

IRM PROCEDURAL UPDATE

DATE: 04/28/2020

NUMBER: wi-25-0420-0560

**SUBJECT: Taxpayer Protection Program (TPP) E-fax Response Procedure;
Letter 5747C Online Option**

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

CHANGE(s):

IRM 25.25.6.1.7(3) - Added Letter 5747C refers taxpayers to online option at IDverify website as well as offering in-person TAC option.

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

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

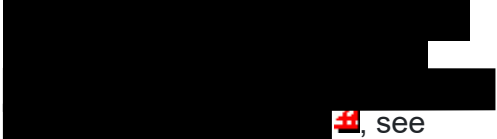
- A Letter 4883C, *Potential Identity Theft during Original Processing* - issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH". (Spanish version 4883SP)
- A Letter 5447C, *Potential Identity Theft during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

authentication process. Responses to the Letter 5071C should be resolved using the instructions for the Letter 4883C. **DO NOT ISSUE** the Letter 5071C manually.

IRM 25.25.6.2(11) - Added instructions to refer taxpayer to online option at IDverify website and advise it is the safest and fastest option to authenticate.

11. Review the correspondence reply using the chart below:

IF	THEN
<p>1</p> <p>The response is blank (does not contain any documents or statements).</p>	<p>Treat the response as a non-response and destroy as classified waste. Do not open a control base and do not take any action on the account.</p>
<p>2</p> <p>The taxpayer is claiming identity theft (any TPP letter).</p>	<p># [REDACTED] See IRM 25.25.6.2.1, <i>The Taxpayer is Claiming Identity Theft (Letter Reply Procedures)</i>.</p>
<p>3</p> <p>The taxpayer states or indicates they filed the return.</p> <p>EXCEPTION: If the taxpayer is responding to the Letter 5747C or the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 4 below.</p>	<p>The taxpayer is directed to provide the documentation for authentication and verification of the return in question, see IRM 25.25.6.2.2, <i>The Taxpayer Filed the Return in Question (Letter Reply Procedures)</i>.</p>
<p>4</p> <p>The taxpayer is responding to the Letter 5747C (the account should contain a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or the account contains a TC 971 AC 123 "HIGH RISK AUTH".</p>	<p>The taxpayer must visit the online IDverify website or go to the Taxpayer Assistance Center (TAC), see IRM 25.25.6.2.2.3, <i>Responses to Letter 5747C (Letter Reply Procedures)</i>.</p> <p>EXCEPTION: # [REDACTED]</p>

	 <p>#, see Exhibit 2.3.32-7, <i>IMF Entity Data</i>, for valid values.</p>
<p>5</p> <p>The taxpayer is responding to the Letter 3064C or Letter 6167C and the response contains new or additional information for a determination.</p>	<p>See block 3 or 4 above as appropriate.</p>
<p>6</p> <p>The taxpayer is responding to the Letter 3064C or Letter 6167C and no additional information has been provided or the same information was provided, and a determination cannot be made based on the response or research.</p>	<ul style="list-style-type: none"> • 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>. • Input/Update EFDS notes as appropriate. • 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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Destroy the response as classified waste, including any signed or unsigned returns. • Close the RIVO correspondence control base with an activity field of "FAILEDAUTH".
<p>7</p>	<p>See IRM 25.25.6.1.7.2, <i>Disaster</i></p>

The correspondence/referral indicates the taxpayer is in a disaster area or the account contains a -O freeze or -S freeze.	<i>Area Declarations.</i>
8 The response does not contain any documents or statements but contains a telephone number.	See IRM 25.25.6.2.2.2, <i>Complete Documentation Not Provided or Invalid.</i>

IRM 25.25.6.2.2(2) - Revised verbiage If/Then descriptions when TPP documentation is received.

2. Follow the chart below:


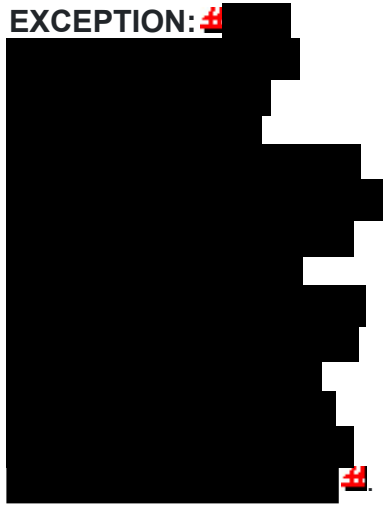

IF	THEN
1 Complete documentation was received	See IRM 25.25.6.2.2.1, <i>Documentation Received</i>
2 Incomplete/invalid or no documentation was received	See IRM 25.25.6.2.2.2, <i>Complete Documentation Not Provided or Invalid</i>

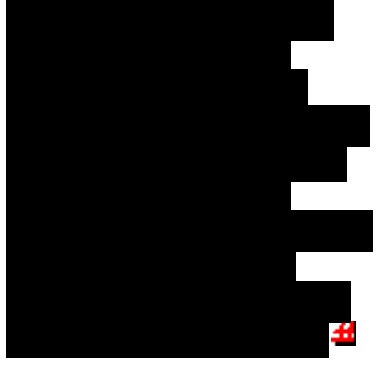
IRM 25.25.6.2.2.1 - Updated title, Documentation Received. Added an exception for TPP e-fax responses received based on guidance.

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


ACTION	DETERMINATION	THEN
1	The documentation is considered valid	Consider the identity

<p>The documentation provided can be verified or appears valid based on internal and/or external sources as necessary such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc.</p> <p>NOTE: # [REDACTED]</p>		<p>authenticated and continue to paragraph 2</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>

		
<p>3 If the taxpayer submits documentation to verify their identity via e-fax due to TAC office closures, see Alert 20A0144, Treatment of TPP Taxpayers Sent to TAC During COVID-19 Shutdown,</p> <p>And</p> <p>complete documentation was received by e-fax and can be verified or appears valid based on internal and/or external sources as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc.</p> <p>EXCEPTION: # </p> <p>NOTE: # </p>		<p>Consider their identity authenticated and continue to paragraph 2</p>

		
<p>4 If the taxpayer submits documentation to verify their identity via e-fax due to TAC office closures, see Alert 20A0144 , Treatment of TPP Taxpayers Sent to TAC During COVID-19 Shutdown 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>

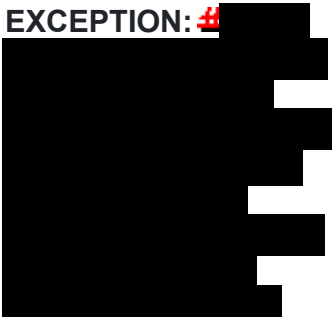
IRM 25.25.6.2.2.2 - Updated title, Complete Documentation Not Provided or Invalid. Revised procedures for e-fax responses received per guidance and instructions for cases meeting exception criteria.


1. The taxpayer has not provided any or all of the recommended or required 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
1	A telephone number is		<ul style="list-style-type: none"> • Contact the taxpayer by telephone and perform

<p>Accounts Management Services (AMS) notes do not indicate the taxpayer contacted the IRS by phone or in person.</p> <p>EXCEPTION: 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>provided on the response.</p>	<p>authentication, see IRM 25.25.6.3, <i>Taxpayer Protection Program (TPP) Basic Authentication and Research</i>.</p> <ul style="list-style-type: none"> • IRM 25.25.6.4, <i>Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures</i>. • 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>. <p>EXCEPTION: # [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"> • Close the RIVO control base with an activity field of "FAILEDAUTH" or "RTN2PROC", as appropriate. • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services</i>
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		<p>(AMS). Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</p> <ul style="list-style-type: none"> • Destroy the response as classified waste, including any signed or unsigned returns. • If the taxpayer can be authenticated, see IRM 25.25.6.2.2.1, <i>Documentation Received</i>.
<p>2</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"> • Send a Letter 3064C, <i>IDRS Special Letter</i>, (beginning September 3, 2019, issue Letter 6167C, <i>Identity Authentication Incomplete</i>, instead of Letter 3064C) with paragraph "C" to the taxpayer advising them their identity could not be authenticated based on the information provided and they should 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. <p>EXCEPTION: # </p>

		<p> #, see Exhibit 2.3.32-7, <i>IMF Entity Data</i>, for valid values.</p> <ul style="list-style-type: none"> • Close the RIVO control base with an activity field of "SENT2TAC". • 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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Destroy the response as classified waste, including any signed or unsigned returns.
<p>3</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"> • Issue the Letter 6167C, <i>Identity Authentication Incomplete</i>, with paragraph "D" advising the taxpayer to submit their documentation to complete the authentication process. • Use Form 3699, <i>Return of Documents to Taxpayer</i>, to return original documents. • Close your control base.
<p>4</p> <p>If the taxpayer submits documentation to verify their identity via e-fax due to TAC office closures, per Alert 20A0144 , Treatment of TPP Taxpayers Sent to TAC During COVID-19</p>		<ul style="list-style-type: none"> • Send a Letter 3064C, <i>IDRS Special Letter</i>, to the taxpayer advising their identity could not be authenticated based on the information provided and include: • What document was missing or unacceptable

<p>Shutdown, 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>		<ul style="list-style-type: none"> Explain they should resubmit documentation to the e-fax number # [REDACTED] #.
<p>5</p> <p>The taxpayer e-fax meets # [REDACTED] #</p>		<p>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 www.idverify.irs.gov to authenticate their identity and also provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits.</p>
<p>6</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"> 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>. Close the RIVO control base with an activity field of "FAILEDAUTH". Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account</i>

		<p><i>Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-6, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i></p> <ul style="list-style-type: none"> • Destroy the response as classified waste, including any signed or unsigned returns.
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IRM 25.25.6.2.2.3 - Added instructions to refer taxpayer to online option at IDverify website and advise it is the safest and fastest option to authenticate.

1. Taxpayers who have been issued the Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY*, # [REDACTED] #. The taxpayer cannot authenticate over the telephone; therefore, the letter instructs the taxpayer to visit the IDverify website or go to the Taxpayer Assistance Center (TAC) in their area.

NOTE: Follow the instructions below for accounts containing 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".

2. If a response to the Letter 5747C is received or the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY", or the account contains a TC 971 AC 123 "HIGH RISK AUTH", follow the chart below to respond to the taxpayer:

IF	THEN
<p>1</p> <p>The response states they did not file the return.</p>	<p>See IRM 25.25.6.2.1, <i>The Taxpayer is Claiming Identity Theft (Letter Reply Procedures)</i>.</p>
<p>2</p> <p>The taxpayer filed the return and it is # [REDACTED]</p>	<p>See IRM 25.25.6.2.2.1, <i>Documentation Received</i>.</p>

<p style="text-align: right;">#</p> <p>3</p> <p>The response or the AMS notes indicate the taxpayer contacted the TPP toll-free line and was advised to visit the IDverify website or go to the TAC office, however the taxpayer could not visit the TAC office #</p> <p># or was unable to authenticate online; therefore, they were advised to mail their documentation to TPP.</p>	<p>Review the documentation provided and research internal sources to try to authenticate the taxpayer, see IRM 25.25.6.2.2, <i>The Taxpayer Filed the Return in Question (Letter Reply Procedures)</i>.</p> <ul style="list-style-type: none"> • If a determination can be made, see IRM 25.25.6.2.2.1, <i>Documentation Received</i>. • If a determination cannot be made, refer the case to the lead. If agreed, take the following actions: <p>EXCEPTION: #</p> <p>#</p> <ul style="list-style-type: none"> • Send a Letter 3064C, <i>IDRS Special Letter</i>, to the taxpayer advising them their identity could not be authenticated based on the information provided. Advise the taxpayer of additional documentation that may be submitted to assist in authenticating their identity or to 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. <p>EXCEPTION: #</p> <p>#, see Exhibit 2.3.32-7, <i>IMF Entity Data</i>, for valid values.</p>
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	<ul style="list-style-type: none"> • Close the RIVO control base with an activity field of "SENT2TAC". • 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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Destroy the response as classified waste, including any signed or unsigned returns.
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IRM 25.25.6.3 - Added Letter 5747C refers taxpayers to online option at IDverify website as well as offering in-person TAC option.

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 section to authenticate callers. When a TPP assistor is transferring a call to the Spanish speaking line, the TPP telephone assistor should transfer to #92019/IUP#1019.
2. TPP phone calls from the taxpayer may be received in response to one of the following letters:

NOTE: The CC TXMODA may contain a TC 971 AC 123 with the letter number in the miscellaneous field.

- Letter 4883C, *Potential Identity Theft during Original Processing* - issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)
- Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address* - issued on accounts for returns filed with an address outside the United States (5447SP - Spanish version)
- Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY* - issued on accounts 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" (5747SP - Spanish version). The letter comes with the online verification option that instructs the taxpayer to

use the IDverify website at www.idverify.irs.gov to authenticate their identity and also provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits.

- Letter 5071C, *Potential Identity Theft During Original Processing with Online Option* - this letter is being issued for accounts meeting specific criteria. The letters will provide a web address to the Identity Verification Service landing page located via the IRS.gov website. The letter provides the option of using the website or calling the TPP number to authenticate their identity. If the caller chose not to use the IDverify website, states they had issues with the website, were confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process. Resolve responses to the Letter 5071C using the instructions for the Letter 4883C. **DO NOT** issue the Letter 5071C manually, issue the Letter 4883C instead.
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.
 4. Before any action can be taken on the account you must know the purpose of the call.
 5. If the caller is not calling in response to a TPP letter or was not advised to call TPP by another IRS assistor, refer the caller to the appropriate area per the Telephone Transfer Guide .
 6. 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.
 7. The caller states they are calling in response to a TPP letter (Letter 4883C/SP, Letter 5071C/SP, 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.
 8. 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] # or taxpayers claiming identity theft are not required to have the TPP letter, continue with the authentication process.

9. 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.
10. If the caller states they have previously authenticated either by phone, the website, correspondence, or in the Taxpayer Assistance Center (TAC), and are checking on the status of their refund. Ask the taxpayer what date they authenticated and determine if the date they authenticated meets the processing time frame of 9 weeks and follow the chart below:

IF	THEN
<p>1</p> <p>The appropriate time frame has not passed from the date the taxpayer authenticated.</p> <p>NOTE: Accessing the account is not required if the caller has not allowed the appropriate processing time frame.</p>	<p>Advise the taxpayer to allow 9 weeks from the date they authenticated to receive the refund. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.</p>
<p>2</p> <p>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, <i>Required Taxpayer Authentication</i>, and IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>, as required by the IRM based on account issues. • Once basic authentication has been completed, review the account for any unresolved TPP issues. <p>NOTE: See IRM 25.25.6.1.7, <i>Taxpayer Protection Program Overview</i>, 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, <i>Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors</i>, 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, advise the taxpayer of the refund 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 , <i>Initial Authentication Transfer Procedures/Transfer PIN</i>. • If transferring the caller, input AMS notes as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
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11. 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.
12. 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.
13. 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.
14. 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
<p>1</p> <p>The taxpayer received any TPP letter.</p>	<p>The taxpayer is claiming identity theft.</p> <p>NOTE: # [REDACTED] #</p>	<ul style="list-style-type: none"> • Authenticate the caller, see IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i>, and IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>, 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, <i>Resolving the Account when the Taxpayer Has Claimed Identity Theft</i>. • 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, advise the taxpayer of the refund 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, <i>Initial Authentication Transfer Procedures/Transfer PIN</i>. • If transferring the caller, input AMS notes as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account</i>

		<i>Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i>
<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>NOTE: If one year meets "TAC AUTH ONLY" criteria, then the caller should be referred to the IDverify website or TAC for authentication.</p>	<p>The caller cannot authenticate over the phone. Follow the instructions in IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC)</i>, 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.</p> <p>EXCEPTION: # [REDACTED]</p>
<p>3</p> <p>The caller received a Letter 4883C, Letter 5071C or Letter 5447C.</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.</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

		<p>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.</p> <ul style="list-style-type: none"> • If the caller chooses to call back when they have the returns available, thank the caller, no other account action is required. If you have already accessed the account on AMS, input AMS notes as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
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15. 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.

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

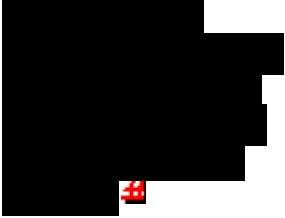
IF	AND	THEN
<p>1</p> <p>The caller filed a return and lost the letter or did not receive a letter and was referred to the TPP toll-free line by an IRS assistor.</p>	<p>Processing time frames have been met, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>.</p>	<p>See IRM 25.25.6.6.2, <i>Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter</i>.</p> <p>EXCEPTION: # [REDACTED]</p>
<p>2</p> <p>The caller states they received a TPP letter and filed a return (the caller may or may not have the letter with them).</p>	<p>The caller has received the refund they were expecting.</p>	<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, <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>, 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, <i>Authentication Passed and Multiple Returns are Present</i>, to resolve the account and close the TPP issues.
<p>3</p>	<p>The caller has located the TPP</p>	<p>Continue with the authentication process.</p>

<p>The caller called previously but did not have the TPP letter with them, and the letter could not be reissued, and they were referred to the TAC.</p>	<p>letter.</p>	
<p>4</p> <p>The caller called previously and declined to answer some or all of the authentication questions.</p>	<p>The caller requested to go to the TAC to authenticate.</p>	<p>Review the AMS notes for the previous authentication process.</p> <p>If HRA was not started, continue with the authentication process.</p> <p>If AMS notes indicate HRA was started, advise the caller they must go to the TAC, 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.</p>
<p>5</p> <p>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.</p>	<p>AMS notes indicate the caller previously authenticated with a TPP assistor or in the TAC office (issue type such as TPP-HIGH RISK PASSED)</p> <p>NOTE: The caller is not required to have a TPP letter if AMS notes indicate the caller previously passed authentication.</p>	<ul style="list-style-type: none"> • Authenticate the caller, see IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i> and IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>, as required by the IRM based on account issues. • See IRM 25.25.6.5.1, <i>Authentication Passed and the Taxpayer Filed the Return in Question</i>, to resolve the account.
<p>6</p> <p>There are no AMS notes indicating</p>	<p>The caller does not have the TPP letter.</p> <p>NOTE: If the caller</p>	<p>See IRM 25.25.6.6.2, <i>Procedures for when the Caller has Not Received or Lost the Taxpayer Protection</i></p>

<p>DLN of the return in question.</p>	<p>Taxpayer Assistance Center (TAC) to be authenticated. Advise the caller a TAC appointment will be required, 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.</p> <p>EXCEPTION: # [REDACTED]</p> <ul style="list-style-type: none"> Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
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19. Once the control number has been verified, 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] (a credit elect is not a zero-balance return), including accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a</p>	<ul style="list-style-type: none"> Follow additional authentication procedures, see IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>. If the caller passes authentication, continue to IRM 25.25.6.5.1, <i>Authentication Passed and the Taxpayer Filed the Return in</i>

	<p>TC 971 AC 123 with a MISC field of "HIGH RISK AUTH".</p>	<p><i>Question.</i></p> <ul style="list-style-type: none"> 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, <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. <p>EXCEPTION: #</p>  <ul style="list-style-type: none"> Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for</i>
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		<i>Taxpayer Protection Program (TPP) Inquiries.</i>
<p>2</p> <p>The caller states they did file a return.</p>	<p>The return is a refund return.</p>	<p>Perform high risk authentication (HRA), see IRM 25.25.6.4, <i>Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures.</i></p> <p>NOTE: If multiple years contain unresolved TPP issues, HRA must be performed using a prior year not selected for TPP, # [REDACTED]</p> <p>EXCEPTION: If the account (including multiple years and any tax year) contains 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" follow the instructions in paragraph 14 block 2, excluding taxpayers in a disaster area.</p>
<p>3</p> <p>There is an indication in AMS that the caller</p>		<p>See IRM 25.25.6.3.3, <i>Caller Previously Failed to Authenticate - Taxpayer Protection</i></p>

<p>previously failed to authenticate such as:</p> <ul style="list-style-type: none"> • The caller was unable to be authenticated previously on the TPP line and was sent to the TAC. • The caller failed to authenticate at the TAC. • The call was disconnected/dropped during the authentication process. <p>NOTE: # [REDACTED]</p>		<p><i>Program (TPP) Assistors.</i></p>
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IRM 25.25.6.3.2 - Revised to add Letter 5747C refers taxpayers to online option at IDverify website as well as offering in-person TAC option.

1. For Taxpayer Protection Program (TPP) assistors answering the TPP toll-free line, if the caller **did not authenticate** advise the caller they cannot be authenticated over the phone and must visit a local Taxpayer Assistance Center (TAC). Advise the taxpayer a TAC appointment is required and you will assist them with scheduling the appointment. If the taxpayer received a Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY*, refer the caller to the IDverify website and if they were unable to authenticate online, explain a TAC appointment would be required. **Do not transfer the call to the appointment line.** To schedule an appointment, follow procedures in IRM 21.3.4.2.4.6, *Accounts Management Procedures for Appointment Service*. Document the call in Account Management Services (AMS), include the reason the caller was referred to the TAC, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-6, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*.

2. For taxpayers who need to reschedule or cancel a TAC appointment, follow procedures in IRM 21.3.4.2.4.6.7.1 , *Rescheduling Policy and Confirmation of an Existing Appointment*.

REMINDER: To complete authentication, the caller must bring the items listed in bullets (2 - 6) in paragraph #2 below to the TAC appointment.

NOTE: # [REDACTED]

3. # [REDACTED], take the following action:

- o Advise the caller they can mail **legible copies** of their information and documentation (listed below) including identification documents to: Internal Revenue Service, Stop 6579 AUSC, 3651 S IH 35, Austin, TX 73301
- o The TPP letter
- o An unsigned copy of the return they filed (current year/prior year)
- o An unsigned copy of the return for a year prior to the one in question (if they filed one)
- o Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.
- o The documentation 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*.
- o 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 25.25.6-6, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*
- o Advise the caller to allow 9 weeks from the date they mailed their response to receive their refund or additional correspondence
- o No other account action is necessary

IRM 25.25.6.6(2)(6) - Added Letter 5747C refers taxpayers to online option at IDVerify website as well as offering in-person TAC option. Added the online verification option to the Letter 5747C reference and that it is the safest and fastest option.

1. Accounts meeting the Taxpayer Protection Program (TPP) criteria can be identified by specific transaction codes, see IRM 25.25.6.1.7, *Taxpayer*

Protection Program Overview. The codes do not indicate confirmed identity theft or a fraudulent return; they indicate that additional authentication of the caller is needed prior to the posting of the return or releasing of the refund.

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

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

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

- Letter 4883C, *Potential Identity Theft during Original Processing* - issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)
 - Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address* - issued on accounts for returns filed with an address outside the United States (5447SP - Spanish version)
 - Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY* - issued on accounts with a TC 971 AC 123 with "TAC AUTH ONLY" in the MISC field or "HIGH RISK AUTH" (5747SP - Spanish version). The letter comes with the online verification option that instructs the taxpayer to use the IDverify website at www.idverify.irs.gov to authenticate their identity and also provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits.
 - Letter 5071C, *Potential Identity Theft During Original Processing with Online Option* - issued for accounts meeting specific criteria. The letter will provide a web address to the Identity Verification Service landing page located via the IRS.gov website. The letter and the website instruct the taxpayer to use the IDverify website to authenticate their identity. Responses to the Letter 5071C are resolved using the instructions for the Letter 4883C. **DO NOT** issue the Letter 5071C manually, issue the Letter 4883C instead.
3. The taxpayer can obtain additional information regarding the letter, required authentication documents, and other identity theft information by using the letter number (example 4883C) as a keyword in the search field on IRS.gov .
 4. Prior to taking any actions in this IRM section, authentication procedures should have been completed, see IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, as required by the IRM, based on the account issues.

- If the taxpayer **has not** received a TPP letter, determine if the taxpayer has allowed the appropriate processing time frame, see IRM 21.4.1.4, *Refund Inquiry Response Procedures*, before continuing with the call. If the taxpayer has not allowed the appropriate processing time frame, advise the taxpayer to allow the appropriate time frame and call back. If the taxpayer has allowed the appropriate time frame or has received a TPP letter, proceed with the instructions below.

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

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

- Follow the chart below to advise the taxpayer and resolve the account:

IF	THEN
<p>1</p> <p>The taxpayer received a TPP letter but the taxpayer has not filed a return.</p> <p>OR</p> <p>The taxpayer tried to file their return electronically but it was rejected by the IRS because their TIN had been previously used to file a return and the account has TPP indicators.</p>	<p>See IRM 25.25.6.6.3, <i>Resolving the Account when the Taxpayer has Claimed Identity Theft</i>.</p>
<p>2</p> <p>The taxpayer is calling in response to the Letter 5747C, <i>Potential Identity Theft during Original Processing - TAC AUTH</i></p>	<p>Advise the taxpayer to follow the instructions in the letter. (Do not advise the caller to call the TPP line.) The taxpayer must visit the online IDverify website or go to the local TAC for assistance, see IRM 25.25.6.6.6, <i>Referring the Caller to the Taxpayer</i></p>

<p>ONLY and filed the return in question.</p>	<p><i>Assistance Center (TAC) - Non TPP Assistors</i>, for additional guidance. Advise the taxpayer using the online IDverify website is the safest and fastest way to authenticate their identity.</p> <p>EXCEPTION: # [REDACTED]</p>
<p>3</p> <p>The taxpayer states they received one of the TPP letters addressed to them, they filed a return, and they have not contacted TPP or previously authenticated.</p>	<p>See IRM 25.25.6.6.1, <i>Procedures for when the Caller has Received a Taxpayer Protection Program (TPP) Letter</i>.</p>
<p>4</p> <p>The taxpayer states they have filed a return and received the TPP letter but lost it.</p>	<p>See IRM 25.25.6.6.2, <i>Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter</i>.</p>
<p>5</p> <p>The taxpayer has not received a TPP letter, they filed a return and the processing time frame has been met per paragraph 5 above.</p>	<p>See IRM 25.25.6.6.2, <i>Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter</i>.</p>
<p>6</p> <p>The taxpayer states they have previously authenticated and have not received their refund.</p>	<p>Determine if the taxpayer has allowed the appropriate processing time frame of 9 weeks from the date they authenticated.</p> <p>If the taxpayer has not allowed 9 weeks from the date they authenticated, advise the taxpayer to allow the appropriate time frame and call back.</p> <p>If the taxpayer has allowed the appropriate time frame, proceed with the instructions below.</p> <p>Research the account:</p>


	<ul style="list-style-type: none"> • If the TPP issue has been resolved, see IRM 25.25.6.6.4, <i>Taxpayer Protection Program (TPP) Issue Resolved - Refund Not Received.</i> • If the TPP issue has not been resolved, see IRM 25.25.6.6.5, <i>Taxpayer Protection Program (TPP) Issue Not Resolved.</i>
<p>7</p> <p>The caller is a third-party (not a Power of Attorney (POA)) and the taxpayer is not available</p>	<p>The third-party is not able to discuss the TPP issue. Advise the caller that you are not able to discuss the account with them without the taxpayer being present. Advise the caller to call back when the taxpayer is available or have the taxpayer call the IRS. If the taxpayer has received the TPP letter, advise the caller that the taxpayer may also respond to the letter in writing.</p>
<p>8</p> <p>The Letter 5216, <i>Taxpayer Cannot Authenticate</i>, was issued</p>	<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, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • If the account was not accessed in AMS, no other account actions are required.

IRM 25.25.6.6.1 - Added the online verification option to the Letter 5747C reference and that it is the safest and fastest option.

1. The caller has stated they have a Taxpayer Protection Program (TPP) letter (Letter 4883C/SP - Letter 5071C/SP - Letter 5447C/SP - Letter 5747C/SP)

- and have not previously contacted the Internal Revenue Service (IRS) to resolve the issue.
2. Prior to taking any actions in this IRM section, authentication procedures should have been completed, see IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, as required by the IRM, based on the account issues.
 3. Follow the instructions in the chart below to advise the taxpayer and resolve the inquiry:

IF	AND	THEN
<p>1</p> <p>The caller does not have the letter with them.</p>	<p>The caller states they filed a return.</p>	<p>Advise the caller to locate the letter and follow the instructions in the letter. Taxpayers issued Letter 4883C/SP or Letter 5447C/SP must call the number in the letter. Taxpayers issued Letter 5071C/SP can access the Identity Verification Service website or call the number listed in the letter. Remind the caller they must have the following documents when they call or access the website:</p> <ul style="list-style-type: none"> • The TPP letter • A copy of the return they filed (current year/prior year) • A copy of the return for the 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. <p>Taxpayers with a Letter 5747C/SP must visit the IDverify website or go to the Taxpayer Assistance Center (TAC), see IRM 25.25.6.6.6, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors</i>, for additional guidance. Advise the taxpayer using the online IDverify website is the safest and fastest way to authenticate their identity.</p> <p>EXCEPTION: # [REDACTED]</p>

		 <p>Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</p>
<p>2</p> <p>The caller has the TPP letter with them.</p>	<p>The caller states they filed a return.</p>	<p>Advise the caller to follow the instructions in the letter. Taxpayers issued Letter 4883C/SP, or Letter 5447C /SP must call the telephone number listed in the letter from 7:00 am to 7:00 pm (local time), Monday through Friday. Taxpayers issued Letter 5071C /SP can access the Identity Verification Service website or call the number listed in the letter. Remind the caller they must have the following documents when they call or access the website:</p> <ul style="list-style-type: none"> • The TPP letter • A copy of the return they filed (current year/prior year) • A 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. • Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. <p>Taxpayers with a Letter 5747C/SP</p>

		<p>must visit the IDverify website or go to the TAC, see IRM 25.25.6.6.6, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for additional guidance.</i> Advise the taxpayer using the online IDverify website is the safest and fastest way to authenticate their identity.</p> <p>EXCEPTION: # [REDACTED]</p> <p>If referring the caller to the TAC, document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</p>
<p>3</p> <p>The taxpayer states they have received a TPP letter (Letter 4883C/SP, Letter 5071C/SP, Letter 5447C/SP, or Letter 5747C/SP).</p>	<p>The taxpayer states they filed a return and have received their refund.</p>	<ul style="list-style-type: none"> • Thank the caller for the information and advise them to disregard the letter. • If the account contains an unreversed TC 971 AC 129 and/or TC 971 AC 124, input a TC 972 AC 129 and/or TC 972 AC 124 (as applicable), Exhibit 25.25.6-5, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>. • When inputting a TC 972 AC 129, open an IDRS control base with the following information: C#,NONIDT,M,MISC 1487333333,* • Document the call in AMS, see IRM 21.2.2.4.5, <i>Account</i>

		Management Services (AMS), select "Other Entity" as the issue.
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IRM 25.25.6.6.6 - Added the online verification option for the Letter 5747C.

1. For Non Taxpayer Protection Program (TPP) assistors, if the caller cannot provide a verifiable address that matches command code (CC) ENMOD or CC TRDBV, or the caller received a Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY*, or Account Management Services (AMS) notes indicate the caller was previously sent to the Taxpayer Assistance Center (TAC) because they failed high risk authentication, advise the caller they cannot be authenticated over the phone and must visit a TAC office, and follow the table below to advise the caller:

IF	THEN
<p>1</p> <p>The caller cannot provide a verifiable address or the caller has received a Letter 5747C (SP - for Spanish)</p>	<ul style="list-style-type: none"> • If the caller cannot provide a verifiable address, advise the caller they must go to the TAC - <div style="background-color: black; color: red; padding: 2px;">#</div> <div style="background-color: black; color: red; padding: 2px;">#</div> EXCEPTION: <div style="background-color: black; color: red; padding: 2px;">#</div> <div style="background-color: black; color: red; padding: 2px;">#</div> • If Letter 5747C was received, advise the caller can first visit the IDverify website, and if unable to authenticate, they must visit the TAC. • The caller must take the following information when going to the TAC <ul style="list-style-type: none"> • The TPP letter - (if they have it) • An unsigned copy of the return

	<p>they filed (current year/prior year)</p> <ul style="list-style-type: none"> • 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 caller must take the documentation needed to authenticate their identity at the TAC, see IRM 25.23.2.7.2.1, <i>Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC</i>. • Provide the caller with the toll-free TAC Appointment Line number (844-545-5640) to schedule an appointment. Hours of operation: 7:00 am to 7:00 pm local time; Hawaii and Alaska follow Pacific Time Zone. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
<p>2</p> <p>If the caller states they are unable to go to the TAC # [REDACTED]</p>	<ul style="list-style-type: none"> • Advise the caller they can mail legible copies of their information and documentation (listed in the block 1 above) to: Internal Revenue Service, Stop 6579 AUSC, 3651 S IH 35, Austin, TX 73301. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services</i>

	<p><i>(AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i></p> <ul style="list-style-type: none">• Notate the caller was directed to visit a TAC office but stated they are unable to go and the reason why.• Advise the caller to allow 9 weeks from the date they mailed their response to receive their refund or additional correspondence.• No other account action is necessary.
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