

IRM PROCEDURAL UPDATE

DATE: 07/01/2022

NUMBER: wi-25-0722-0771

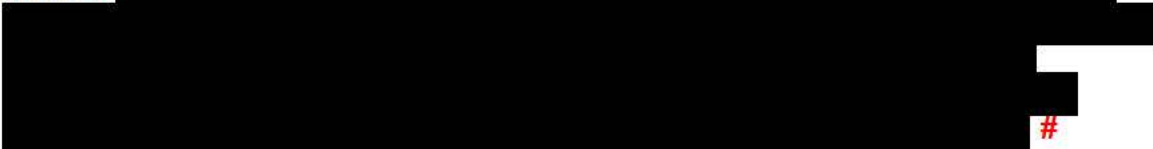
SUBJECT: TC 971 AC 111 Programming Fixed; Resume Normal IDT Return Processing; Online TPP Authentication on ID.me and ID Verify; TPP AMS Categories

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

IRM 25.25.6.1.7 - Clarified instructions on when to provide information. Clarified TC 971 AC 124 unreversed marker and mass clean up actions when markers are left unreversed.

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

Note: #


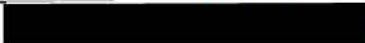


(2) Returns selected for the TPP program can be identified by one or more of the following indicators:

Transaction	Action
1 A TC 971 AC 124 - 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	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 it is unresolved (DLN in the MISC field of the TC 971 AC 124 matches the DLN of the unpostable return). Do not forward cases to RIVO if the only issue is the unreversed marker and the return has posted and no other TPP marker is present. A mass cleanup will be conducted 2-3 times a year to reverse all markers left unreversed in

Transaction	Action
<p>even though the return is UP 126 RC "0".</p>	<p>error.</p> <p>Note: If the account reflects the TC 971 AC 124 marker, but the return is still in ERS processing, follow ERS procedures in IRM 21.4.1, Refund Research. Conduct IDRS research on CC TRDBV, ERINV and TXMODA, to determine the status of the return.</p>
<p>2 A TC 971 AC 121 - (no longer used beginning in January 2017) - may contain a MISC field of "DDB ARAP RULE TR" or "DDB ARAP RULE OM". The TC 971 AC 121 is reversed with a TC 972 AC 121 and indicates the TPP issue is resolved.</p> <p>Exception: The TC 971 AC 121 cannot post to an account without an established entity, therefore there may be a delay in the TC 971 AC 121 posting to the account even though the return is UP 126 RC "0".</p>	<p>The transaction will cause the return in question to go unpostable (UP) 126 reason code (RC) "0". (No additional actions are required if the TC 971 AC 121 has a MISC field of "DDB ARAP RULE TR" or "DDB ARAP RULE OM".)</p>
<p>3 A return showing as UP 126 RC "0".</p> <p>A TC 971 AC 124 and the DLN in the MISC field is present (the account may contain a second TC 971 AC 124 and the DLN in the MISC field matches the prior TC 971 AC 124)</p>	<p>The return can be located on CC TXMODA, CC UPTIN, or CC TRDBV.</p>
<p>4 A posted return (TC 150 present) with a posted TC 971 AC 129 containing one of the following MISC fields:</p> <ul style="list-style-type: none"> • The DLN of the return in question • The DLN of the return in question and the literal BKLD (External Lead IDT) • IVO EL IDT 	<p>The refund may be held with a -R freeze or a P-freeze. These returns were identified after the initial processing and therefore could not be unposted as an UP 126 RC "0".</p> <p>Returns selected for identity authentication from the RIVO External Leads Process will always be posted returns (TC 150 present on CC TXMODA) and the refund will have been issued but returned by the financial institution. The account will show a TC 841 or TC 720.</p>

Transaction	Action
<ul style="list-style-type: none"> • IVO FRE PATTERN • IVO RSV IDT • IVO IP PIN 	<p>Note: If an account contains an unreversed TC 971 AC 129 and authentication has been completed per AMS notes, the case should not be referred to RIVO as an open TPP issue.</p>
<p>5 A posted return (TC 150 present) with one or more of the following account indicators:</p> <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>These returns are part of the TPP Recovery process for the failed TC 971 AC 124. The returns will always be posted returns (TC 150 present on CC TXMODA) and the refund will have been issued but returned or in the process of being returned by the financial institution, see IRM 25.25.6.1.7.1, Taxpayer Protection Program (TPP) Recovery Project.</p>
<p>6 TC 971 AC 129 with MISC Field NNNNNNNNNNNNNN 1040X. (NNNNNNNNNNNNNNN 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>
<p>7</p> <p># [REDACTED]</p> <p># [REDACTED]</p> <p># [REDACTED]</p> <ul style="list-style-type: none"> • [REDACTED] • [REDACTED] <p># [REDACTED]</p> <p># [REDACTED]</p> <ul style="list-style-type: none"> • [REDACTED] 	<p># [REDACTED]</p> <p># [REDACTED]</p> <ul style="list-style-type: none"> • # [REDACTED] • # [REDACTED]

Transaction	Action
 #	 #

Other account markers that may be found on TPP related accounts

Transaction	
1 TC 971 AC 052 on the account (not a TPP marker)	Will resequence the TC 150 for 14 days. If the return is selected for TPP, a TC 971 AC 124 will be present on the tax module. After the TPP Unpostable 126 0 is resolved, the 14-day resequence will be applied to the TC 150. The TC 971 AC 052 is not a TPP marker. Note: These returns are rescored for NON ID theft criteria after the TPP Unpostable 126 0 is resolved. Once the return is posted, if selected for further review, a TC 971 AC 134 will be present and will create a – R freeze. The income and withholding on the return must be verified prior to releasing the refund.
2 TC 971 AC 850 on the account (not a TPP marker)	RICS will use the marker to flip the direct deposit to a paper check. Reminder: Direct deposit refunds are now issued on current year and late filed tax returns and can be flipped to a paper check when the IRM instructs.

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

Note: # 
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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. Due to programming issues, some accounts will show multiple TPP letter markers and in some instances, multiple letters may be issued in error. If the caller inquires about multiple letters and there is no other UNP 1260 associated with the duplicate letters,

apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.

Letter	Description/Details
Letter 4883C, <i>Potential Identity Theft during Original Processing</i>	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, <i>Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version</i>	Issued on accounts for returns filed with an address outside the United States
Letter 5747C, <i>Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version</i>	Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The letter comes with the online verification option that instructs the taxpayer to use the ID Verify 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, <i>Potential Identity Theft During Original Processing with Online Option</i>	Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the 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 <i>idverify</i> website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.
Letter 6330C, <i>Potential Identity Theft during Original Processing</i> Note: For the 2022 filing season, the 6330C pilot letter will continue to be issued to a limited amount of taxpayers through the end of April 2022.	Issued on accounts as part of the new TPP pilot. <ul style="list-style-type: none"> • If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM. • The pilot letter cannot be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the

	<p>letter, the corresponding letter will be issued.</p> <p>Letter 6330C = 4883C</p>
<p>Letter 6331C, Potential Identity Theft during Original Processing with Online Option</p> <p>Note: This letter contains an insert Notice 1455, IRS Identity Verification Service, that refers taxpayers to the online ID Verify website to complete authentication. It also contains a QR code that will take taxpayers directly to the online website. It is two-sided for English and Spanish.</p>	<p>Issued on accounts as part of the new TPP pilot.</p> <ul style="list-style-type: none"> • If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM. • The pilot letter cannot be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. <p>Letter 6331C = 5071C</p>

For information on the ID Verify process, see IRM 25.25.6.3.5, ID Verify - TPP Online Authentication.

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

IRM 25.25.6.1.7.2.2 - Removed the condition for current or two prior years for TC 971 AC 850 inputs on direct deposit returns here and throughout the IRM.

(1) Only taxpayers in a disaster area # [REDACTED]
 [REDACTED] #. Resolve the account following the procedures in the chart below:

IF	THEN
1 The taxpayer passes TPP high risk authentication (HRA).	See IRM 25.25.6.5, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors, to resolve the account and respond to the taxpayer.
2 The taxpayer is not	<ul style="list-style-type: none"> • # [REDACTED] #. • Only if the taxpayer has requested a direct deposit

IF	THEN
able to pass TPP HRA.	<p>(including direct deposits to a RAL/RAC account), input a TC 971 AC 850 to flip the refund to a paper check. Advise the taxpayer the refund will be mailed to the address of record or to the address on the return.</p> <ul style="list-style-type: none"> Continue to IRM 25.25.6.5, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors, for additional guidance to resolve the account and respond to the taxpayer.

IRM 25.25.6.2.1.1 - Updated instructions to announce programming fix and removed TC 971 AC 111 workaround procedures. Normal IDT process will resume now that programming is fixed.

