

## IRM PROCEDURAL UPDATE

**DATE: 03/09/2021**

**NUMBER: wi-25-0321-0359**

**SUBJECT: Taxpayer Advocate TPP-HRA Procedures; Field Assistance Case Control Instructions; MFT32/TC 971 AC 129**

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

**CHANGE(s):**

**IRM 25.25.6.2 - Updated title to include faxed documents.**

Written/Faxed Responses to Letter 4883C, Letter 5071C, Letter 5447C, Letter 5747C, Letter 6167C, or Letter 5216

**IRM 25.25.6.2.1(1)(4) - Added case control instructions for Field Assistance and verbiage on how to identify GUF perfected returns with open UNP 1260 and Archived/Deleted return markers.**

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

**NOTE:** For TPP responses involving a prisoner, see box 5 or 6 below for procedures.

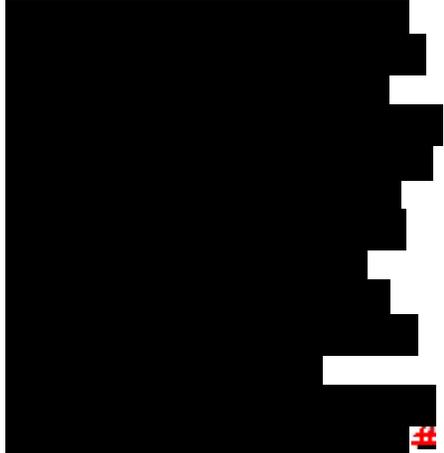
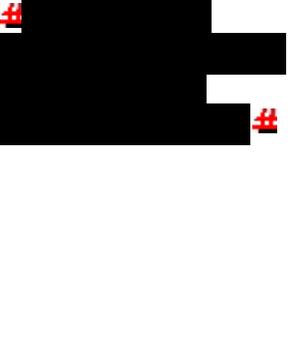
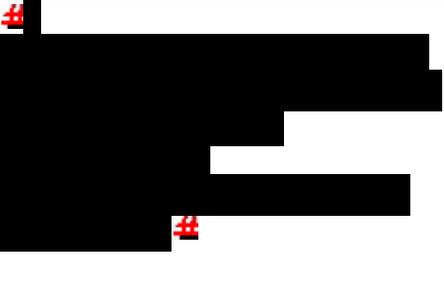
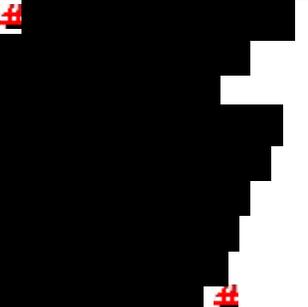
<b>ACTION</b>	<b>DETERMINATION</b>	<b>THEN</b>
<b>1</b>  Review the documentation to verify the requested documents were submitted and appear valid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurant, etc.  <b>NOTE:</b> Documentation review along with account research must be completed and considered in order to make an identity determination.	The documentation is considered valid	Consider the identity authenticated and continue to paragraph 2

<p><b>Requested Documentation:</b></p> <ul style="list-style-type: none"> <li>○ TPP letter</li> <li>○ An unsigned copy of the return they filed (current year/prior year)</li> <li>○ An unsigned copy of the return for a year prior to the one in question (if they filed one)</li> <li>○ Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc.</li> <li>○ The documentation needed to authenticate their identity, see IRM 25.23.2.7.2.1 (3), <i>Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC</i>, for acceptable documentation.</li> <li><b>**Follow temporary guidance due to COVID-19 impact**</b></li> <li>○ Taxpayers may provide an expired ID or driver's license for TPP authentication. Review the photo ID/DL and expiration date, if the card expired in 2020, accept the expired ID/DL. The taxpayer may provide an electronic or print out copy of a renewal appointment or extension granted by the state to complete authentication.</li> </ul>		
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<p>NOTE: # [REDACTED]</p>		
<p>2</p> <p>The documentation provided cannot be verified or does not appear valid based on internal and/or external sources such as IDRS, EFDS, Accurint, etc. - for example: # [REDACTED]</p>	<p>The documentation is not considered valid</p>	<p>Consider the identity not authenticated, see IRM 25.25.6.2.2.2, <i>Complete Documentation Not Provided or Invalid</i></p>

<div style="background-color: black; width: 50px; height: 15px; display: inline-block;"></div> #		
<p>3</p> <p><b>For RICS and Field Assistance Employees</b></p> <p>If the taxpayer submits documentation to verify their identity via e-fax due to TAC office closures or due to COVID-19 reasons or restrictions, 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><b>REMINDER:</b> Field Assistance employees will use applicable systems for research.</p> <p><b>NOTE:</b> Documentation review along with account research, must be completed and considered in order to make an identity determination.</p> <p><b>Requested Documentation:</b></p> <ul style="list-style-type: none"> <li>○ TPP letter</li> <li>○ An unsigned copy of the return they filed (current year/prior year)</li> <li>○ An unsigned copy of the return for a year prior to the one in question (if they filed one)</li> <li>○ Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc.</li> <li>○ The documentation</li> </ul>		<p>Consider their identity authenticated and continue to paragraph 2</p> <p><b>NOTE:</b> Prior to taking any action, all e-fax cases must be controlled on IDRS as follows:</p> <ul style="list-style-type: none"> <li>-Use received date of fax</li> <li>-Use activity code "TPPFAXMMDD"</li> <li>-Use "A" status for active case</li> <li>-Use TPP letter# as category code. (For pilot Letter 6330C use cat code "4883" &amp; for Letter 6331C use cat code "5071".)</li> </ul> <p><b>NOTE:</b> Field Assistance Employees</p> <ul style="list-style-type: none"> <li>- - Assigned Cases will reflect activity control "FATPPEFAX".</li> <li>- Additional case controls should <b>not</b> be opened if the case is already controlled.</li> <li>- Employees may need to reassign the case to their own IDRS# if not already assigned.</li> <li>- If case was previously resolved and all necessary actions were taken, close control with activity "PREVACTN" or if case must be returned to RIVO for a secondary issue, add AMS notes to specify</li> </ul>



		
<p>4</p> <p><b>For RICS and Field Assistance Employees</b></p> <p>The taxpayer submits documentation to verify their identity via e-fax due to TAC office closures, and the documentation received is incomplete, cannot be verified, appears invalid or meets the Exception in box 3</p>		<p>Consider their identity not authenticated, see IRM 25.25.6.2.2.2, <i>Complete Documentation Not Provided or Invalid</i></p>
		
		

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:
  - o 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.

- o 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.)
- o The refund type, a paper check to their address or a direct deposit to their bank account
- o 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).

- o For balance due returns, review the following:
  - Balance due amount on IDRS matches the return.
  - Were ES 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
<b>1</b>  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
<b>2</b>  The bank routing number or account number provided do	<ul style="list-style-type: none"> <li>o Input a transaction code (TC) 971 action code (AC) 850 (current tax year only) to flip the direct deposit to a paper check to</li> </ul>

not match the information on the return received by the IRS (Excluding RAL or RAC refunds.)	<p>be mailed to the taxpayer's address on the return</p> <ul style="list-style-type: none"> <li>○ Continue to paragraph 4 below</li> </ul>
<b>3</b> The return provided is an amended return or a Form 1040X	See IRM 25.25.6.2.2.1.1, <i>Taxpayer Authenticated and Included a Form 1040X with the Response</i>
<b>4</b> 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, <i>The Taxpayer is Claiming Identity Theft (Letter Reply Procedures)</i>

