Delete Reasons. • Open a new control base as follows: C#,DUMMY-MMDD,M,BARD 1485066666,* MMDD is the month and day the return is sent to processing |
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