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

IF	THEN
<p>1</p> <p>The return is for tax year 2021 or 2020 (for 2020 returns, follow Then section if action is being taken prior to cycle 202247</p> <p>OR</p> <p>If on or after cycle 202247, follow procedures in box 2 below to send the return to be manually reprocessed</p> <p>Note: Beginning in cycle 202247, returns for tax year 2020 can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 202247, an unpostable will generate and will be reassigned to the employee for corrective action.</p>	<p>Follow bullet instructions below, if applicable, then go directly to IRM 25.25.6.6.3.1 (4), to input identity theft actions.</p> <ul style="list-style-type: none"> If the taxpayer attached their return to be processed to the response, take the following actions: <ul style="list-style-type: none"> ◆Detach the taxpayer identification number (TIN) owner's return, all necessary return attachments (including a Form 14039, <i>Identity Theft Affidavit</i>), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. ◆If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. ◆Edit special processing code (SPC) "B" on the taxpayer's return and route for processing, see IRM

IF	THEN
	<p>3.10.73.6(12), Batching Unnumbered Returns and Documents.</p> <p>◆Close the RIVO correspondence control base with an activity field of "RTN2PROC".</p> <ul style="list-style-type: none"> If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the form to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> Input/Update Electronic Fraud Detection System (EFDS) notes as appropriate. Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Destroy the notice or letter as classified waste. If no return is being sent for processing, close the RIVO correspondence control base with an activity field of "IDTRTN".
<p>2</p> <p>The return is for tax year 2019 or prior.</p> <p>Note: Beginning in cycle 202247, returns for tax year 2020 or prior can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 202247, this will cause an unpostable to generate and will be reassigned to the employee for corrective action.</p>	<p>Resolve the UP 126 RC "0", see IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0". (Use the procedures in paragraph 4 block 3 or block 4 as appropriate.)</p> <p>Disregard instructions stating to advise the taxpayer.</p> <ul style="list-style-type: none"> If the taxpayer attached their return to be processed to the response, take the following actions:

IF	THEN
	<ul style="list-style-type: none"> • Detach the TIN owner's return, all necessary return attachments (including a Form 14039, and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the form to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Input/Update EFDS notes as appropriate. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence

IF	THEN
	control base with an activity field of "IDTRTN" or "RTN2PROC", as appropriate.

IRM 25.25.6.2.1.5 - Updated to remove exception when correcting the 2021 TC 971 AC 111 programming error cases and included Note to indicate programming was fixed.

(1) Due to the programming error that caused the TC 971 AC 111 transactions to go unpostable when attempting to move the identity theft return to the MFT 32 module, there were several accounts impacted for tax years 2021 and 2020. The taxpayer was successfully authenticated and did not file the return in question, therefore it was deemed identity theft. However, the unpostable TC 971 AC 111 transaction did not allow the return to post correctly on some cases. Employees followed procedures and marked the account as an identity theft determination.

To assist with identifying the impacted accounts, the account will show the following actions:

- The UNP 1260 will show it was closed with a URC 6 CCC 3 (some accounts will reflect the action below, but the UNP 1260 was not closed)
- The unpostable TC 971 AC 111 transaction (some accounts may show an open unpostable control to the originating employee UNP 1680 or UNP 1735 and some may show the control was closed)
- CC ENMOD/IMFOLE will show the Id theft marker TC 971 AC 506 with MISC field of either WI AM OTHER OR WI PRP OTHER1 for tax year in question
- Letter 4674C was issued
- AMS notes will indicate there was an identity theft determination and the actions taken (i.e. moved the identity theft return to MFT 32, UNP 1260 closed with URC 6 & CCC 3 and TC 971 AC 111 input, Id theft marker TC 571 AC 506, 4674C letter issued)

There are various scenarios employees may encounter on the account due to the timing of the unpostable TC 971 AC 111 transaction and posting of the TC 150 on MFT 30 or the TC 976 on MFT 32 modules. Employee must research IDRS, review AMS notes to assist with identifying the account was impacted by the TC 971 AC 111 programming error. RIVO will work cases off the designated listing and follow the chart below to resolve or refer accounts based on the scenario.

Note: The TC 971 AC 111 programming has been fixed.

If	And	Then
The account shows the following actions	No - A freeze is present on the year	<ul style="list-style-type: none"> • Close all open RIVO controls and any non-

<ul style="list-style-type: none"> The identity theft return posted as the TC 150 on MFT 30 but was backed out. The account will show a TC 290/291 Open/Closed control with RIVO IDRS 148xxxxxxx 	<p>in question</p> <p>And</p> <p>No subsequent return is found for the year in question (Research IDRS for other returns, such as Unpostable 1260 with different DLN, TC 976 on MFT 30 or 1040X return)</p>	<p>RIVO unpostable controls related to the TC 971 AC 111 unpostable transaction (UNP 1680 or UNP 1735).</p> <ul style="list-style-type: none"> Do not close any non-related case controls
<p>The account shows the following actions</p> <ul style="list-style-type: none"> The identity theft return posted as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match) 	<p>There is an open Identity theft case control (i.e. IDT1 or IDT3) with or without a lost refund</p>	<ul style="list-style-type: none"> Close all RIVO control bases
<p>The account shows the following actions</p> <ul style="list-style-type: none"> The identity theft return posted as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match) 	<p>No - A freeze is present on the year in question</p> <p>And</p> <p>No subsequent return is found for the year in question (Research IDRS for other returns, such as Unpostable 1260 with different DLN, TC 976 on MFT 30 or 1040X return)</p>	<p>For 2021 and 2020 accounts follow the procedures below to back out the return.</p> <ul style="list-style-type: none"> Follow IRM 25.25.4.5, Identity Theft Category 7 - Single Return/Deceased/X-REF - No Lost Refund Process or IRM 25.25.4.6, Identity Theft Category 7 - Single Return/Deceased/X-REF - Lost Refund Process Close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC 111 unpostable transaction (UNP 1680 or UNP 1735).
<p>The account shows the following actions</p>	<p>MFT 32 module shows the identity theft return posted</p>	<p>On MFT 30, add a monitor control with activity code "UNPIDT150". This scenario correction is</p>

<ul style="list-style-type: none"> The identity theft return posted as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match) 	as a TC 976 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was moved).	currently being tested and will be updated once testing is complete.
Account may show the following actions <ul style="list-style-type: none"> A TC 150 is NOT posted, but the account shows, a CU 150 OR DJ 150 OR DP 150 with DLN of the identity theft return in question 	MFT 32 module shows the identity theft return posted as a TC 976 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was moved).	<ul style="list-style-type: none"> For accounts with CU 150 place a monitor control with activity code "UNPIDT150" and monitor for the transaction to fall off the account. Once the transaction falls off, close the control base. For accounts with DJ 150 or DP 150, close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC 111 unpostable transaction (UNP 1680 or UNP 1735).
Account may show the following actions <ul style="list-style-type: none"> A valid TC 150 posted to MFT 30 (verify the DLN does NOT match the identity theft return) 	MFT 32 module shows the identity theft return posted as a TC 976 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was moved).	Close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC 111 unpostable transaction (UNP 1680 or UNP 1735).

IRM 25.25.6.2.3 - Updated procedures for ASFR employee cases with TPP involvement and added RIVO instructions for ASFR listings and referrals.

IRM 25.25.6.2.3 - Updated the TPP Service Center address from Stop 6579 AUSC, 3651 S IH 35 Austin, TX 73301 to 3651 S IH 35 Stop 6579 AUSC Austin, TX 73301 here and throughout the IRM.

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

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

If the TPP markers above are present, the taxpayer must be authenticated by the employee. See IRM 25.25.6.4, (8) Taxpayer Protection Program (TPP) - High Risk Authentication (HRA) Procedures, for manual TPP High Risk Authentication questions and IRM 25.25.6.5.1, (2) Authentication Passed and the Taxpayer Filed the Return in Question, to verify the return was filed by the taxpayer.

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

IF	THEN
<p>1</p> <p>The return is on MFT 32 or shows it was Archived/Deleted on CC TRDBV</p> <p>Note: An Archived/Deleted means the return was never processed and is not posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976</p>	<p>The employee will submit a Form 4442, <i>Inquiry Referral</i>, to fax number # [REDACTED] # with the following information:</p> <ul style="list-style-type: none"> ◆ Include the DLN of the return in question. Make sure and verify the DLN number if there is more than one return. <p>MFT 32 returns - DLN is the TC 976 DLN on CC IMFOLT or TXMODA</p> <p>Archived /Deleted returns - CC TRDBV “STAT-HIST” summary page has the DLN)</p> <ul style="list-style-type: none"> ◆ Add remarks - TP has been authenticated by the employee ◆ Additional comments - The return on MFT 32 is

IF	THEN
	<p>the TP's valid return. Please take appropriate actions to resolve the account and process TP's return.</p> <p>◆ If unable to fax the request, route information to RIVO: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, TX 73301</p> <p>Note: Follow procedures below depending on the year of the tax return in question.</p> <p>◆ For 2021 or 2020 ELF/MeF or paper filed returns, the return can be moved systemically and does not have to be reprocessed.</p> <p>Do not include a copy of the return, unless it differs from the return on CC TRDBV,</p> <p>◆ For 2019 and prior year ELF/MeF electronic returns or paper filed returns must be reprocessed and sent to SP for posting. The fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return, forward it with the Form 4442. If unable to obtain a copy from the taxpayer, include it in the Remarks section of the Form 4442. RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE.</p> <p>◆ For expedite cases (i.e. statute imminent), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section.</p> <p>◆ For tax returns sent to SP for processing, RIVO will open a monitor control on CC TXMOD with activity code that includes RTP-MMDD which means "Return to Process" and MMDD equals the month and day it was sent to SP.</p> <p>Note: Once the return is sent to be reprocessed, the TPP issue has been resolved and RIVO no longer has the case. Any follow up inquiries must be made to the Submission Processing area the return is located in. Due to continued backlog delays, returns are taking longer than normal to be posted. **If the case is an expedite request contact SP.</p>

IF	THEN
<p>2</p> <p>The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124</p> <p>or</p> <p>The return is posted and contains an unreversed TC 971 AC 129 with a -R freeze holding the refund</p>	<p>The employee will initiate a Form 4442, <i>Inquiry Referral</i>, to RIVO to resolve the unpostable condition. The following remarks must be included on the Form 4442:</p> <ul style="list-style-type: none"> ◆ The taxpayer has been authenticated <p>and</p> <ul style="list-style-type: none"> ◆ The return is the taxpayer's valid return ◆ For accounts showing open Unpostable 1260, fax Form 4442 to fax number # [REDACTED] # ◆ If unable to fax the request, route information to RIVO at: <p>Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, TX 73301</p>

(3) For TPP selected returns identified in the ASFR process, ASFR employees will follow the If/Then chart below:

IF	THEN
<p>1</p> <p>The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124</p> <p>AND</p> <p>the copy of the return, if received, matches the UNP 1260 return on CC TRDBV</p>	<p>The case must be added to the RIVO TPP listing and include:</p> <ul style="list-style-type: none"> ◆ TIN ◆ Tax period ◆ Name Control ◆ DLN of the return in question <p>The listing will be forwarded to the RIVO POC on a weekly basis and cases will be worked within 7 days.</p>
<p>2</p> <p>The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124</p> <p>AND</p> <p>A copy of the return, if received, DOES NOT match the UNP 1260 return on CC TRDBV)</p>	<ul style="list-style-type: none"> • Take the following steps to send the return to SP to be processed. • Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • Edit SPC "B" on the return. • The received date of the return should be edited by the employee. If it is not present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. • Forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and

	<p>Documents, for procedures when forwarding returns to SP.</p> <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> • Document results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Close the control base with an activity field of "RTN2PROC". • Open a monitor control base CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*
<p>3 The return is on MFT 32 (look for MFT 32 module on CC IMFOLI or TXMODA)</p>	<p>Follow procedures below depending on the year of the tax return in question.</p> <ul style="list-style-type: none"> ◆ For 2021 or 2020 ELF/MeF or paper filed returns, the return can be moved systemically and does not have to be reprocessed if the return matches the return originally received. If the return does not match the return originally received, follow box 2 Then section above to send the return to be reprocessed. ◆ Input transaction code (TC) 971 action code (AC) 111 on MFT 32, include the document locator number (DLN) of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen. ◆ Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 was input on MFT 32 but the return did not post to MFT 30, the return will need to be reprocessed to MFT 30. ◆ For 2019 and prior year ELF/MeF electronic returns or paper filed returns must be reprocessed and sent to SP for posting. ◆ If a paper return, the fastest option is to obtain a

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

	<p>return to process CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*</p> <p>◆ Do not open a control when sending the Form 4442 to RIVO. RIVO will open a control once the case is received.</p> <p>◆ For expedite cases (i.e. statute imminent), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section.</p> <p>◆ If the tax period in question has an open control on CC TXMODA beginning with IDRS # 148XXXXXXX or 14XXXXXXX, coordinate the case actions with the RIVO employee.</p>
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(4) Upon receipt of the Form 4442 or ASFR Unpostable 1260 listing, RIVO employees will review the account for TPP involvement and take the following actions:

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

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

Note: Expedite requests will have "Expedite Request" at the top of the referral. Please treat the cases as priority as some may be Statute imminent.

IF	THEN
1 The return that is UP 126 RC "0" is the taxpayer's return.	Resolve UP 126 RC "0", see IRM 25.25.6.2.2, The Taxpayer Filed the Return in Question (Letter Reply Procedures).
2 The return on MFT 32 matches the return received from the employee.	<ul style="list-style-type: none"> • Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • Edit special processing code (SPC) "B" on the return • Edit the return with the received date of the return posted to MFT 32, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. • Detach the return and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12),

IF	THEN
	<p>Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP.</p> <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> • If the taxpayer is not a victim of identity theft for the year in question, and a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WIVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Close the RIVO control base with an activity field of "RTN2PROC". • Open a monitor control base CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*
<p>3 The return on MFT 32 does not match the return received from the employee.</p>	<ul style="list-style-type: none"> • Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • Edit SPC "B" on the return. • The received date of the return should be edited by the RO. If it is not present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. • Detach the return from the Form 3210 and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p>

IF	THEN
	<ul style="list-style-type: none"> • Take any additional actions to resolve the account, see IRM 25.25.6.2.1.3, The Identity Theft Return is on MFT 32 or Archived or Deleted (Letter Reply Procedures). • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Close the RIVO control base with an activity field of "RTN2PROC". • Open a monitor control base CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*

IRM 25.25.6.3.5 - Clarified procedures for online authentication and the use of ID.me and IDVerify to complete the TPP authentication. Updated procedures to clarify tax return verification should also be completed by taxpayers after online video chat, otherwise TPP return will not be processed.

(1) The Taxpayer Protection Program (TPP) identity verification process is completed through the Identity Verification Service at idverify.irs.gov. Taxpayers 18 years of age or older, have the option to use the online service through the Secure Access Digital Identity (SADI) platform using ID.me. If successful, the taxpayer is directed back to the idverify.irs.gov tool for the TPP return validation.

The ID Verify experience will flow as follows:

- The taxpayer will begin the TPP verification process through the idverify.irs.gov site and click on the “Verify Your Identity and Tax Return” button.
- The next screen will provide a choice to create a new account, use an existing ID.me account, or sign in with an existing IRS username (Secure Access eAuth account).
- Once the taxpayer has successfully verified their identity using one of the platforms.
- The taxpayer will be directed back to idverify.irs.gov tool to complete the TPP tax return verification questions. In order to complete the TPP authentication process, the taxpayer they must complete both ID.me and tax return verification.

Note: For additional information on SADI, see IRM 21.2.1.58.2, Secure Access Digital Identity (SADI).

(2) Taxpayers without an existing Secure Access account or ID.me account must create a new account using the new ID.me. Once the taxpayer creates their account and verifies their identity with ID.me, they will be sent to the idverify.irs.gov tool to complete the TPP tax return verification questions.

(3) If the taxpayer completes a video chat with an ID.me assistor and successfully authenticates, they will receive an email to confirm their identity was verified. The taxpayer must then go back to idverify.irs.gov and sign in to complete the tax return questions. If the taxpayer did not answer the tax return questions then the authentication process is incomplete and the return will not be processed.

Note: Review the account, if the Unpostable 1260 still shows as Active “A” on CC UPTIN, regardless of when the taxpayer authenticated online, see IRM 25.25.6.3 (10) Taxpayer Protection Program (TPP) Basic Authentication and Research, and conduct authentication.

(4) Once the taxpayer successfully completes the return verification, the next screen will provide one of the following responses that contain instructions for next steps. The results are available to the taxpayer on the idverify.irs.gov website for 3 weeks after the authentication is complete.

Note: Once the taxpayer receives a Confirmation "Congratulations Successful" = Passed response, the SSN is added to a listing and is processed on a weekly basis. The Unpostable 1260 can then take up to two weeks to show Closed “C” on CC UPTIN.

If the taxpayer receives	Taxpayer Calls after using idverify.irs.gov tool
Confirmation "Congratulations Successful" = Passed Those who receive a "Successful" outcome will be advised to allow 9 weeks to complete the processing of the TPP return.	<ul style="list-style-type: none"> Advise the taxpayer that although it can take up to 9 weeks to complete the processing of the return, they can access Where's My Refund after 2-3 weeks to monitor the refund status. Review the account, if the Unpostable 1260 still shows as Active “A” on CC UPTIN, regardless of when the taxpayer authenticated online, see IRM 25.25.6.3 (10) Taxpayer Protection Program (TPP) Basic Authentication and Research, and conduct authentication.
Fraudulent Tax Filing Identified = IDT Those who receive a "Fraudulent" outcome will be	<ul style="list-style-type: none"> Conduct authentication over the phone. See IRM 25.25.6.3 (10) Taxpayer Protection Program (TPP) Basic Authentication and Research.

given the option to contact the Identity Theft Protection Specialized Unit.	
Additional Information Required - Call TPP toll-free = Need more information	<ul style="list-style-type: none"> • Conduct authentication over the phone. See IRM 25.25.6.3 (10) Taxpayer Protection Program (TPP) Basic Authentication and Research.
Additional Information Required - Call TAC Appointment line - Need more information	<ul style="list-style-type: none"> • Advise the taxpayer they will require a TAC appointment, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.

(5) If taxpayers experience issues with setting up their online account through the new ID.me provider, assistance will be provided via the Help.ID.me website.

IRM 25.25.6.5.2 - Updated to clarify unresolved unpostable 1260 will be in Status A.

(1) The taxpayer was **authenticated**, and may have filed a return. However, the account contains multiple returns which meet any one of the following conditions:

- Unpostable (UP) 126 reason code (RC) "0 - CC UPTIN will show status "A" meaning, the unpostable is unresolved (OPEN)"
- Posted on MFT 30 (transaction code (TC) 150 present) and the account contains an unreversed TC 971 action code (AC) 129 present (refund held or lost)
- Posted on MFT 30 (TC 150 present) and the return information has been reversed (TC 971 AC 129 is present -TC 972 AC 129 may be present)
- Moved to MFT 32 - TC 976 posted on MFT 32 and TC 971 AC 111 may be posted on MFT 30
- Archived/Deleted - the return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 and the command code (CC) TRDBV "CODES" screen shows it was UP 126 RC "0" and may not be viewable on CC UPTIN

(2) All authentication processes, research, and actions in the IRMs listed below must be followed prior to continuing to the resolution procedures:

- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
- IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures

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

(3) If the taxpayer states they have not filed a return or are not liable to file a return, see IRM 25.25.6.5.2.3, Multiple Returns and the Taxpayer Did Not File Any of the Returns.

(4) Due to data breaches and account takeovers, all Taxpayer Protection Program (TPP) returns filed by the taxpayer identification number (TIN) owner must be verified to ensure the information was not changed without their permission. Confirm the return in question is the taxpayer's return by asking the taxpayer for the following information:

- The address as it appears on the return

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

- The overpayment amount as it is shown on their return (The taxpayer must provide the overpayment amount from the appropriate refund line in the **Refund** section on the actual tax form they filed. They cannot provide an amount that was provided by the preparer or from a preparer's summary page since that figure may be less due to charges the preparer is deducting from the refund.)

Note: If Error Resolution (ERS) made a correction to the return during processing, the overpayment amount provided by the taxpayer may not match the refund amount in CC TRDBV. Review CC TRDBV for ERS corrections, CC ENMOD to determine if ERS issued a Letter 12C, *Individual Return Incomplete for Processing: Forms 1040, 1040A or 1040EZ*, or the MeFile record for ERS involvement and corrections. If there is a mismatch in the refund amount provided by the taxpayer and there is an indication of ERS involvement, accept the return corrected by ERS as the taxpayer's return.

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

Note: If CC TRDBV or MEF RRD indicates the refund is a Refund Anticipation Loan (RAL) or Refund Anticipation Check (RAC), see IRM 21.4.1.5.7, Direct Deposits - General Information, for RAL/RAC indicators, or if the taxpayer is receiving their refund via a refund transfer product such as a debit card, see Exhibit 21.4.1-2, Most Common Banks That Offer Refund Transfer Products (RAL/RAC), for the common Routing Transit Numbers

(RTNs). The account number for the RAL/RAC direct deposit may contain the TIN of the taxpayer. Verify the RAL/RAC information if the taxpayer can provide the RAL/RAC information from the return. If the RAL/RAC information cannot be verified, then confirm, at the very least, that the taxpayer has agreed to a RAL/RAC or refund transfer product. If the return was filed electronically, the final refund destination, also known as the ultimate bank account, may be present on the last page of the CC TRDBV return view screen, which may contain the taxpayer's bank information. If the ultimate bank account information is present, verify the ultimate bank account information with the taxpayer.

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

(5) If the taxpayer filed a return, once the return information has been obtained, follow the chart below:

IF	THEN
<p>1 The taxpayer cannot provide all of the above required information because they do not have the return with them and they are unable to answer the questions from memory.</p>	<ul style="list-style-type: none"> • Advise the taxpayer to obtain the return and call back. The taxpayer will be required to complete authentication again when they call back. • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Include in the notes: the taxpayer has passed high risk authentication but could not verify the return in question as their return.
<p>2 The taxpayer provided the information for their return and it matches the</p>	<p>Continue to paragraph 6 below.</p>

IF	THEN
<p>information on the return received by the IRS (including RAC, RAL, or refund transfer products).</p> <p>OR</p> <p>The taxpayer provided matching information for the refund amount and refund type, however the address on the return is unknown to them and the refund type is a Direct Deposit AND the direct deposit information is verified by the taxpayer.</p>	
<p>3</p> <p>The balance due return information cannot be fully verified (i.e. payments or credit elect) and they have the return in hand, but amounts do not match or were not reported on the return</p>	<ul style="list-style-type: none"> • Conduct thorough research to confirm there are no errors or discrepancies with payments (i.e. misapplied or incorrect year) posted to the account. If an error is found, resolve the issue or follow referral procedures, as needed, then continue to paragraph 6 below. • If no error or discrepancy is found with payments posted to the account, continue to paragraph 6 below.
<p>4</p> <p>The taxpayer provided the information from their return, however the bank routing number and/or account number provided by the taxpayer does not match the information on the return received by the IRS. (Excluding RAC, RAL and refund transfer products.)</p> <p>OR</p> <p>The taxpayer states they closed their bank account and cannot receive a direct deposit.</p> <p>OR</p> <p>The taxpayer states they are expecting a paper check and the return on CC TRDBV contains direct deposit information. (Excluding RAC, RAL, and refund transfer products.)</p>	<ul style="list-style-type: none"> • Input a TC 971 AC 850 to flip the direct deposit to a paper check to be mailed to the taxpayer's address on their return. • Advise the taxpayer the refund will not be a direct deposit and will be issued as a paper check. • Continue to paragraph 6 below.

IF	THEN
<p>5 The refund amount provided by the taxpayer does not match the refund amount on the return received by the IRS.</p> <p>OR</p> <p>None of the information provided by the taxpayer matches the return received by the IRS.</p> <p>OR</p> <p>The address does not match and the taxpayer states that the address is unknown to them AND the refund will be issued as a paper check.</p> <p>Note: Consider minor street or state spelling errors (including Major City Codes, see Exhibit 3.41.277-4, Major City Codes) or missing apartment numbers as a verified address.</p>	<p>Advise the taxpayer the information provided does not match the return the received by the IRS and does not appear to be their return, see IRM 25.25.6.5.2.3, Multiple Returns and the Taxpayer Did Not File any of the Returns.</p>

(6) Follow the chart below to resolve the account and respond to the taxpayer:

IF	THEN
<p>1 The account contains the following conditions:</p> <ul style="list-style-type: none"> • Multiple returns • The taxpayer filed at least one or more of the returns • At least one return is unpostable (UP) 126 reason code (RC) "0" 	<p>See IRM 25.25.6.5.2.1, Multiple Returns and at least One Return is Unpostable 126 Reason Code "0"</p>
<p>2 The account contains the following conditions:</p> <ul style="list-style-type: none"> • Multiple returns • The taxpayer filed at least one or more of the returns • The account contains an 	<p>See IRM 25.25.6.5.2.2, Multiple Returns, the Taxpayer's Return is Unpostable 147 or Posted to MFT 30 and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator</p>

IF	THEN
unreversed TC 971 AC 129	
3 The account contains the following conditions: <ul style="list-style-type: none"> • Multiple returns • Unresolved TPP issue • The taxpayer did not file any of the returns 	See IRM 25.25.6.5.2.3, Multiple Returns and the Taxpayer Did Not File any of the Returns
4 The account contains the following conditions: <ul style="list-style-type: none"> • Multiple returns • The taxpayer filed at least one of the returns • The taxpayer's return is on MFT 32 	IRM 25.25.6.5.2.4, Multiple Returns and the Taxpayer's Return is Posted on MFT 32

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

IRM 25.25.6.5.2.1 - Updated to clarify unresolved unpostable 1260 will be in Status A.

(1) The taxpayer **authenticated**, the account contains multiple returns, and the taxpayer filed at least one or more of the returns. At least one return is unpostable (UP) 126 reason code (RC) "0", and the other returns are:

- UP 126 RC "0 - CC UPTIN will show status "A" meaning, the unpostable is unresolved (OPEN)"
- UP 147 and the account contains an unreversed transaction code (TC) 971 action code (AC) 129
- Posted on MFT 30 (TC 150 present) and the account contains an unreversed TC 971 AC 129 present (refund held or lost)
- Posted on MFT 30 (TC 150 present) and the return information was reversed (TC 971 AC 129 may be present -TC 972 AC 129 may be present)

- Moved to MFT 32 - TC 976 posted on MFT 32 and TC 971 AC 111 posted on MFT 30
- Archived/Deleted - the return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 and the CC TRDBV "CODES" screen shows it was UP 126 RC "0" and may not be viewable on CC UPTIN

(2) All authentication processes, research, and actions in the preceding IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:

- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
- IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
- TAC assistants see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
- IRM 25.25.6.5.2, Authentication Passed and Multiple Returns are Present

(3) Follow the chart below to resolve the account and respond to the taxpayer:

IF	THEN
The taxpayer's return is UP 126 RC "0"	See IRM 25.25.6.5.2.1.1, Multiple Returns and the Taxpayer's Return is Unpostable 126 Reason Code "0"

IRM 25.25.6.6.3.1(4) - Added note pertaining to TC 971 AC 111 programming fix. Removed note from "THEN" column of first row of table.

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

Note: The TC 971 AC 111 programming has been fixed and workaround procedures are no longer required. Resume normal identity theft procedures.

IF	AND	THEN
1 The return is for tax year 2021 or 2020 Note: Beginning in cycle 202247, returns for tax year 2020 can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 202247, an unpostable will generate and will be reassigned to	The account contains an unreversed transaction code (TC) 971 action code (AC) 527 on CC ENMOD	<ul style="list-style-type: none"> • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the

IF	AND	THEN
the employee for corrective action.		<p>address for the TP calling. Do not change the address for the other TP.</p> <ul style="list-style-type: none"> • See IRM 25.23.2.8.6.1.1, Resolving Tax-Related Accounts with TC 971 AC 527 WI BREACH DSABLD. • Send a Letter 4674C, <i>Identity Theft Post-Adjustment Victim Notification Letter</i>, to the verified address. • Use the return address code "TP" and signature code "KA". <p>Note: Employees on Cincinnati Service Center (CSC) IDRS will input the letter with return address code "CP" and the signature code "KA".</p> <ul style="list-style-type: none"> • Use suggested paragraphs "B89bdxz:" as applicable. Do not include any paragraph referring the taxpayer to an online service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI AM OTHER". <p>Exception: If the account is a "first time filer" account and the entity is not established; the TC 971</p>

IF	AND	THEN
		<p>AC 506 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. <p>Exception: If the account</p>

IF	AND	THEN
		<p>is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the Internal Revenue Service (IRS). Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • Document the

IF	AND	THEN
		<p>authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</p>
<p>2 The return is for tax year 2021 or 2020</p> <p>Note: Beginning in cycle 202247, returns for tax year 2020 can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 202247, an unpostable will generate and will be reassigned to the employee for corrective action. Follow box 3 or 4 below as applicable.</p>	<p>The account does not contain an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, <i>Identity Theft Post-Adjustment Victim Notification Letter</i>, to the verified address. Use the return address code "TP" <p>Note: Employees on CSC IDRS will input the letter with return address code "CP"</p> <p>and the signature code "KA".</p> <ul style="list-style-type: none"> • Use suggested paragraphs "B89bdxz:" as applicable. Do not include any paragraph referring the

IF	AND	THEN
		<p>taxpayer to an online service.</p> <ul style="list-style-type: none"> • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code (TC) 971 Action Code (AC) 506. <p>Exception: If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is

IF	AND	THEN
		<p>being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).</p> <ul style="list-style-type: none"> • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. <p>Exception: If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the

IF	AND	THEN
		<p>taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return.</p> <ul style="list-style-type: none"> • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
<p>3 The return is for tax year 2019 or prior.</p> <p>Note: Beginning in cycle 202247, returns for tax year 2020 or prior can no longer be moved to MFT 32. If action is taken to move the return to MFT</p>	<p>The account contains an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> • Close the unpostable using CC UPRES with a unpostable resolution code (URC) "D". • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly

IF	AND	THEN
<p>32 on or after cycle 202247, this will cause an unpostable to generate and will be reassigned to the employee for corrective action.</p>		<p>(MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs.</p> <ul style="list-style-type: none"> • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • See IRM 25.23.2.8.6.1.1, Resolving Tax-Related Accounts with TC 971 AC 527 WI BREACH DSABLD. • Use the return address code "TP" and signature code "KA". <p>Note: Employees on CSC IDRS will input the letter with return address code "CP" and the signature code "KA".</p> <ul style="list-style-type: none"> • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI AM OTHER". <p>Exception: If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> • For IDT returns with a filing

IF	AND	THEN
		<p>status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts.</p> <ul style="list-style-type: none"> • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. <p>Exception: If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the</p>

IF	AND	THEN
		<p>entity not being established.</p> <ul style="list-style-type: none"> • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue,

IF	AND	THEN
		see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
<p>4 The return is for tax year 2019 or prior.</p> <p>Note: Beginning in cycle 202247, returns for tax year 2020 or prior can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 202247, this will cause an unpostable to generate and will be reassigned to the employee for corrective action.</p>	<p>The account does not contain an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> • Close the unpostable using CC UPRES with a URC "D". • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, <i>Identity Theft Post-Adjustment Victim Notification Letter</i>, to the verified address. Use the return address code "TP" <p>Note: Employees on CSC IDRS will input the letter with return address code "CP".</p> <p>and the signature code "KA".</p> <ul style="list-style-type: none"> • Use suggested paragraphs "B89bdxz:" as applicable. Do not include any paragraph referring the taxpayer to an online service. • For IDT returns with a filing

IF	AND	THEN
		<p>status of MFJ and the TPs normally file MFJ, address the letter to both TPs.</p> <ul style="list-style-type: none"> • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code (TC) 971 Action Code (AC) 506. <p>Exception: If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition

IF	AND	THEN
		<p>(DUPTIN), take no action to release the refund, see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).</p> <ul style="list-style-type: none"> • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. <p>Exception: If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS.

IF	AND	THEN
		<p>Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return.</p> <ul style="list-style-type: none"> • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IRM 25.25.6.6.4 - Clarified procedures for unreversed TPP markers TC 971 AC 124/129 and included mass clean up of unreversed markers.

(1) Taxpayers may contact the IRS after their Taxpayer Protection Program (TPP) issue has been resolved to determine when their refund will be issued or applied as requested.

(2) Prior to taking any actions in this IRM section, complete authentication procedures, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM

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

(3) If the taxpayer states they have completed authentication and are checking on their refund, credit elect or account balance; ask if they have allowed the appropriate time frame for the refund to be received. In most cases, the taxpayer was advised to allow 9 weeks (16 weeks for duplicate filing cases) for the refund to be received. Advise the taxpayer to allow the appropriate time frame for processing from the date they authenticated and to review their return processing status after 2-3 weeks at Where's My Refund?, on irs.gov or the IRS2Go mobile app for smart phones.

(4) If the taxpayer states they have allowed the processing time frame, research the account for any open or unresolved TPP issues. If all TPP issues have **not** been resolved, see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue not Resolved.

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

Note: An unreversed TC 971 AC 124/129 is not an indication of an open TPP issue, unless there is a corresponding return that is UP 126 RC 0 and it is unresolved (DLN in the MISC field of the TC 971 AC 124/129 matches the DLN of the unpostable return). Do not forward cases/inquiries to RIVO if the only issue is the unreversed marker and the return has posted and no other TPP marker is present. There may be instances where the marker was left unreversed in error. RICS will conduct mass clean up 2-3 times a year to ensure markers are reversed if the TPP issue was previously resolved.

IF	THEN
<p>1 The return is posted to the account (transaction code (TC) 150 present) and the refund was issued (TC 846/TC 840 or refund offset indicators present).</p>	<p>Follow Normal Refund Inquiry Procedures see IRM 21.4, Refund Inquiries.</p>
<p>2 The return is posted on the account (TC 150 present) and the refund is held on the account with a -R Freeze.</p>	<p>Refer to IRM 21.5.6.4.35.3, -R Freeze Overview for Accounts With Return Integrity Verification Operations (RIVO) Involvement, for additional procedures.</p>
<p>3 For current year processing 2021 and 2020 returns</p> <ul style="list-style-type: none"> • The MFT 32 systemic reversal process has started, review the account for the following: 	<ul style="list-style-type: none"> • Advise the taxpayer the return is still processing and to allow 9 weeks (or 16 weeks for duplicate filing cases) from the input of the reversal transaction.

IF	THEN
<ul style="list-style-type: none"> - If paper return, a RIVO control is present - If electronic ELF/MEF return, open control shows - TPP/IDT markers have been reversed - Open control CXX,RTP-MMDD present <p>AND</p> <ul style="list-style-type: none"> • The 9 weeks (or 16 weeks for duplicate filing cases) have not passed 	
<p>4 For current year processing 2021 and 2020 returns</p> <ul style="list-style-type: none"> • The MFT 32 systemic reversal process has started, review the account for the following: <ul style="list-style-type: none"> - If paper return, a RIVO control is present - If electronic ELF/MEF return, open control shows - TPP/IDT markers have been reversed - Open control CXX,RTP-MMDD present <p>AND</p> <ul style="list-style-type: none"> • The 9 weeks (or 16 weeks for duplicate filing cases) have passed 	<ul style="list-style-type: none"> • Research the account for return status, check for open/monitor controls, including unpostable transactions or CC ERINV for ERS status. Follow appropriate IRM procedures if return has not posted due to a processing issue. Advise the taxpayer of the timeframe based on the status of the return. Continue to next bullet if no return processing evidence is found. • Determine if MFT 32 reversal procedures were input correctly (i.e. DLN matches on TC 971 AC 111), review IRM 25.25.6.7.1, Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures. If reversal transaction did not post correctly follow procedures below. • If after account research, no evidence is found that the tax return was sent to processing or in Unpostables, ERS status or

IF	THEN
	<p>pending to post, advise the taxpayer the return must be sent to processing again and apologize for the delay.</p> <ul style="list-style-type: none"> • If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RIVO - TPP". • Include in the remarks, "MFT 32 Reversal - Second Request" the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing (verify the DLN number). Advise the taxpayer to allow 60 days for processing. • For paper returns follow second and third bullet in box 6 below. • If the return has not posted but markers have been reversed and the account contains an open/monitoring control (RTP), initiate a Form 4442/e-4442 using "RIVO - TPP" queue. Include in the remarks "MFT 32 Reversal Request" and the DLN of the return to be sent to processing. Verify the DLN number. • Advise the taxpayer to allow 60 days for processing.
<p>5 For 2019 and prior year returns</p> <ul style="list-style-type: none"> • The MFT 32 reversal process has started, review the account for the following: <ul style="list-style-type: none"> -If paper return, a RIVO control is present -If ELF/MEF return, open control shows -TPP/IDT markers have been reversed -Open control CXX,RTP-MMDD 	<ul style="list-style-type: none"> • Research CC TXMOD for an IDRS control with RTPXXXX (Return to Process) in the activity code, if present, and the return is an ELF/MEF return, and it has been 60 days or more from the control date, advise the taxpayer to allow another 60 days from the date of the call. Apologize and explain that due to the pandemic closures there are some offices experiencing delays. • For paper returns, if no RTPXXXX (Return to Process) in the activity control, and the account is not resolved, apologize to the

IF	THEN
<p>present</p>	<p>taxpayer, and ask the taxpayer to submit a copy of the tax return to fax number # [REDACTED] # to expedite the processing of the return and allow 60 days for processing from fax in date.</p> <ul style="list-style-type: none"> • If the taxpayer cannot fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053. • Advise the taxpayer to allow 90 days for processing if mailed in. • If it has been 60 days or more after the return was submitted by fax or the additional ELF/MEF return timeframe in bullet 1 has expired, initiate a Form 4442/e-4442 using "RIVO - TPP" queue. • Advise the taxpayer to allow 60 days from the date of the Form 4442. Apologize for the delay and explain that due to the pandemic closures there are some offices experiencing delays.
<p>6</p> <p>For all 2019 and prior year paper returns</p> <ul style="list-style-type: none"> • The MFT 32 reversal process has started, review the account for the following: <ul style="list-style-type: none"> - If paper return, a RIVO control is present or • Monitoring control is present for 418C <p>AND</p>	<ul style="list-style-type: none"> • Advise the taxpayer Letter 0418C was issued to request a copy of their tax return. • To expedite the processing of the return, ask the taxpayer to submit a copy of the tax return to fax # [REDACTED] #. • If the taxpayer has already responded to the letter or hasn't received the letter, they may still submit an fax copy. • Advise the taxpayer to allow 4-6 weeks for processing if mailed in or if submitting a faxed copy. • If the taxpayer cannot fax a copy of their return, advise the taxpayer they must submit a paper return to

IF	THEN
<ul style="list-style-type: none"> A Letter 418C, was issued. 	<p>the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053.</p> <ul style="list-style-type: none"> Apologize for the delay and explain that due to the pandemic closures there are some office experiencing delays. If the 4-6 week timeframe has expired, apologize to the taxpayer and go to the second bullet above and request the return and ask taxpayer to allow 60 days.
<p>7 The return is posted and the refund is held and the account contains a TC 971 action code (AC) 129 or a TC 972 AC 129 and it has been 9 weeks or more since the IDRS control base was opened with activity codes "NONIDT", "NONIDTRESQ", "NONIDTBKLD", or "NONIDTREV".</p>	<ul style="list-style-type: none"> Complete a Form 4442/e-4442 to RIVO using the "RIVO Unresolved Module Freeze Only" queue. Advise the taxpayer to allow 60 days.

IRM 25.25.6.7 - Removed TC 971 AC 111 workaround procedures to resume normal IDT processing now that programming is fixed.

(1) MFT 32 will contain tax returns that are known instances of identity theft. In the processing year, only unprocessed current tax year and the preceding tax year return (for example, 2021 and 2020) can be moved/posted to MFT 32 or moved from MFT 32 to MFT 30. Returns posted to MFT 30 (TC 150 present) cannot be moved to MFT 32. Unprocessed returns can be moved/posted to MFT 32 using one of the following actions:

- Posting a transaction code (TC) 971 action code (AC) 111 to MFT 30
- Editing Special Processing Code (SPC) "T" on the return

(2) When a TC 971 AC 111 posts to MFT 30 it will contain the document locator number (DLN) of the identity theft return in the MISC field of the transaction. A TC 976 with the same DLN of the identity theft return will post on MFT 32. When SPC "T" is edited on the return, a TC 971 AC 111 will not appear on MFT 30.

Note: If a return cannot be located on MFT 30, research command code (CC) IMFOLI to determine if a MFT 32 module is present. If present, review MFT 32 for

the posting of a TC 976 containing the DLN of the return in question. Research CC TRDBV to obtain the return information.

(3) If an unprocessed current tax year return (2021) or preceding tax year (2020) return is identified as an identity theft return, take the following actions:

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

Reminder: Beginning in cycle 202247, returns for the preceding tax year (example: 2020) cannot be moved **to** or **from** MFT 32. If action is taken to move the return to or from MFT 32 on or after cycle 202247, an unpostable will generate and will be reassigned to the employee for corrective action.

Note: The TC 971 AC 111 programming has been fixed and workaround procedures are no longer required. Resume normal identity theft procedures.

IF	AND	THEN
<p>1 Single/multiple return(s) for tax year 2021 or 2020 and are unpostable (UP) 126 reason code (RC) "0".</p> <p>Note: Beginning in cycle 202247, returns for tax year 2020 can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 202247, an unpostable will generate and will be reassigned to the employee for corrective action.</p>	<p>The return(s) is/are deemed identity theft.</p>	<ul style="list-style-type: none"> • Input TC 971 AC 111 on MFT 30, see Exhibit 25.25.6-8, Command Code (CC) FRM77 Transaction Code (TC) 971 Action code (AC) 111 Input Screen. • Using CC UPRES, close the unpostable(s) with a unpostable resolution code (URC) "6" include a computer condition code (CCC) "3" and input a release cycle in the REL CYC field that is one cycle beyond the current cycle (YYYYCC). (Review your action prior to input and ensure REL CYC field 48 is on CC UPRES, otherwise an Unpostable transaction will generate.) <p>Note: If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3".</p>
<p>2 Multiple returns for tax year</p>	<p>One return is deemed identity</p>	<ul style="list-style-type: none"> • For the identity theft return, input TC 971 AC 111 on

IF	AND	THEN
<p>2021 or 2020 and are UP 126 RC "0".</p> <p>Note: Beginning in cycle 202247, returns for tax year 2020 can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 202247, an unpostable will generate and will be reassigned to the employee for corrective action.</p>	<p>theft and one return is deemed non-identity theft (valid and identity theft returns are unpostable).</p>	<p>MFT 30, see Exhibit 25.25.6-8, Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen. Verify the DLN entry to avoid processing delays.</p> <ul style="list-style-type: none"> For the identity theft return, using CC UPRES, close the unpostable with a URC "6" include a CCC "3" and input a release cycle in the REL CYC field that is one cycle beyond the current cycle (YYYYCC). (Review your action prior to input and ensure REL CYC field 48 is on CC UPRES, otherwise an Unpostable transaction will generate.) <p>Note: If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3".</p> <ul style="list-style-type: none"> For the non-identity theft return that is UP 126 RC "0" follow IRM 25.25.6.5, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors, to resolve the unpostable. Include a release cycle in the REL CYC field 48 on CC UPRES that is one cycle beyond the current cycle (YYYYCC).
3	There is a TC 150	<ul style="list-style-type: none"> For the unpostable identity

IF	AND	THEN
<p>The identity theft return is UP 126 RC "0" and is for tax year 2021 or 2020.</p> <p>Note: Beginning in cycle 202247 of, returns for tax year 2020 can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 202247, an unpostable will generate and be reassigned to the employee for corrective action.</p>	<p>posted on the account.</p>	<p>theft return, input TC 971 AC 111 on MFT 30, see Exhibit 25.25.6-8, Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen.</p> <ul style="list-style-type: none"> Using CC UPRES, close the unpostable with a URC "6" include a CCC "3". <p>Note: If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3".</p>

IRM 25.25.6.7.1 - Clarified reprocessing instructions are to be used when the MFT 32 return cannot be moved systemically. Updated to state after return is sent to processing, inquiries should not be sent to RIVO.

(1) Returns that have been moved to MFT 32 as identity theft returns may be moved to MFT 30. The MFT 32 reversal transactions for current (2021) and preceding tax year (2020) returns can be input systemically, as long as the following conditions are met:

- The taxpayer has been authenticated and has confirmed that the return on MFT 32 is their return
- The return is for the current tax year (2021)
- The return is for the preceding tax year (2020) and is being moved prior to cycle 202247. . (Beginning in cycle 202247, returns for tax year 2020 or prior can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 202247, this will cause an unpostable to generate and be reassigned to the employee for corrective action.)
- A transaction code (TC) 971 action code (AC) 111 for the same return has not been previously input on MFT 32
- The document locator number (DLN) in the MISC field of the TC 971 AC 111 on MFT 32 does not match the return needing to be moved
- The account has not been resequenced or merged in the current or prior processing year, see IRM 3.13.5.25, Transaction Codes Used to Merge Accounts, and Document 6209, Section 8A - Master File Codes, (TC 005/006) for a list of transactions codes indicating a merged account.

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

(2) The MFT 32 reversal process for prior year (2019 and prior) returns must be completed via a manual process. The process includes requesting the return from Files (unless received via fax or return was filed electronically) and sending to SP for processing, when the following conditions are met:

- The return is for tax year 2019 or prior
- The return is for the preceding tax year (2020) and is being moved **after** cycle 202247 (Beginning in cycle 202247, returns for tax year 2020 or prior can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 202247, this will cause an unpostable to generate and be reassigned to the employee for corrective action.)
- A TC 971 AC 111 is present on MFT 32 for the same return (same document locator number (DLN) in the MISC field of the TC 971 AC 111) and the return did not post to MFT 30
- The account has been resequenced or merged in the current or prior processing year
- A TC 971 AC 111 is unpostable (UP) 168 reason code (RC) "0" on MFT 32

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

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

IF	AND	THEN
<p>1 Current year (2021) or preceding year (2020) tax return: For Taxpayer Protection Program (TPP) Assistors and Identity Theft Victims Assistance (IDTVA) employees working Correspondence Imaging System (CIS) inventory</p> <p>Note: IDTVA employees should follow these procedures when working Correspondence Imaging System (CIS) inventory that</p>	<p>The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return</p>	<ul style="list-style-type: none"> • Input transaction code (TC) 971 action code (AC) 111 on MFT 32, include the document locator number (DLN) of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen. • Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 was input on MFT 32 but the return

IF	AND	THEN
<p>requires an adjustment after the MFT 32 return has been moved back to MFT 30. IDTVA employees should resolve their CIS case following normal account resolution procedures once the return has posted to MFT 30.</p>		<p>did not post to MFT 30, the return will need to be reprocessed to MFT 30.</p> <ul style="list-style-type: none"> • Follow box 2 Then section instructions below for sending the ELF/MEF or paper return to be reprocessed. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue,

IF	AND	THEN
		<p>see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</p> <ul style="list-style-type: none"> Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
<p>2 For 2019 and prior year returns</p>	<p>The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return</p>	<ul style="list-style-type: none"> If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RIVO - TPP". Include in the remarks, "MFT 32 Reversal Request" the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing (verify the DLN number). RIVO will send the return to be reprocessed. If the return was a paper filed return, ask the taxpayer to submit a copy of the tax return to fax number # [REDACTED]

IF	AND	THEN
		<p> # to expedite the processing of the return and allow 9 weeks for processing from the fax in date. DO NOT send a Form 4442 to RIVO, notate the account that fax number was provided. </p> <ul style="list-style-type: none"> • If the taxpayer cannot fax in the copy, advise the taxpayer to mail in the return to the following address and allow 9 weeks for processing. DO NOT send a Form 4442 to RIVO, notate the account that mailing address was provided. • Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053 • RIVO will place a control on the case once the tax return is sent to processing with RTP in the activity code. • RIVO is only monitoring the account and once the return shows up on IDRS in an SP processing area, RIVO will close the control. If there are further questions on the processing of the return, follow applicable IRM procedures based on status of the return (i.e. return is in ERS area, review IRM for ERS statuses and respond to TP accordingly). Do not refer inquiries to RIVO. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if

IF	AND	THEN
		<p>expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.</p>

IRM 25.25.6.8 - Removed exception for ESTAB requests with Austin FLC's. Added timeframe for reprocessing returns is longer that 6-8 weeks due to backlog. Included FA will provide the listing for electronic returns and send to RICS HQ.

(1) Archived or deleted returns may be present due to the Taxpayer Protection Program (TPP) procedures or previous Return Integrity Verification Operations (RIVO) inventory procedures. Failed systemic MFT 32 reversals are caused when an attempt is made to move a return on or after cycle 47 for a preceding year. If the taxpayer subsequently authenticates and verifies the return, the return must be reprocessed manually.

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

(2) RIVO or Non-RIVO function will ensure that returns filed by the taxpayer are processed and refunds are released or applied, as necessary. If an archived or deleted return is deemed as the taxpayer's return or the MFT 32 reversal attempt failed, employee will take the following actions to reprocess the return manually:

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

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

IF	THEN
<p>1 RIVO Employee Actions</p> <p>The taxpayer's return was archived or deleted and needs to be sent to processing (returns moved to MFT 32 or that were archived/deleted in the TPP process as an ID theft return).</p>	<ul style="list-style-type: none"> • Obtain the return. • Paper Returns - Check MFT 32 Reversal fax mailbox for the return copy (TXMOD may show a control with activity code" RCDRTXXXXX" OR • Paper returns - Check AMS "View Images" link for a copy of the return OR • Paper Returns - If no copy found from above search, request the return using CC ESTABV and allow 6-8 weeks to receive the return • If the paper return is not received from Files, send a Letter 418C, Amended/Original return Unavailable; Copy Requested, to the taxpayer to request the return copy and include fax number # [REDACTED] #. • Monitor the account for the return copy and if it is not received within 45 days, follow dummy return procedures in box 2 below. • If Electronically (ELF) filed, request the return using command code (CC) TRPRT; if MeFile, request the return using Employee User Portal (EUP). • Once the copy of the return is obtained, continue with actions below. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code (TC) 971 action code (AC) 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if

IF	THEN
	<p>there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 "WIRICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</p> <ul style="list-style-type: none"> • If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1". • To prepare the paper or ELF/MeF return for processing, stamp the return in the upper left-hand corner using the RIVO stamp (this identifies the return should be treated as priority in SP). • Line through the DLN. • Edit Special Processing Code (SPC) "B" to the right of the entity section. Circle out any notation of SPC "M." • Circle out any notation of "copy" or "amended." • In the signature line notate "Do not Correspond for Signature" • If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates. <p>Note: Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information.</p> <ul style="list-style-type: none"> • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents. • If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR) follow procedures in IRM 25.25.2.11, Special Procedures for Returns Previously Identified as Identity Theft. • If the return is in the Scheme Tracking

IF	THEN
	<p>and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.</p> <ul style="list-style-type: none"> Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,RTP-MMDD,M,32RV (where MMDD is the month and day you are sending the return to SP) 1487355555,* RIVO will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. Once RIVO has sent the return to be reprocessed, the TPP issue was resolved and SP is processing the return. Account research must be completed to determine the status of the return. Reprocessing timeframe is normally 6-8 weeks. **Temporary Guidance due to COVID Delays** Reprocessing of tax returns is taking longer than the normal 6-8 weeks due to COVID backlogs, therefore, do NOT re-send returns to processing, continue to monitor the account.
<p>2 RIVO Employee Actions</p> <p>The return could not be obtained from Files or no response was received to the Letter 418C and the return copy was not located on "View Images" or in fax mailbox</p>	<ul style="list-style-type: none"> The return must be reprocessed as a Dummy Return. Prepare a Dummy return with all information available on CC TRDBV and other applicable command codes including all forms and schedules. Use the form type Form 1040 for all tax years. DO NOT use Form 1040A or 1040EZ or they will be rejected by SP. Complete all entity entries with the name, address, filing status and TIN area of the return. Include dependent information. Use the taxpayer's most current address of record. Do not use CC IRPTR data as a valid address for the taxpayer. Enter "Prepared by IRS - Do Not Correspond for Signature" on the

IF	THEN
	<p>signature line.</p> <ul style="list-style-type: none"> • Edit the return in the upper left-hand corner using the RIVO stamp (this identifies the return should be treated as priority by SP). • For DLN requirements see IRM 21.5.2.4.23.11 (2) Reprocessing "Dummy" Returns. • Edit Special Processing Code (SPC) "B" to the right of the entity section. Circle out any notation of SPC "M." • Edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates. <p>Note: Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information.</p> <ul style="list-style-type: none"> • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents. • Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,* • FRE will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. • Once RIVO has sent the return to be reprocessed, the TPP issue was resolved and SP is processing the return. Account research must be completed to determine the status of the return. Reprocessing timeframe is normally 6-8 weeks. **Temporary Guidance due to COVID Delays**

IF	THEN
	<p>Reprocessing of tax returns is taking longer than normal 6-8 weeks due to COVID backlogs, therefore, do NOT re-send returns to processing.</p>
<p>3 RIVO Employee Actions</p> <p>The MFT 32 monitor control is opened to RIVO with activity control "XXRTP-MMDD" by a NON-RIVO function</p>	<ul style="list-style-type: none"> • FRE will review the MFT 32 listing for monitor controls with the following indicators to ensure subsequent actions below are completed. • Case controls will show activity field "XXRTP-MMDD" XX = AM is Accounts Management <p>XX is the function who sent the return and MMDD is the month and day the return was sent to SP for reprocessing)</p> <ul style="list-style-type: none"> • RIVO MFT 32 team will update Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. • FRE will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. **Temporary Guidance due to COVID Delays** <p>Reprocessing of tax returns is taking longer than normal due to COVID backlogs, therefore, do NOT re-send returns to processing.</p>
<p>4 NON-RIVO Employee Actions</p> <p>The attempt to move the valid return from MFT 32 on or after Cycle 47 on a preceding year failed and the return must be reprocessed manually</p> <p>Note: Field Assistance (FA) employees will only work paper returns per instructions in Then section. For ELF/MeF returns, do not take any action. The FA HQ</p>	<ul style="list-style-type: none"> • The return can no longer be moved systemically and must be reprocessed. • If the return was Electronically (ELF) filed, request the return using command code (CC) TRPRT; if MeFile, request the return using Employee User Portal (EUP). Continue with bullet 4 for remaining actions. • If a paper return, initiate a Form 4442, <i>Inquiry Referral</i>, to RIVO using "RIVO - TPP" queue. Include "MFT 32 Reversal Request" the taxpayer was authenticated and add the DLN of the return to be moved from MFT 32 to MFT

IF	THEN
<p>Analyst will forward a listing to RIVO HQ for ELF/MEF returns.</p>	<p>30. Verify the DLN number before submitting. Reverse the account markers following bullets below.</p> <ul style="list-style-type: none"> • Remember to review the address and update it to the valid return address. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code (TC) 971 action code (AC) 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1". • To prepare the return for processing, edit the return in the upper left-hand corner and write RIVO (to identify the return should be treated as priority). • Line through the DLN. • Edit Special Processing Code (SPC) "B." Circle out any notation of SPC "M." • Circle out any notation of "copy" or "amended." • In the signature line notate "Do not Correspond for Signature". • If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV,

IF	THEN
	<p>access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates.</p> <p>Note: Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information.</p> <ul style="list-style-type: none"> • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents. • Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,XXRTP-MMDD,M,MISC (XX is for AM and MMDD is the month and day you are sending the return to SP) 1487355555,* • RIVO will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. **Temporary Guidance due to COVID Delays** Reprocessing of tax returns is taking longer than normal 6-8 weeks due to COVID backlogs, therefore, do NOT re-send returns to processing.

IRM 25.25.6.8.1 - Updated to include TC 971 AC 111 programming was fixed and updated case procedures to include normal processing procedures should be followed for unresolved Unpostable 1260 scenario. Removed the programming error workaround procedures.

(1) A programming error was identified in March 2022 within the TPP MFT 32 processing. The error caused the TC 971 AC 111 transaction used to move identity theft returns to the MFT 32 module to go unpostable. There were several account scenarios caused by the programming error that may require account corrections when identified. The taxpayers were authenticated successfully and confirmed the return in question was identity theft. The employees worked the account as an identity theft determination. To identify the impacted accounts, the account will show the following actions:

- The UNP 1260 will show it was closed with a URC 6 CCC 3 (some accounts will reflect the actions below, but the UNP 1260 remains open)
- The unpostable TC 971 AC 111 transaction (some accounts may show an open unpostable control to the originating employee UNP 1680 or UNP 1735)
- CC ENMOD/IMFOLE will show the Id theft marker TC 971 AC 506 with MISC field of either WI AM OTHER OR WI PRP OTHER1 for tax year in question
- Letter 4674C was issued
- AMS notes will indicate there was an identity theft determination and the actions taken (i.e. move the identity theft return to MFT 32 UNP 1260 closed with URC 6 & CCC 3 and TC 971 AC 111 was input, Id theft marker, 4674C letter issued)

There are various scenarios employees may encounter on the account due to the timing of the unpostable TC 971 AC 111 transaction and posting of the TC 150 on MFT 30 or the TC 976 on MFT 32 modules. Employee must research IDRS, review AMS notes and probe the taxpayer for prior authentication results to assist with identifying the account was impacted by the TC 971 AC 111 programming error.

(2) Employees will respond to the taxpayers using the chart below based on the criteria identified on the account.

Note: The TC 971 AC 111 programming has been fixed and workaround procedures are no longer required. Resume normal identity theft procedures.

If	And	Then
<p>Account may show the following actions</p> <ul style="list-style-type: none"> • AMS notes confirm the identity theft determination was made • CC ENMOD shows TC 971 AC 506 MISC WI AM OTHER or WI PRP OTHER1 marker • The UNP 1260 was closed with a URC 6 CCC 3 • CC TXMOD shows the Unpostable TC 971 AC 111 transaction • The ID theft 	<p>No - A freeze is present on the year in question</p> <p>And</p> <p>No subsequent return is found for the year in question (Research IDRS for other returns, such as Unpostable 1260 with different DLN, TC 976 on MFT 30 or 1040X return)</p>	<ul style="list-style-type: none"> • Advise the taxpayer of the following: • Due to a programming error the identity theft return posted in error. Apologize to the taxpayer • Corrective actions are being taken to remove the identity theft return • Verify the identity theft marker was added, if not present, add the marker • Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, was issued • If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary and issue the letter to the taxpayer

<p>return is posted as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 150)</p> <ul style="list-style-type: none"> -R freeze is holding the credit and TC 570 present (if there is a subsequent TC 571 the refund may have been released in error and would be treated as a lost refund) 		<ul style="list-style-type: none"> Allow 9 weeks for account correction. If the taxpayer states they will file their return or has filed, advise the return will be processed and could take approximately 20 weeks to be processed.
<p>Same as above</p>	<p>-A freeze is present on the year in question or there is an IDT control</p>	<ul style="list-style-type: none"> Advise the taxpayer of the following: Due to a programming error the identity theft return was posted in error and the account has to be treated as an identity theft correction. Apologize to the taxpayer Corrective actions are being taken to adjust the account to their return figures. Verify the identity theft marker was added, if not present, add the marker Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, was issued If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary and issue the letter to the taxpayer Advise the account correction could take

		approximately 20 weeks
<p>Account may show the following actions</p> <ul style="list-style-type: none"> AMS notes confirm the identity theft determination was made CC ENMOD shows TC 971 AC 506 MISC WI AM OTHER or WI PRP OTHER1 marker CC TXMOD shows the Unpostable TC 971 AC 111 transaction The identity theft return did not post as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match) TC 150 with a different DLN that may be the valid return (verify the DLN does NOT match the DLN TC 971 AC 111 MISC field) 	<p>The UNP 1260 with matching DLN of the TC 971 AC 111 remains Open</p>	<ul style="list-style-type: none"> Advise the taxpayer of the following: Due to a programming error the identity theft return could not be removed. Apologize to the taxpayer If the Unpostable 1260 remains open, follow IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0" to resolve the unpostable. Review the account to confirm IDT actions were taken. Verify the identity theft marker was added, if not present, add the marker Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter was issued If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary, then issue the letter to the taxpayer Advise the account correction could take approximately 9 weeks
<p>Account may show the following actions</p> <ul style="list-style-type: none"> AMS notes confirm the identity theft determination was made CC ENMOD 	<p>Although CC TXMOD on MFT 30 may show the unpostable TC 971 AC 111 transaction, the MFT 32 module shows the identity theft return posted as a TC 976 (verify the DLN of the UNP 126 and the TC</p>	<ul style="list-style-type: none"> Advise the taxpayer of the following: If the TC 150 is not posted and account shows a CU 150, DJ 150 or DP 150 with DLN of return in question, advise the taxpayer the account is being monitored to ensure the identity theft

<p>shows TC 971 AC 506 MISC WI AM OTHER or WI PRP OTHER1 marker</p> <ul style="list-style-type: none"> • The UNP 1260 was closed with a URC 6 CCC 3 • CC TXMOD shows the unpostable TC 971 AC 111 transaction • A TC 150 with DLN of the return in question (the account may show a CU 150 or DJ/DP 150) OR TC 150 with a different DLN that may be the valid return 	<p>971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was moved).</p>	<p>return in question does not post. If the taxpayer has filed or will file, advise their return will be processed and may take approximately 20 weeks to be processed</p> <ul style="list-style-type: none"> • If the taxpayer has filed and the posted TC 150 is verified as the valid return, advise the taxpayer of the current status. • Verify the identity theft marker was added, if not present, add the marker • Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter was issued • If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary then issue the letter to the taxpayer
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(3) Employees who have an open control for Unpostable 1680 or 1735 due to the TC 971 AC 111 unpostable condition can close the unpostable control base.

Exhibit 25.25.6-7 - Added new AMS categories for different functions.

Select the appropriate Account Management Services (AMS) issue for the Taxpayer Protection Program (TPP) inquiry per the tables below.

Toll-Free Customer Service Issues (For example: CSRs answering APP 20/21) - TPP-AM:

Sub Issue	Issue Selection
1.1	TPP-AM Letter received/refer to TPP
1.2	TPP-AM - No DLN - Letter lost, destroyed, stolen/letter reissued
1.3	TPP-AM - No DLN - Letter not on hand/Call back
1.4	TPP-AM - No DLN - Letter not received/letter reissued
1.5	TPP-AM - Other
1.6	TPP-AM Refer to TAC

Sub Issue	Issue Selection
1.7	TPP-AM - Taxpayer Claimed Identity Theft/Archive return

Toll-Free TPP Customer Service Issues (CSRs answering APP 18/19) - TPP-CSR:

Sub Issue	Issue Selection
3.1	TPP-CSR - Basic Disclosure Failed
3.2	TPP-CSR - Basic Disclosure Failed/High Risk - Failed
3.3	TPP-CSR - High Risk Failed
3.4	TPP-CSR - High Risk Passed
3.5	TPP-CSR - No DLN - Letter lost, destroyed, stolen/letter reissued
3.6	TPP-CSR - No DLN - Letter not on hand/Call back
3.7	TPP-CSR - No DLN - Letter not received/letter reissued
3.8	TPP-CSR - Non TPP/refer to other toll-free
3.9	TPP-CSR - Other
3.10	TPP-CSR - Other Step-up Auth-Failed (reserved)
3.11	TPP-CSR - Other Step-up Auth-Passed (reserved)
3.12	TPP-CSR - Other Third Party Appointment
3.13	TPP-CSR - POA-Failed
3.14	TPP-CSR - Refer to TAC
3.15	TPP-CSR - Repeater/5216 issued
3.16	TPP-CSR - Return verification/Call back
3.17	TPP-CSR - TAC too far/Reply by mail
3.18	TPP-CSR - Taxpayer Claimed Identity Theft/Archive return
3.19	TPP-CSR - Third-Party Failed

Toll-Free TAC Appointment line for TPP Issues (CSRs answering APP 55/56) - TPP-Appointment:

Sub Issue	Issue Selection
2.1	TPP-Appointment - Other
2.2	TPP-Appointment - Send Other (reserved)
2.3	TPP-Appointment - Send to TAC
2.4	TPP-Appointment - TAC too far/Reply by mail

TAC In-Person Processing for TPP Issues (TACs):

Sub Issue	Issue Selection
5.1	TPP-TAC - Failed
5.2	TPP-TAC - Other
5.3	TPP-TAC - Other Step-up Auth-Failed (reserved)
5.4	TPP-TAC - Other Step-up Auth-Passed (reserved)
5.5	TPP-TAC - Passed
5.6	TPP-TAC - