

IRM PROCEDURAL UPDATE

DATE: 04/23/2021

NUMBER: wi-25-0421-0659

SUBJECT: TPP/NON-TPP Letter Inquiries; TC 971 AC 124; Prisoner TPP Letter Responses

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

CHANGE(s):

IRM 25.25.6.1.7 - Updated TC 971 AC 124 indicator definition and procedures.

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

Transaction	Action
1 A TC 971 AC 124 (used exclusively beginning in January 2017) - contains the document locator number (DLN) of the return in question in the MISC field (may contain additional indicators such as "TR"). The TC 971 AC 124 is reversed with a TC 972 AC 124 and indicates the TPP issue is resolved. EXCEPTION: The TC 971 AC 124 cannot post to an account without an established entity, therefore there may be a delay in the TC 971 AC 124 posting to the account even though the return is UP 126 RC "0".	The transaction causes the return in question to go unpostable (UP) 126 reason code (RC) "0". (No additional actions are required if the TC 971 AC 124 has the literal "TR" in the MISC field.) NOTE: An unreversed TC 971 AC 124 is not an indication of an open TPP issue unless there is a corresponding return that is UP 126 RC "0" and unresolved (DLN in the MISC field of the TC 971 AC 124 matches the DLN of the unpostable return). If the account reflects the TC 971 AC 124 marker, but the return is still in ERS processing, follow ERS procedures in IRM 21.4.1,

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

<ul style="list-style-type: none"> ○ A TC 971 AC 123 with a MISC field of "TPP RECOVERY" ○ The refund may be lost or held with a P- freeze ○ A TC 971 AC 129 may be present with one of the following MISC fields The DLN of the return in question The DLN of the return in question and the literal "BKLD" 	<p>TXMODA) and the refund will have been issued but returned or in the process of being returned by the financial institution, see IRM 25.25.6.1.7.1, <i>Taxpayer Protection Program (TPP) Recovery Project</i>.</p>
<p>6</p> <p>TC 971 AC 052 on the account</p>	<p>Will resequence the TC 150 for 14 days. If the return is selected for TPP, a TC 971 AC 124 will be present on the tax module. After the TPP Unpostable 126 0 is resolved, the 14 day resequence will be applied to the TC 150. The TC 971 AC 052 is not a TPP marker.</p> <p>NOTE: These returns are rescored for NON ID theft criteria after the TPP Unpostable 126 0 is resolved. If selected for further review, a TC 971 AC 134 will be present and will create a – R freeze. The income and withholding on the return must be verified prior to releasing the refund.</p>
<p>TC 971 AC 129 with MISC Field NNNNNNNNNNNNNNN 1040X. (NNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)</p>	<p>RICS will use the marker to identify potential Identity Theft MEF Form 1040X's. RICS will use the Taxpayer Protection Program (TPP) process to authenticate the caller and determine if the Form 1040X can be processed and reverse the marker with a specific MISC field to indicate treatment of Form 1040X as IDT or NON IDT.</p>

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

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

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

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

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

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

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

Issue corresponding letter as follows:

Letter 6330C = 4883C

Letter 6331C = 5071C

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

IRM 25.25.6.3 - Added TPP HRA procedures for TPP RP cases and updated TPP letter inquiries.

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 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 due to 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.

- For the 2021 filing season, a pilot will be conducted with two new TPP authentication letters. The pilot letters will be issued to a limited amount of taxpayers, all other TPP taxpayers selected for authentication will be issued one of the regular TPP letters listed above.
 - **Letter 6330C**, Potential Identity Theft during Original Processing
 - **Letter 6331C**, Potential Identity Theft during Original Processing with Online Option

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

- If the caller was issued the **Letter 6330C**, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM.
- If the caller was issued the **Letter 6331C**, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM.

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

Letter 6330C = 4883C
Letter 6331C = 5071C



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

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

4. 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, and there is no open TPP issue, transfer 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. Do not transfer the caller.
7. The caller states they are calling in response to a TPP letter (Letter 4883C/SP (or pilot Letter 6330C), Letter 5071C/SP (or pilot Letter 6331C), Letter 5447C/SP, or a Letter 5747C/SP or Letter 3064C) or were referred to the TPP toll-free line by an IRS assistor and they have the letter with them, continue with the authentication process. Advise the caller of authentication requirements listed in the letter to determine if they are able to continue with the call.
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, e-fax or in the Taxpayer Assistance Center (TAC), and are checking on the status of their refund/balance due or other, ask the taxpayer what date they authenticated and determine if the date they authenticated meets the processing time frame of 9 weeks (16 weeks for e-fax/mail) and follow the chart below:

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 or TAC appointments are more than 30 days out, provide the **e-fax** instructions in IRM 25.25.6.3.2, *Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors*.

IF	THEN
1 The appropriate time frame has not passed from the date the	Advise the taxpayer to allow 9 weeks from the date they authenticated to receive the refund or notice. If they have not received their refund/notice after 9 weeks (16 weeks if submitted by or e-fax) advise the taxpayer to

<p>taxpayer authenticated.</p> <p>NOTE: Accessing the account is not required if the caller has not allowed the appropriate processing time frame.</p>	<p>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

	<p>previously addressed/resolved correctly, however, there is a subsequent non-TPP unresolved issue holding the refund or other issue, advise the taxpayer of the account status (i.e. account freeze or refund issued with TC 846). If additional action is needed to resolve the non-TPP issue, refer the caller to the appropriate area per the Telephone Transfer Guide. Include a transfer PIN when appropriate, see IRM 21.1.3.2.5, <i>Initial Authentication Transfer Procedures/Transfer PIN</i>.</p> <ul style="list-style-type: none"> ○ 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 25.25.6-7, <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.

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 or TAC appointments are more than 30 days out, provide the **e-fax** instructions in IRM 25.25.6.3.2,

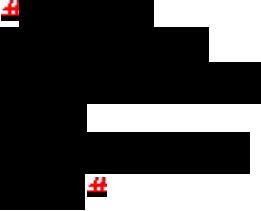
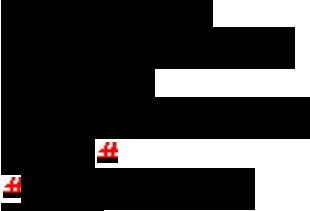
Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors.

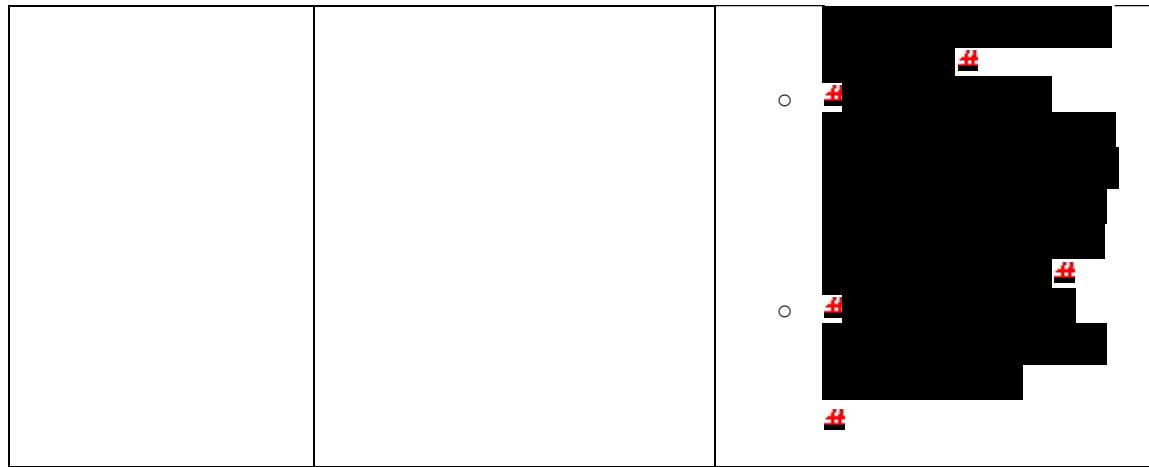
IF	AND	THEN
1 The taxpayer received any TPP letter.	The taxpayer is claiming identity theft. NOTE: # [REDACTED] [REDACTED] #	<ul style="list-style-type: none"> ○ Authenticate the caller, see IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i>, and IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</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 or other issue, advise the taxpayer of the account status (i.e. account freeze or refund issued with TC 846). If additional action is needed to resolve the non-TPP issue, refer the caller to the appropriate area per the Telephone Transfer Guide. Include a transfer PIN when appropriate, see IRM 21.1.3.2.5, <i>Initial</i>

		<p><i>Authentication Transfer Procedures/Transfer PIN.</i></p> <ul style="list-style-type: none"> ○ 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 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
2 The caller received a Letter 5747C. OR 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>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 is required to visit a TAC office, they cannot be authenticated over the phone, see exceptions. 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] [REDACTED] [REDACTED] # (a credit elect is not a zero-balance return), continue with the authentication process per (16) below.)</p> <p>EXCEPTION: # [REDACTED] [REDACTED] [REDACTED] #</p>
3 The caller received	The caller filed the return in question	<ul style="list-style-type: none"> ○ Ask the caller if they have the return available and with

<p>a Letter 4883C, Letter 5071C, Letter 5447C, or pilot letters 6330C or 6331C.</p> <p>NOTE: If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.</p> <p>OR</p> <p>**Temporary Guidance** The caller never received, lost, or was not issued a TPP letter.</p>	<p>NOTE: If multiple years contain unresolved TPP issues and one of the years meets "TAC AUTH ONLY" criteria, then the caller should be referred to the TAC to complete authentication for all years in question. Follow the instructions in IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC)</i>, to schedule the appointment and for additional instructions.</p>	<p>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).</p> <ul style="list-style-type: none"> ○ If caller has the returns available and with them, proceed with the call and continue the authentication process. ○ If the caller states they do not have the returns available or with them, advise the caller that you can continue with the authentication questions, however even if they pass all the authentication questions, including HRA, if they are not able to verify the return they filed, they will be required to call back and go through basic authentication questions again. If the caller chooses to continue without the returns, continue with the authentication process. ○ If the caller chooses to call back when they have the returns available, thank the caller, no other account action is required. If you have already accessed the account on AMS, input
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		AMS notes as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i> . Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i> .
The caller received a Letter 4883C, Letter 5071C, Letter 5447C, or pilot letters 6330C or 6331C. 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. OR **Temporary Guidance** The caller never received, lost, or was not issued a TPP letter.	CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS# 148xxxxxx) and/or CC IMFOLT or TXMODA shows a TC 971 AC 123 with MISC field of "TPP RP"	<ul style="list-style-type: none"> ○ Complete TPP HRA following IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures ○ Then follow procedures in IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process
The caller received a Letter 4883C	CC TRDBV shows an MEF Form 1040X and the tax module contains a TC 971 AC 129 with MISC Field NNNNNNNNNNNNNN 1040X. (NNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)	<ul style="list-style-type: none"> ○ Authenticate the caller, see IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i>. ○ Complete TPP HRA following IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures ○ Advise the caller a copy or access to the

		<p>return in question will be needed to verify information off the form.</p> <ul style="list-style-type: none"> ○ Refer the caller to the TAC if unable to authenticate, follow IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors</i> ○ If the caller authenticates, follow IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code (TC) 971 Action Code (AC) 129 with MISC Field NNNNNNNNNNNNNNNNN 1040X to take appropriate action on the account for Form 1040X processing.
 NOTE: Third party callers can only be provided general information and cannot respond for the inmate.		<ul style="list-style-type: none"> ○  ○ 



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.

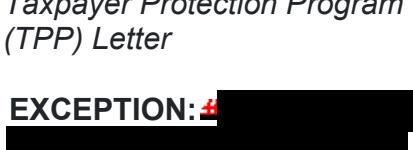
REMINDER: The Integrated Automation Technologies (IAT) "UP HISTORIES" tool can be used to quickly locate the return that is unpostable (UP) 126 reason code (RC) "0".

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
1 The caller filed a return and lost the letter or did not receive a letter and was referred to the TPP toll-free line by an IRS assistor.	Processing time frames have been met, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i> .	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> EXCEPTION: [REDACTED]

<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 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>The caller has located the TPP letter.</p>	<p>Continue with the authentication process.</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</p>

		<p>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>
5 The caller states they previously authenticated either by phone or by visiting the TAC, and are calling to provide the information to verify their return.	AMS notes indicate the caller previously authenticated with a TPP assist or in the TAC office (issue type such as TPP-HIGH RISK PASSED) NOTE: The caller is not required to have a TPP letter if AMS notes indicate the caller previously passed authentication.	<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.
6 There are no AMS notes indicating the caller previously authenticated with a TPP assist or in the TAC office	The caller does not have the TPP letter. NOTE: If the caller has the TPP letter, continue with the authentication process.	See IRM 25.25.6.6.2, <i>Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter</i> EXCEPTION: 

EXCEPTION: # [REDACTED]

#

EXCEPTION: # [REDACTED]

#

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

#

IF	THEN
1 The control number provided by the caller matches the DLN of the return in question.	Continue with the authentication process.
2 The control number provided by the caller does not match the DLN of the return in question.	<ul style="list-style-type: none">○ # [REDACTED] [REDACTED] #○ If the number provided by the caller does not match the DLN of the return in question, advise the caller they need to go to the 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>EXCEPTION: # [REDACTED] [REDACTED] [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 25.25.6-7, <i>Account Management</i>

	<i>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
1 The caller states they filed a return.	The return is a [REDACTED] [REDACTED] [REDACTED] (Ex. if there is a refund due, but a credit elect is requested, this is not a zero-balance return), including accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH".	<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 Question</i>. ○ 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.

		<ul style="list-style-type: none"> ○ Exception: [REDACTED] # [REDACTED] ○ 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>.
2	The caller states they did file a return.	<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] [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>
3	<p>There is an indication in AMS that the caller 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>[REDACTED]</p>	<p>See IRM 25.25.6.3.3, <i>Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) Assistors.</i></p>

IRM 25.25.6.3.2 - Added fax exception for TAC appointments more than 30 days out.

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). If the caller states they cannot visit the walk-in office due to COVID reasons or restrictions, see Note below for e-fax option. 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 are 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 21.3.4.2.4.5, *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 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*.

NOTE: **Temporary Guidance due to COVID-19 Impact** If the caller is unable to visit a TAC office due to COVID reasons or restrictions or TAC appointments are more than 30 days out, advise the caller to submit the requested documentation listed in #3 below to complete the authentication process via the e-fax process. Provide the taxpayer the e-fax number [REDACTED] [REDACTED] [REDACTED] and advise of the 16 week processing timeframe. Remind the taxpayer of the online IDverify website option if they haven't made an attempt to use it (except for recipients of Letter 4883C).

2. For taxpayers who need to reschedule or cancel a TAC appointment, follow procedures in IRM 21.3.4.2.4.5.7.1, *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 #3 below to the TAC appointment. Advise the taxpayer the required documentation is listed in the TPP letter for reference.

NOTE: [REDACTED]
[REDACTED]
[REDACTED]

3. # [REDACTED] #, take the following action:
- Advise the caller they can mail or e-fax **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
 - The TPP letter
 - An unsigned copy of the return they filed (current year/prior year)
 - An unsigned copy of the return for a year prior to the one in question (if they filed one)
 - Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.
 - The documentation needed to authenticate their identity is listed under IRM 25.23.2.7.2.1, *Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC*. ****Temporary Guidance Due to COVID-19 Impact** Taxpayers may provide an expired ID or driver's license for TPP authentication. The taxpayer may include a print out copy of a renewal appointment or extension granted by the state to complete authentication.**
 - Document the call and the reasons the caller stated they were unable to visit the TAC in AMS, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*
 - Advise the caller to allow 16 weeks from the date they submitted their response to receive their refund or additional correspondence
 - No other account action is necessary