4. Follow the chart below for the required account resolution:

<b>IF</b>	<b>THEN</b>
<p><b>1</b></p> <p>The taxpayer's return is unpostable (UP) 126 reason code (RC) "0".</p> <p><b>NOTE:</b> Review CC TRDBV. If CC TRDBV has "MEF/PAPER GUF PERFECTED" or "GUF REINPUT" as the return status, then the unpostable condition cannot be closed using the TVT tool. The UP 126 RC "0" must be resolved manually on IDRS.</p>	<p>Resolve the UP 126 RC "0", see IRM 25.25.6.5.1.1, <i>The Taxpayer's Return is Unpostable 126 Reason Code "0"</i>. Disregard instructions stating to advise the taxpayer.</p> <p><b>NOTE:</b> 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, <i>Taxpayer Authenticated and Included a Form 1040X with the Response</i>.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: <ul style="list-style-type: none"> <li>◆ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return</li> <li>◆ Edit special processing code (SPC) "B"</li> <li>◆ Edit the received date on the return (if not already present)</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>◆ Route the entire return and the envelope for processing, see IRM 3.10.73.6 (12), <i>Batching Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.)</li> <li>○ Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>○ Input/update EFDS notes as appropriate.</li> <li>○ Destroy the notice or letter as classified waste.</li> <li>○ Close the RIVO correspondence control base with an activity field of "NONIDTRTN".</li> </ul>
<p><b>2</b></p> <p>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, <i>The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129</i>. Disregard instructions stating to advise the taxpayer.</p> <p><b>NOTE:</b> 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, <i>Taxpayer Authenticated and Included a Form 1040X with the Response</i>.</p>

	<ul style="list-style-type: none"> <li>○ If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: <ul style="list-style-type: none"> <li>◆ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return</li> <li>◆ Edit SPC "B"</li> <li>◆ Edit the received date on the return (if not already present)</li> <li>◆ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), <i>Batching Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.)</li> </ul> </li> <li>○ Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>○ Input/update EFDS notes as appropriate.</li> <li>○ Destroy the notice or letter as classified waste.</li> <li>○ Close the RIVO correspondence control base with an activity field of "NONIDTRTN".</li> </ul>
<b>3</b>	Resolve the account using the procedures in IRM 25.25.6.5.5.1,

<p>The taxpayer's return was deemed identity theft and is showing as an "OPEN" UP 126 RC "0" on CC UPTIN/UPDIS</p>	<p><i>The Taxpayer's Return was Resolved as Identity Theft, Quality Review Time Frame Not Passed.</i> Disregard instructions stating to advise the taxpayer.</p> <p><b>NOTE:</b> 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, <i>Taxpayer Authenticated and Included a Form 1040X with the Response.</i></p> <ul style="list-style-type: none"> <li>○ If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: <ul style="list-style-type: none"> <li>◆ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return</li> <li>◆ Edit SPC "B"</li> <li>◆ Edit the received date on the return (if not already present)</li> <li>◆ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), <i>Batching Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.)</li> </ul> </li> <li>○ Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer</i></li> </ul>
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	<p><i>Protection Program (TPP) Inquiries.</i></p> <ul style="list-style-type: none"> <li>○ Input/update EFDS notes as appropriate.</li> <li>○ Destroy the notice or letter as classified waste.</li> <li>○ Close the RIVO correspondence control base with an activity field of "NONIDTRTN".</li> </ul>
<p><b>4</b></p> <p>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, <i>The Taxpayer's Return Information has been Reversed on MFT 30</i>. Disregard instructions stating to advise the taxpayer.</p> <p><b>NOTE:</b> If the return is a barred statute refer to the Barred Quick Assessment Referral Guide</p> <p><b>NOTE:</b> 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, <i>Taxpayer Authenticated and Included a Form 1040X with the Response</i>.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: <ul style="list-style-type: none"> <li>◆ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return</li> <li>◆ Edit SPC "B"</li> <li>◆ Edit the received date on the return (if not already present)</li> <li>◆ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), <i>Batching</i></li> </ul> </li> </ul>

	<p><i>Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.)</p> <ul style="list-style-type: none"> <li>○ Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>, select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>○ Input/update EFDS notes as appropriate.</li> <li>○ Destroy the notice or letter as classified waste.</li> <li>○ Close the RIVO correspondence control base with an activity field of "NONIDTRTN".</li> </ul>
<p><b>5</b></p> <p>The return has been moved to MFT 32</p> <p><b>NOTE:</b> If the return cannot be moved back from MFT 32, see block 6 below.</p>	<p>Resolve the account using the procedures in IRM 25.25.6.7.1.1, <i>Return Integrity Verification Operations (RIVO) Employees MFT 32 Reversal Inquiries &amp; Resolution Actions</i>.</p> <p><b>NOTE:</b> 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, <i>Taxpayer Authenticated and Included a Form 1040X with the Response</i>.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows:</li> </ul>

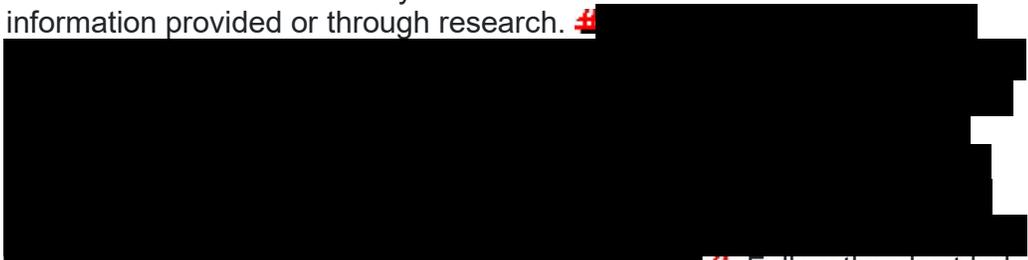
	<ul style="list-style-type: none"> <li>◆ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return</li> <li>◆ Edit SPC "B"</li> <li>◆ Edit the received date on the return (if not already present)</li> <li>◆ Route the return and envelope for processing, see IRM 3.10.73.6 (12), <i>Batching Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.)</li> <li>○ Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>○ Input/update EFDS notes as appropriate.</li> <li>○ Destroy the notice or letter as classified waste.</li> <li>○ Close the RIVO correspondence control base with an activity field of "NONIDTRTN".</li> </ul>
<p><b>6</b></p> <p>The return has been archived/deleted Account will contain:</p> <ul style="list-style-type: none"> <li>○ Command Code (CC) UPTIN shows unpostable</li> </ul>	<p>Resolve the account using the procedures in IRM 25.25.6.8, <i>Archived - Deleted Return Reprocessing Procedures - RIVO Employees</i>.</p> <p><b>NOTE:</b> If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S.</i></p>

<p>resolution code (URC) "D"</p> <p>AND/OR</p> <ul style="list-style-type: none"> <li>○ CC TRDBV shows "GUF VOIDED/DELETED" or "GUF Perfected"</li> </ul> <p><b>NOTE:</b> "GUF Perfected" notation appears when the resolution actions to move the return to MFT 32 did not complete prior to the end of year cycle deadline and the return is archived.</p> <p>AND</p> <ul style="list-style-type: none"> <li>○ CC TRDBV "CODES" screen shows unpostable (UP) 126 reason code (RC) "0"</li> </ul> <p><b>NOTE: Field Assistance Employees</b> - If the return meets archived/deleted criteria, return the case to RIVO for return reprocessing procedures and add AMS notes. Update activity control to "RIVOACTN". <b>Do not</b> send Form 4442 if returning the case to RIVO.</p>	<p><i>Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</i></p> <ul style="list-style-type: none"> <li>○ If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: <ul style="list-style-type: none"> <li>◆ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return</li> <li>◆ Edit SPC "B"</li> <li>◆ Edit the received date on the return (if not already present)</li> <li>◆ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), <i>Batching Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.)</li> </ul> </li> <li>○ Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>○ Input/update EFDS notes as appropriate.</li> <li>○ Destroy the notice or letter as classified waste.</li> <li>○ Close the RIVO correspondence control base with an activity field of</li> </ul>
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	"NONIDTRTN".
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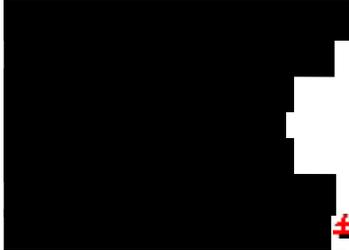
**IRM 25.25.6.2.2.2 - Added case control instructions and added return address code for letters throughout chart.**

1. The taxpayer has not provided any or all of the recommended or requested documentation and an identity determination **cannot** be made based on the information provided or through research. #



# Follow the chart below to resolve the account and respond to the taxpayer:

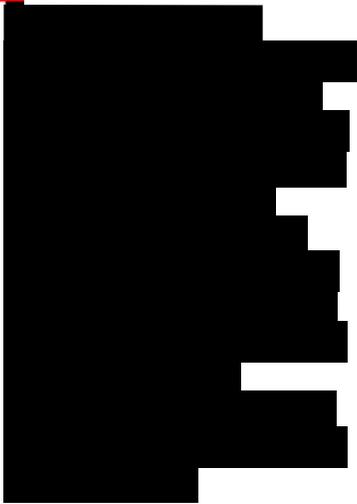
IF	AND	THEN
<p><b>1</b></p> <p>Accounts Management Services (AMS) notes do not indicate the taxpayer contacted the IRS by phone or in person.</p> <p><b>EXCEPTION:</b> If the taxpayer is responding to the Letter 5747C or the account contains a transaction code (TC) 971 action code (AC) 123 with a MISC field of "TAC AUTH ONLY" or the account contains a TC 971 AC 123 "HIGH RISK AUTH", see IRM 25.25.6.2.2.3, <i>Responses to Letter 5747C (Letter Reply Procedures)</i>.</p>	<p>A telephone number is provided on the response.</p>	<ul style="list-style-type: none"> <li>○ Contact the taxpayer by telephone and perform authentication, see IRM 25.25.6.3, <i>Taxpayer Protection Program (TPP) Basic Authentication and Research</i>.</li> <li>○ IRM 25.25.6.4, <i>Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures</i>.</li> <li>○ If the taxpayer does not pass authentication, see IRM 25.25.6.6.6, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors</i>.</li> </ul> <p><b>EXCEPTION:</b> #</p>

		 <p>see Exhibit 2.3.32-7, <i>IMF Entity Data</i>, for valid values.</p> <ul style="list-style-type: none"> <li>○ Close the RIVO control base with an activity field of "FAILEDAUTH" or "RTN2PROC", as appropriate.</li> <li>○ Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>○ Destroy the response as classified waste, including any signed or unsigned returns.</li> <li>○ If the taxpayer can be authenticated, see IRM 25.25.6.2.2.1, <i>Documentation Received</i>.</li> </ul>
<p><b>2</b></p> <p>AMS notes do not indicate the taxpayer contacted the IRS by phone or in person.</p>	<p>The taxpayer could not be reached at the telephone number or a telephone number was not provided.</p>	<ul style="list-style-type: none"> <li>○ Issue the Letter 6167C , <i>Identity Authentication Incomplete</i>, with an open paragraph (use an (*) to insert the open paragraph) advising their identity could not be authenticated based on the information provided and include the following in the letter: <ul style="list-style-type: none"> <li>- Include paragraph "D" and</li> </ul> </li> </ul>

		<p>an open paragraph</p> <ul style="list-style-type: none"> <li>- Use return address code "TP"</li> <li>- Specify which supporting document was missing or unacceptable</li> <li>- Advise the taxpayer they can also visit their local TAC office. See IRM 25.25.6.6.6, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors</i>, for the verbiage to be included in the letter.</li> </ul> <p><b>EXCEPTION:</b> # [REDACTED]</p> <p>[REDACTED] #, see Exhibit 2.3.32-7, <i>IMF Entity Data</i>, for valid values.</p> <ul style="list-style-type: none"> <li>○ Close the RIVO control base with an activity field of "SENT2TAC".</li> <li>○ Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>○ Destroy the response as classified waste, including any signed or unsigned</li> </ul>
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		returns.
<p><b>3</b></p> <p>The response or AMS notes indicate the taxpayer previously contacted the IRS and failed authentication and was advised to mail in their response</p>	<p>Their response contained insufficient documentation to authenticate</p>	<ul style="list-style-type: none"> <li>○ Issue the Letter 6167C, <i>Identity Authentication Incomplete</i>, with an open paragraph (use an (*) to insert the open paragraph) advising their identity could not be authenticated based on the information provided and include the following in the letter: <ul style="list-style-type: none"> <li>- Include paragraph “D”</li> <li>- Specify which supporting document was missing or unacceptable in the open paragraph.</li> <li>- Use return address code “TP”</li> </ul> </li> <li>○ Use Form 3699, <i>Return of Documents to Taxpayer</i>, to return original documents.</li> <li>○ Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i></li> <li>○ Close your control base.</li> </ul>
<p><b>4</b></p> <p><b>For RICS and Field Assistance Employees</b></p> <p>If the taxpayer submits documentation to verify their identity via e-fax due to TAC office closures or due to COVID-19 reasons</p>		<ul style="list-style-type: none"> <li>○ Issue the Letter 6167C, <i>Identity Authentication Incomplete</i>, with an open paragraph (use an (*) to insert the open paragraph) advising their identity could not be authenticated based on the information provided and include the following in the letter: <ul style="list-style-type: none"> <li>- Include paragraph “D” and an open paragraph</li> </ul> </li> </ul>

<p>or restrictions, as instructed,</p> <p>And</p> <p>the documentation received by e-fax is incomplete or cannot be verified or appears invalid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc.</p> <p><b>NOTE:</b> Field Assistance employees will use applicable systems for research.</p>		<ul style="list-style-type: none"> <li>- Use return address code "TP"</li> <li>-Specify what supporting documentation was missing or unacceptable</li> <li>-Request the documentation be submitted through our e-fax number # [REDACTED] #.</li> </ul> <p><b>NOTE:</b> E-fax cases must be controlled on IDRS as follows:</p> <ul style="list-style-type: none"> <li>-Use received date of fax</li> <li>-Use activity code "TPPFAXMMDD"</li> <li>-Use "A" status for active case</li> <li>-Use TPP letter# as category code. (For pilot Letter 6330C use cat code "4883" &amp; for Letter 6331C use cat code "5071".)</li> <li>-Field Assistance cases will have activity control "FATPPEFAX". Additional case controls should not be opened if the case is already controlled. Employees may need to reassign the case to their own IDRS# if not already assigned.</li> </ul> <ul style="list-style-type: none"> <li>○ Once the letter is issued, update activity code to "6167C2TP" and close your control base with "C".</li> <li>○ Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. AMS notes should include the <b>specific reason</b> (i.e. missing ID or fax was unreadable) the taxpayer could not be authenticated. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection</i></li> </ul>
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		<i>Program (TPP) Inquiries.</i>
<p><b>5</b></p> <p><b>For RICS and Field Assistance Employees</b></p> <p>The taxpayer e-fax case meets the exception below, but AMS notes are not updated.</p> <p>#    #</p>		<ul style="list-style-type: none"> <li>○ Reissue Letter 5747C, <i>Potential Identity Theft during Original Processing - TAC AUTH ONLY</i>, issued on accounts with a TC 971 AC 123 with "TAC AUTH ONLY" in the MISC field or "HIGH RISK AUTH" (5747SP - Spanish version). The letter comes with the online verification option that instructs the taxpayer to use the idverify website at <a href="http://www.idverify.irs.gov">www.idverify.irs.gov</a> to authenticate their identity and also provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits.</li> <li>○ Use return address code "TP"</li> </ul>
<p><b>6</b></p> <p>The response or AMS notes indicate the taxpayer contacted the TPP toll-free line, failed authentication, was referred to the TAC and failed authentication at the TAC.</p>		<ul style="list-style-type: none"> <li>○ Send the Letter 5216, <i>Taxpayer Cannot Authenticate</i>, to the address on the return, see Exhibit 25.25.6-1, <i>Taxpayer Protection Program (TPP) Repeater Letter 5216 - Taxpayer Cannot Authenticate</i>.</li> <li>○ Use return address code "TP"</li> <li>○ Close the RIVO control base with an activity field of "FAILEDAUTH".</li> <li>○ Document authentication results in AMS as appropriate, see IRM</li> </ul>

		<p>21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</p> <ul style="list-style-type: none"> <li>○ Destroy the response as classified waste, including any signed or unsigned returns.</li> </ul>
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**IRM 25.25.6.3.3 - Added procedures for responses to Letter 6167C in chart.**

1. If there is an indication in the Accounts Management Services (AMS) for any of the issues below, then do not attempt authentication again. Follow the chart below to respond to the caller.
  - The call was dropped during the authentication process
  - The caller was unable to be authenticated and was sent to the Taxpayer Assistance Center (TAC)
  - The caller was advised to mail their response instead of going to the TAC
  - The caller failed authentication at the TAC
  - The caller was issued the Letter 6167C, *Identity Authentication Incomplete (IMF)*
  - The caller was issued the Letter 5216, *Taxpayer Cannot Authenticate*

**NOTE:** # [REDACTED]

**CAUTION:** If the caller is referred to the TAC to complete the authentication process, but has general questions unrelated to the TPP issue on the year or years in question, address their questions without disclosing account information.

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



		see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i>
2 The caller was sent to the TAC.	The caller did not visit the TAC.	<ul style="list-style-type: none"> <li>○ The caller must visit the TAC to authenticate their identity.</li> <li>○ <b>Exception: #</b> [REDACTED]</li> <li>○ Advise the taxpayer they will require a TAC appointment, see IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors</i>, to schedule the appointment and for additional instructions. <b>Do not transfer the caller to the appointment line.</b></li> <li>○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account</i></li> </ul>

		<i>Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i>
<b>3</b> The caller states they mailed their information to the IRS more than 9 weeks ago or e-faxed their information more than 16 weeks ago.	There is no indication Return Integrity Verification Operations (RIVO) received the information (open/closed RIVO control base), see Exhibit 25.25.6-9, <i>Return Integrity Verification Operations (RIVO) Taxpayer Protection Program (TPP) Correspondence Controls.</i>	Advise the caller to e-fax the information, see IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors</i> , for additional guidance. If the caller is unable to e-fax the documentation, advise them to mail the information again. Provide the list of requested documentation listed in the IRM.
<b>4</b> The caller states they mailed their information to the IRS more than 9 weeks ago or e-faxed their information more than 16 weeks ago.	There is an open control to RIVO and the IRS received date is more than 9 weeks ago for mail or 16 weeks for e-fax  OR  there is an open control to Field Assistance (FA) and the IRS received date is more than 16 weeks ago for e-fax case (FA e-fax cases will show activity control "FATPPEFAX")	<ul style="list-style-type: none"> <li>○ Advise the taxpayer the information has been received and to allow an additional 60 days from the date of the call for a response from RIVO or for the refund to be received.</li> <li>○ Advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-</li> </ul>

		<p>1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.</p> <ul style="list-style-type: none"> <li>○ If there is an open control base to RIVO or FA, if the initial 9 week mail time frame or 16 week e-fax time frame and the additional 60 days from the date of the first call has passed, initiate a Form 4442, <i>Inquiry Referral</i>, to RIVO using "RICS RIVO - TPP" queue.</li> </ul>
<p>6 The Letter 6167C, <i>Identity Authentication Incomplete (IMF)</i> was issued to the caller.</p>	<p>The caller received the letter</p>	<ul style="list-style-type: none"> <li>○ Do not attempt telephone authentication.</li> <li>○ Advise the taxpayer the letter was issued due to insufficient/ incomplete or unreadable documentation. Pull up a copy of the letter to review and provide required documentation, if needed. Advise the taxpayer to follow the instructions in the letter.</li> <li>○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management</i></li> </ul>

		<p><i>Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i></p> <ul style="list-style-type: none"> <li>○ No other account action is necessary. Returns not resolved by the end of the suspension period will be treated as identity theft and moved to MFT 32 or archived.</li> </ul>
<p><b>5</b></p> <p>The caller failed authentication at the TAC.</p>		<ul style="list-style-type: none"> <li>○ Do not attempt telephone authentication again.</li> <li>○ If AMS indicates Letter 5216, <i>Taxpayer Cannot Authenticate</i>, was issued, go to block 6 below.</li> <li>○ If Letter 5216 was not issued, the caller must visit the TAC to authenticate their identity, continue with the steps below.</li> <li>○ <b>Exception: #</b> [REDACTED]</li> <li>○ Advise the taxpayer they will require a TAC appointment, see IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free</i></li> </ul>

		<p><i>Assistors</i>, to schedule the appointment and for additional instructions. <b>Do not transfer the caller to the appointment line.</b></p> <ul style="list-style-type: none"> <li>○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</li> <li>○ No other account action is necessary. Returns not resolved by the end of the suspension period will be treated as identity theft and moved to MFT 32 or archived.</li> </ul>
<p><b>6</b></p> <p>The Letter 5216, <i>Taxpayer Cannot Authenticate</i>, was issued to the caller.</p>	<p>The caller received the letter.</p>	<ul style="list-style-type: none"> <li>○ Do not attempt telephone authentication again.</li> <li>○ Explain to the caller they need to follow the guidance in the letter.</li> <li>○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account</i></li> </ul>

		<p><i>Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i></p> <ul style="list-style-type: none"> <li>○ No other account action is necessary. Returns not resolved by the end of the suspension period will be treated as identity theft and moved to MFT 32 or archived.</li> </ul>
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**IRM 25.25.6.4.1 - Added new section/instructions for Taxpayer Advocate employees completing Taxpayer Protection Program - High Risk Authentication for cases meeting TAS criteria.**

Taxpayer Protection Program (TPP)- High Risk Authentication (HRA) Procedures for Taxpayer Advocate Service Employees

1. For cases meeting Taxpayer Advocate Service (TAS) criteria and pending Taxpayer Protection Program - High Risk Authentication, case advocates will attempt over the phone TPP - HRA with the taxpayer to assist RIVO. TPP cases should meet the criteria listed in IRM 25.25.6.3, *Taxpayer Protection Program (TPP) Basic Authentication and Research* in order to conduct phone authentication. All IRM 25.25.6 requirements will still be applicable to the TPP case.

**NOTE:** Prior to attempting phone authentication, taxpayers should first be referred to the IDverify tool to complete the authentication process if they received TPP Letters 5071C (or pilot letter 6331C), 5447C or 5747C. Do not refer recipients of Letter 4883C (or pilot letter 6330C) to the IDverify tool.

2. Case advocates will only be responsible for completing the Taxpayer Protection Program - High Risk Authentication portion and will refer the case to Return Integrity Verification Operation (RIVO) to complete the resolution of the case, or will provide the authentication results when the taxpayer does not pass authentication or submit required authentication documents for RIVO determination.
3. Case advocates can utilize the Integrated Automation Technologies (IAT) Disclosure tool for required taxpayer authentication and the high risk portion designed for TPP use, see IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, for additional information.

**REMINDER:** Use of the tool is the easiest and fastest way to complete TPP authentication.

4. If the case advocate does not utilize the IAT Disclosure tool for Taxpayer Protection Program - High Risk Authentication, manual TPP authentication can be completed. Follow the instructions on conducting manual authentication in IRM 25.25.6.4, questions beginning in paragraph 8.

If there is not enough data available to complete authentication, refer to the If/Then chart below in box 2.

5. Based on the Taxpayer Protection Program - High Risk Authentication results, follow the instructions below:

<b>If</b>	<b>Then</b>
<p>1</p> <p>The taxpayer passed TPP HRA</p>	<p>Add the case to the TPP HRA Bulk OAR listing and indicate the following:</p> <ul style="list-style-type: none"> <li>○ TPP - HRA Authentication completed per IRM requirements (RIVO will review for concurrence)</li> <li>○ Which authentication method was used IAT TPP - HRA tool or manual authentication. If manual authentication was utilized, identify the questions answered correctly.</li> <li>○ Request resolution of UPC 126, MFT 32 reversal or TC 971 AC 129 reversal and additional closing actions</li> </ul>
<p>2</p> <p>The taxpayer did not pass TPP HRA or there was not enough data available to complete authentication and the taxpayer provides the required authentication documents listed in TPP letter for RIVO review</p>	<p>Complete an Individual OAR and attach the taxpayer's authentication documents. Provide the following information:</p> <ul style="list-style-type: none"> <li>○ Indicate TAS was unable to authenticate the taxpayer or if there was insufficient data</li> <li>○ List which method was used, IAT TPP - HRA tool or manual TPP - HRA authentication</li> <li>○ Forward the taxpayer's authentication documentation as listed in IRM 25.25.6.3.2 (2), <i>Referring the Caller to the</i></li> </ul>

	<p style="text-align: center;"><i>Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors</i></p>
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**IRM 25.25.6.5.1(1)(4) - Added verbiage to clarify how to identify markers on UNP 1260 on GUF Perfected Returns and Archived/Deleted Returns markers.**

1. The taxpayer **authenticated**, and filed the return in question, and the account contains one return which is:
  - Unpostable (UP) 126 reason code (RC) "0" (CC TRDBV summary screen may show the return current status as "MEF/PAPER GUF PERFECTED RETURN" or "GUF REINPUT" and tax return is Unpostable (UP) 126)
  - UP 147 and the account contains an unreversed transaction code (TC) 971 action code (AC) 129
  - Posted on MFT 30 (TC 150 present) and the account contains an unreversed TC 971 AC 129 present (refund held or lost)
  - Posted on MFT 30 (TC 150 present) and the return information has been reversed (TC 971 AC 129 is present -TC 972 AC 129 may be present)
  - Moved to MFT 32 - TC 976 posted on MFT 32 and TC 971 AC 111 posted on MFT 30
  - Archived/Deleted - the UP 126 RC "0" return was archived/deleted during processing - command code (CC) TRDBV shows "GUF VOIDED DELETED" or GUF Perfected and the CC TRDBV "CODES" screen shows UP 126 RC "0"
2. Due to data breaches and account takeovers, all 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 asking the taxpayer for the following information:
  - The address as it appears on the return
 

**REMINDER:** No address will appear on the return on CC TRDBV if the return is paper filed and contains the same address as the address on CC ENMOD at the time the return was received.
  - The overpayment amount as it is shown on their return (The taxpayer must provide the overpayment amount from the appropriate line in the **Refund** section 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.)

**NOTE:** If Error Resolution (ERS) made a correction to the return during processing, the overpayment amount provided by the taxpayer may not match the refund amount as shown on the return in CC TRDBV. Review CC TRDBV for ERS corrections, CC ENMOD to determine if ERS issued a Letter 12C, or the MeFile record for ERS involvement and corrections. If there is a mismatch in the refund amount provided by the taxpayer and there is an indication of ERS involvement, accept the return corrected by ERS as the taxpayer's return.

- The refund type:
  - A paper check to their address
  - A credit elect to the next tax year
  - A direct deposit (current tax year only)
- If the refund is a direct deposit, obtain the routing number for the bank and the bank account number (current tax year only)

**NOTE:** If CC TRDBV or MEF RRD indicates the refund is a Refund Anticipation Loan (RAL) or Refund Anticipation Check (RAC), see IRM 21.4.1.5.7, *Direct Deposits - General Information*, for RAL/RAC indicators, 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 (RAL/RAC)*, for the common RTNs. The account number for the RAL/RAC direct deposit may contain the TIN of the taxpayer. Verify the RAL/RAC information if the taxpayer can provide the RAL/RAC information from the return. If the RAL/RAC information cannot be verified, then confirm, at the very least, that the taxpayer has agreed to a RAL/RAC or refund transfer product. If the return was filed electronically, the final refund destination, also known as the ultimate bank account, may be present on the last page of the CC TRDBV return view screen, which may contain the taxpayer's bank information. If the ultimate bank account information is present, verify the ultimate bank account information with the taxpayer.

- For balance due returns, the taxpayer should also verify the following information from the return:
  - Request the balance due amount and verify the IDRS total matches the return.
  - Were ES payments made? If yes, how much? Does the amount or total match tax return? If the account reflects payments not confirmed by caller, conduct additional research to determine if there was a possible posting error.
  - Credit elect? If yes, how much? Does the amount or total match tax return? If the account reflects totals not confirmed by caller, conduct additional research to determine if there was a possible posting error.
  - If the taxpayer is unable to confirm balance due amount, ES payments or credit elect information or indicates they do not have a

copy of the tax return, follow the instructions in applicable If/Then chart below.

3. Once the information has been obtained, follow the chart below:

IF	THEN
<p><b>1</b></p> <p>The taxpayer cannot provide all of the above required information because they do not have the return with them and they are unable to answer the questions from memory.</p>	<ul style="list-style-type: none"> <li>○ Advise the taxpayer to obtain the return and call the TPP number in the letter. The taxpayer will be required to complete authentication again when they call back.</li> <li>○ Document AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. Include in the notes: the taxpayer has passed high risk authentication but could not verify the return in question as their return.</li> </ul>
<p><b>2</b></p> <p>The information provided matches the information on the return received by the IRS (including RAL or RAC direct deposits).</p> <p><b>OR</b></p> <p>The taxpayer can provide matching information for the refund amount and refund type, however the address on the return is unknown to them and the refund type is a Direct Deposit <b>AND</b> the direct deposit information is verified by the taxpayer.</p> <p><b>OR</b></p> <p>The taxpayer states they are</p>	<p>Continue to paragraph 4 below.</p>

<p>expecting a direct deposit, but the return on CC TRDBV or MEF RRD does not contain the direct deposit information but the address on the return is the address for the taxpayer.</p>	
<p><b>3</b></p> <p>The balance due return information cannot be fully verified (i.e. payments or credit elect) and they have the return in hand, but amounts do not match or were not reported on the return</p>	<ul style="list-style-type: none"> <li>○ Conduct thorough research to confirm there are no errors or discrepancies with payments (i.e. misapplied or incorrect year) posted to the account. If an error is found, resolve the issue or follow referral procedures, as needed, then continue to paragraph 4 below.</li> <li>○ If no error or discrepancy is found with payments posted to the account, continue to paragraph 4 below.</li> </ul>
<p><b>4</b></p> <p>The bank routing number or account number provided for the taxpayer's bank account does not match the information on the return received by the IRS. (Excluding RAL, RAC and refund transfer products.)</p> <p><b>OR</b></p> <p>The taxpayer states they have closed their bank account and cannot receive a direct deposit there.</p> <p><b>OR</b></p> <p>The taxpayer stated they are expecting a paper check and the return on CC TRDBV contains direct deposit information. (Excluding RAL, RAC, and refund transfer products.)</p>	<ul style="list-style-type: none"> <li>○ Input a TC 971 AC 850 (current tax year only) to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return.</li> <li>○ Advise the taxpayer the refund will not be a direct deposit and will be a paper check to the address on the return.</li> <li>○ Continue to paragraph 4 below.</li> </ul>

<p><b>OR</b></p> <p>The taxpayer agreed to a RAL/RAC or refund transfer product and CC TRDBV contains the ultimate bank account information - however the information provided for the taxpayer's bank account does not match the bank information on the last page of the return view screen on CC TRDBV.</p>	
<p><b>5</b></p> <p>The taxpayer states they did not agree to a RAL/RAC or transfer product (for example - they paid the filing or preparation fees up front by check, cash, or debit/credit card).</p>	<ul style="list-style-type: none"> <li>○ Input a TC 971 AC 850 (current tax year only) to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return.</li> <li>○ Advise the taxpayer the refund will not be a direct deposit and will be a paper check to the address on the return.</li> <li>○ Continue to paragraph 4 below.</li> </ul>
<p><b>6</b></p> <p>The refund amount provided by the taxpayer does not match the refund amount on the return received by the IRS. Confirm that the taxpayer is providing the refund amount from the return they filed and not from memory, a summary page, or other documents, prior to determining the return is identity theft.</p> <p><b>OR</b></p> <p>None of the information provided by the taxpayer matches the return received by the IRS.</p> <p><b>OR</b></p>	<p>Advise the taxpayer the information provided does not match the return the IRS has received and does not appear to be their return, see IRM 25.25.6.5.3, <i>Authentication Passed and the Taxpayer Did Not File the Return in Question</i>.</p>

<p>The address does not match and the taxpayer states that the address is unknown to them <b>AND</b> the refund will be issued as a paper check.</p> <p><b>NOTE:</b> Consider minor street or state spelling errors (including Major City Codes, see Exhibit 3.41.277-4, <i>Major City Codes</i>) or missing apartment numbers as a verified address.</p>	
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4. Follow the chart below for the required account resolution:

<b>IF</b>	<b>THEN</b>
<p><b>1</b></p> <p>The taxpayer's return is UP 126 RC "0" (CC TRDBV summary screen may show the return current status as "MEF/PAPER GUF PERFECTED RETURN" or "GUF REINPUT" and tax return is Unpostable (UP) 126)</p>	<p>See IRM 25.25.6.5.1.1, <i>The Taxpayer's Return is Unpostable 126 Reason Code "0"</i></p>
<p><b>2</b></p> <p>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>See IRM 25.25.6.5.1.2, <i>The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129</i></p>
<p><b>3</b></p> <p>The taxpayer's return was deemed identity theft and is showing as an "OPEN" UP 126 RC "0" on CC UPTIN/UPDIS</p> <p><b>OR</b></p> <p>The taxpayer's return information has been removed from MFT 30</p> <p><b>OR</b></p> <p>The return has been moved to MFT 32</p>	<p>See IRM 25.25.6.5.5, <i>Previous Taxpayer Protection Program Actions - Return Previously Deemed Identity Theft</i></p>

<p><b>OR</b></p> <p>The return has been archived/deleted (Command code (CC) TRDBV shows "GUF VOIDED DELETED" or GUF Perfected and the CC TRDBV "CODES" screen shows UP 126 RC "0")</p>	
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**IRM 25.25.6.5.1.2 - Added new instructions for manual reversal of TC 971 AC 129 with specific MISC field required when inputting the TC 972 AC 129 and included chart to breakdown MISC fields and when to use each one.**

1. The taxpayer has passed authentication and the account contains one return that is posted to MFT 30 and the account has unresolved Taxpayer Protection Program (TPP) indicators, see IRM 25.25.6.1.7, *Taxpayer Protection Program Overview*. The account may contain an unreversed transaction code (TC) 971 action code (AC) 129. The return may be unpostable (UP) 147 or may be posted with the refund held or issued.
2. All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
  - IRM 25.25.6.3, *Taxpayer Protection Program (TPP) Basic Authentication and Research*
  - IRM 25.25.6.4, *Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures*

**NOTE:** HRA may not have been completed if the taxpayer states they have already received their refund.

- TAC assistors see IRM 25.23.2.7.2.1, *Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC*
  - IRM 25.25.6.5.1, *Authentication Passed and the Taxpayer Filed the Return in Question*
3. Follow the instructions below to respond to the taxpayer and resolve the account:

**NOTE:** If the account contains an unreversed TC 971 AC 129, the reversal TC 972 AC 129 with a specific MISC field (TC 972 AC 129) is required. The input of this field will ensure the reversal request is received in RIVO. There are four MISC fields that will be used depending on the account markers. See the table in paragraph 4 to input the correct MISC field in the reversal transaction. The TVT tool is currently being updated, therefore, the input of the TC 971 AC 129 with specific MISC field, must be input manually. See Exhibit 25.25.6-6, *Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen*, for input instructions.

IF	THEN
<p><b>1</b></p> <p>The taxpayer's return is posted to MFT 30, the refund is held, and the account <b>does not</b> contain a TC 971 AC 052</p> <p><b>OR</b></p> <p>The account <b>contains</b> a TC 971 AC 052 with a MISC field of "RRPIDT"</p> <p><b>EXCEPTION:</b> If the account contains a TC 971 AC 123 with a MISC field of "TPP RECOVERY" or the TC 971 AC 129 contains the DLN of the return in question and BKLD in the MISC field <b>or</b> contains the literal "IVO EL IDT" in the MISC field, see block 3 below.</p>	<p>See IRM 25.25.6.5.1.2.1, <i>The Taxpayer's Return is Posted, the Refund is Held, and the Account Does Not Contain a Transaction Code (TC) 971 Action Code (AC) 052</i></p>
<p><b>2</b></p> <p>The taxpayer's return is posted to MFT 30, the refund is held, and the account <b>contains</b> a TC 971 AC 052 (Accounts containing a TC 971 AC 052 with a MISC field of "RRPIDT" should be resolved per block 1 above.)</p> <p><b>EXCEPTION:</b> If the TC 971 AC 129 contains the DLN of the return in question and BKLD in the MISC field <b>or</b> contains the literal "IVO EL IDT" in the MISC field, see block 3 below.</p>	<p>See IRM 25.25.6.5.1.2.2, <i>The Taxpayer's Return is Posted, the Refund is Held, and the Account Contains a Transaction Code (TC) 971 Action Code (AC) 052</i></p>
<p><b>3</b></p> <p>The taxpayer's return is posted to MFT 30, the refund is held, and the account contains an unreversed TC 971 AC 129 with the DLN of the return in question and BKLD in the MISC field</p> <p><b>OR</b></p>	<p>See IRM 25.25.6.5.1.2.3, <i>The Account Contains an Unreversed Transaction Code (TC) 971 Action Code (AC) 129 with the Document Locator Number (DLN) and BKLD or IVO EL IDT in the MISC Field - Refund Held with an RIVO Freeze Code</i></p>

<p>An unreversed TC 971 AC 129 with "IVO EL IDT" in the MISC field</p> <p><b>NOTE:</b> The account may also contain a TC 971 AC 123 with a MISC field of "TPP RECOVERY"</p>	
<p><b>4</b></p> <p>The taxpayer's return is posted, the refund has been issued, and the account contains an unreversed TPP indicator such as a TC 971 AC 129</p>	<p>See IRM 25.25.6.5.1.2.4, <i>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</i></p>
<p><b>5</b></p> <p>The taxpayer's return is Unpostable 147 and the account contains an unreversed TC 971 AC 129</p> <p><b>REMINDER:</b> A TC 971 AC 121 with a MISC field of "UP 147" is not a TPP case, see IRM 21.4.1.4.1.2, <i>Return Found/Not Processed</i>, for additional instructions.</p>	<p>See IRM 25.25.6.5.1.2.5, <i>The Taxpayer's Return is Unpostable 147 and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code (TC) 971 Action Code (AC) 129</i></p>

4. For accounts with an unreversed TC 971 AC 129 on the module, a reversal transaction TC 972 AC 129 with a specific MISC field is now required based on account markers below:

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

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

5. Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, *Taxpayer Advocate Service (TAS) Case Criteria*, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.

**IRM 25.25.6.5.5.3 - Removed references to the TC 971 AC 129 from the table.**

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

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

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

IF	THEN
<p><b>1</b></p> <p>The return is for tax year 2020 or 2019 and filed on paper or electronically</p> <p><b>NOTE:</b> Beginning in cycle 47 of the processing year 2021, returns</p>	<ul style="list-style-type: none"> <li>o Follow the procedures in IRM 25.25.6.7.1, <i>Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal</i></li> </ul>

<p>for tax year 2019 cannot be moved from MFT 32. Follow the instructions in the block 2 below.</p> <p><b>NOTE:</b> If command code (CC) ENMOD or CC IMFOLE contains a merge transaction, see IRM 3.13.5.25, <i>Transaction Codes Used to Merge Accounts</i>, and Document 6209 Section 8A - Master File Codes , (TC 005/006) for a list of transactions codes involved in merging accounts and follow the instructions in block 2 below.</p>	<p><i>Criteria &amp; Procedures.</i></p>
<p><b>2</b></p> <p>The return is for tax year 2018 or prior and was filed <b>electronically (ELF OR MEF)</b></p> <p><b>NOTE:</b> Beginning in cycle 47 of the processing year 2021, follow the instructions in this block for tax year 2019* returns posted on MFT 32.</p> <p>Also use the instructions in this block for any of the following scenarios:</p> <ul style="list-style-type: none"> <li>○ The TC 971 AC 111 has been previously input on MFT 32 but the return never posted to MFT 30</li> <li>○ The TC 971 AC 111 is/was unpostable on MFT 32 and the return never posted to MFT 30</li> <li>○ The account has been previously merged.</li> </ul> <p><b>NOTE:</b> A TC 971 AC 111 will go unpostable (UP) 168 RC 0 if the account has had an account merge or slot completed in the</p>	<ul style="list-style-type: none"> <li>○ Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RICS RIVO - MFT 32 Reversal". Include in the remarks the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing. Verify the DLN number.</li> <li>○ If a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</i></li> <li>○ If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i></li> <li>○ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account</i></li> </ul>

<p>prior or current tax year processing.</p>	<p><i>Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</p> <ul style="list-style-type: none"> <li>○ Advise the taxpayer to allow 4-6 weeks to complete the processing of the return. If they are expecting a refund and have not received their refund after 6 weeks, advise the taxpayer to contact us at toll-free number, 800-829-1040 (267-941-1000 for International taxpayers).</li> </ul>
<p>The return is for tax year 2018 or prior and is a <b>Paper</b> filed return</p> <p><b>NOTE:</b> Beginning in cycle 47 of the processing year 2021, follow the instructions in this block for tax year 2020 returns posted on MFT 32.</p> <p>Also use the instructions in this block for any of the following scenarios:</p> <ul style="list-style-type: none"> <li>○ The TC 971 AC 111 has been previously input on MFT 32 but the return never posted to MFT 30</li> <li>○ The TC 971 AC 111 is/was unpostable on MFT 32 and the return never posted to MFT 30</li> <li>○ The account has been previously merged.</li> </ul> <p><b>NOTE:</b> A TC 971 AC 111 will go unpostable (UP)</p>	<ul style="list-style-type: none"> <li>○ Ask the taxpayer to submit a signed copy of their tax return by fax and advise that faxing the return will expedite processing.</li> <li>○ They may submit the signed copy via e-fax to <del>#####</del> #</li> <li>○ If the taxpayer cannot submit a faxed copy, advise that we will have to order the copy of the tax return.</li> <li>○ Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RICS RIVO - MFT Reversal". Include in the remarks the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing.</li> <li>○ If a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit</li> </ul>

<p>168 RC 0 if the account has had an account merge or slot completed in the prior or current tax year processing.</p>	<p>25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified</i></p> <ul style="list-style-type: none"> <li>○ If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i></li> <li>○ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i></li> <li>○ Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund and have not received their refund after 9 weeks, advise the taxpayer to contact us at toll-free number, 800-829-1040 (267-941-1000 for International taxpayers).</li> </ul>
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**IRM 25.25.6.6.4 - Updated RIVO Stop number to 6578 in table box 6&7.**

5. If all TPP issues have been resolved and the taxpayer allowed the appropriate time frame to receive the refund or notice, follow the chart below to respond to the taxpayer and resolve the account:

<b>IF</b>	<b>THEN</b>
<b>1</b>	Follow Normal Refund Inquiry

<p>The return is posted to the account (transaction code (TC) 150 present) and the refund was issued (TC 846/TC 840 or refund offset indicators present).</p>	<p>Procedures see IRM 21.4, <i>Refund Inquiries</i>.</p>
<p><b>2</b></p> <p>The return is posted on the account (TC 150 present) and the refund is held on the account with a -R Freeze.</p>	<p>Refer to IRM 21.5.6.4.35.3, <i>-R Freeze Overview for Accounts With Return Integrity Verification Operations (RIVO) Involvement</i>, for additional procedures.</p>
<p><b>4</b></p> <p>For current year and 2019 returns</p> <ul style="list-style-type: none"> <li>○ The MFT 32 systemic reversal process has started, review the account for the following: <ul style="list-style-type: none"> <li>- If paper return, ESTAB control is present or other RIVO control</li> <li>- If electronic ELF/MEF return, open control shows</li> <li>- TPP/IDT markers have been reversed</li> <li>- Open control CXX,RTP-MMDD present</li> </ul> </li> </ul> <p>AND</p> <ul style="list-style-type: none"> <li>○ The 9 weeks (or 16 weeks for duplicate filing cases) have not passed</li> </ul>	<ul style="list-style-type: none"> <li>○ Advise the taxpayer the return is still processing and to allow 9 weeks (or 16 weeks for duplicate filing cases) from the input of the reversal transaction.</li> </ul>
<p><b>5</b></p>	<ul style="list-style-type: none"> <li>○ Research the account for</li> </ul>

<p>For current year and 2019 returns</p> <ul style="list-style-type: none"> <li>○ The MFT 32 systemic reversal process has started, review the account for the following: <ul style="list-style-type: none"> <li>- If paper return, ESTAB control is present or other RIVO control</li> <li>- If electronic ELF/MEF return, open control shows</li> <li>- TPP/IDT markers have been reversed</li> <li>- Open control CXX,RTP-MMDD present</li> </ul> <p>AND</p> </li> <li>○ The 9 weeks (or 16 weeks for duplicate filing cases) have passed</li> </ul>	<p>return status, check for open/monitor controls, including unpostable transactions or CC ERINV for ERS status. Follow appropriate IRM procedures if return has not posted due to a processing issue. Advise the taxpayer of the timeframe based on the status of the return. Continue to next bullet if no return processing evidence is found.</p> <ul style="list-style-type: none"> <li>○ Determine if MFT 32 reversal procedures were input correctly (i.e. DLN matches on TC 971 AC 111), review IRM 25.25.6.7.1, <i>Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria &amp; Procedures</i>. If reversal transaction did not post correctly follow procedures below.</li> <li>○ If after account research, no evidence is found that the tax return was sent to processing or in Unpostables, ERS status or pending to post, advise the taxpayer the return must be sent to processing again and apologize for the delay.</li> <li>○ If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RICS RIVO - MFT Reversal".</li> <li>○ Include in the remarks, "Second Request" the</li> </ul>
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	<p>authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing (verify the DLN number). Advise the taxpayer to allow 60 days for processing.</p> <ul style="list-style-type: none"> <li>○ For paper returns follow second and third bullet in box 6 below.</li> <li>○ If the return has not posted but markers have been reversed and the account contains an open/monitoring control (RTP), initiate a Form 4442/e-4442 using "RICS RIVO - MFT Reversal" queue.</li> <li>○ Advise the taxpayer to allow 60 days for processing.</li> </ul>
<p><b>6</b></p> <p>For 2018 and prior year returns</p> <ul style="list-style-type: none"> <li>○ The MFT 32 reversal process has started, review the account for the following: <ul style="list-style-type: none"> <li>-If paper return, ESTAB control is present or other RIVO control</li> <li>-If ELF/MEF return, open control shows</li> <li>-TPP/IDT markers have been reversed</li> <li>-Open control CXX,RTP-MMDD present</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>○ Research CC TXMOD for an IDRS control with RTPXXXX (Return to Process) in the activity code, if present, and the return is an ELF/MEF return, and it has been 60 days or more from the control date, advise the taxpayer to allow another 60 days from the date of the call. Apologize and explain that due to the pandemic closures there are some offices experiencing delays.</li> <li>○ For paper returns, if no RTPXXXX (Return to Process) in the activity control, and the account is not resolved, apologize to the taxpayer, and ask the taxpayer to submit a copy of the tax return to e-fax number # [REDACTED] # to expedite the processing of the return and allow 60 days for processing from fax in</li> </ul>

	<p>date.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer cannot e-fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053.</li> <li>○ Advise the taxpayer to allow 90 days for processing if mailed in.</li> <li>○ If it has been 60 days or more after the return was submitted by e-fax or the additional ELF/MEF return timeframe in bullet 1 has expired, initiate a Form 4442/e-4442 using "RICS RIVO - MFT Reversal" queue.</li> <li>○ Advise the taxpayer to allow 60 days from the date of the Form 4442. Apologize for the delay and explain that due to the pandemic closures there are some offices experiencing delays.</li> </ul>
<p><b>7</b></p> <p>For all 2018 and prior year paper returns</p> <ul style="list-style-type: none"> <li>○ The MFT 32 reversal process has started, review the account for the following: <ul style="list-style-type: none"> <li>- If paper return, ESTAB control is present or</li> </ul> </li> <li>○ Monitoring control is</li> </ul>	<ul style="list-style-type: none"> <li>○ Advise the taxpayer Letter 0418C was issued to request a copy of their tax return.</li> <li>○ To expedite the processing of the return, ask the taxpayer to submit a copy of the tax return to e-fax # [REDACTED] #.</li> <li>○ If the taxpayer has already responded to the letter or hasn't received the letter, they may still submit an e-fax copy.</li> <li>○ Advise the taxpayer to allow 4-6 weeks for processing if</li> </ul>

<p>present for 418C</p> <p><b>AND</b></p> <ul style="list-style-type: none"> <li>○ A Letter 418C, was issued.</li> </ul>	<p>mailed in or if submitting a faxed copy.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer cannot e-fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053.</li> <li>○ Apologize for the delay and explain that due to the pandemic closures there are some office experiencing delays.</li> <li>○ If the 4-6 week timeframe has expired, apologize to the taxpayer and go to the second bullet above and request the return and ask taxpayer to allow 60 days.</li> </ul>
<p><b>8</b></p> <p>The return is posted and the refund is held and the account contains a TC 971 action code (AC) 129 or a TC 972 AC 129 and it has been 9 weeks or more since the IDRS control base was opened with activity codes "NONIDT", "NONIDTRESQ", "NONIDTBKLD", or "NONIDTREV".</p>	<ul style="list-style-type: none"> <li>○ Complete a Form 4442/e-4442 to RIVO using the "RICS RIVO Unresolved Module Freeze Only" queue.</li> <li>○ Advise the taxpayer to allow 60 days.</li> </ul>

**IRM 25.25.6.7.1 - Removed reference to the TC 971 AC 129 reversals and emphasized that controls should not be opened to RIVO when reversing MFT 32 returns. RIVO no longer needs an open control for MFT 32 reversals. Changed the RIVO Stop to 6578. Removed TC 971 129 MISC field chart.**

1. Returns that have been moved to MFT 32 as identity theft returns may be moved to MFT 30. The MFT 32 reversal transactions for current (2020) and

preceding tax year (2019) returns can be input systemically, as long as the following conditions are met:

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

**NOTE:** If a TC 971 AC 111 is input on MFT 32 after the account has been resequenced or merged, the TC 971 AC 111 will go unpostable (UP) 168 reason code (RC) "0".

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

**NOTE:** The MFT 32 reversal procedures have been updated and an open control is no longer required. **Do not open a control to RIVO when inputting a TC 971 AC 111 to move the return to MFT 30.**

IF	AND	THEN
Current year (2020) or preceding year (2019) tax return:  For Taxpayer	The identity of the caller/inquiry has been authenticated	<ul style="list-style-type: none"> <li>○ Input transaction code (TC) 971 action code (AC) 111 on MFT 32, include the</li> </ul>

<p>Protection Program (TPP) Assistors and Identity Theft Victims Assistance (IDTVA) employees working Correspondence Imaging System (CIS) inventory</p> <p><b>NOTE:</b> IDTVA employees should follow these procedures when working Correspondence Imaging System (CIS) inventory that requires an adjustment after the MFT 32 return has been moved back to MFT 30. IDTVA employees should resolve their CIS case following normal account resolution procedures once the return has posted to MFT 30.</p>	<p>and the taxpayer identification number (TIN) owner filed the return</p>	<p>document locator number (DLN) of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, <i>Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen.</i></p> <ul style="list-style-type: none"> <li>○ Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 was input on MFT 32 but the return did not post to MFT 30, the return will need to be reprocessed to MFT 30.</li> <li>○ If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i></li> <li>○ If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see</li> </ul>
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		<p>Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</i></p> <ul style="list-style-type: none"> <li>○ When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</i></li> <li>○ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i></li> <li>○ Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My</li> </ul>
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		<p>Refund?, on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.</p>
<p><b>6</b> For 2018 and prior year returns</p>		<ul style="list-style-type: none"> <li>○ If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RICS RIVO - MFT Reversal".</li> <li>○ If the return was a paper filed return, ask the taxpayer to submit a copy of the tax return to e-fax number # [REDACTED] [REDACTED] # to expedite the processing of the return and allow 4-6 weeks for processing from the fax in date.</li> <li>○ If the taxpayer cannot fax in the copy, advise the taxpayer to mail in the return to the</li> </ul>

		<p>following address and allow 6-8 weeks for processing.</p> <ul style="list-style-type: none"> <li>○ Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053</li> <li>○ RIVO will place a control on the case once the tax return is sent to processing with RTP in the activity code.</li> </ul>
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**IRM 25.25.6.7.1.1 - Added instructions for reversing TPP markers TC 971 AC 121/124 and Identity theft markers 971 AC 506.**

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 e-fax from # [REDACTED] #
  - Accounts Management System (AMS) e-4442 "RICS RIVO Complex Issue Not ID Theft" queue
  - AMS e-4442 "RICS 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.

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

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

processing year		<p><b>NOTE:</b> Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 has already been input on MFT 32 but the return did not post to MFT 30, the return will need to be reprocessed to MFT 30.</p> <ul style="list-style-type: none"> <li>○ If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i></li> <li>○ If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified</i></li> <li>○ When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522</i></li> <li>○ Add AMS notes for</li> </ul>
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		transactions completed
<p><b>2</b></p> <p>For prior year (2018 and prior) returns</p> <p>The return/account meets one of the following:</p> <ul style="list-style-type: none"> <li>○ The return is for tax year 2018 or prior</li> <li>○ The return is for the immediate preceding tax year (2019) and is being moved after cycle 47 of the current processing year (2021)</li> <li>○ The return is for any tax year and a TC 971 AC 111 with the same DLN is posted on MFT 32 and the return did not post to MFT 30</li> <li>○ The return is for any year and the TC 971 AC 111 is UP 168 RC "0" on MFT 32</li> </ul>		<p>See IRM 25.25.6.8, <i>Archived - Deleted Return Reprocessing Procedures - RIVO Employees.</i></p>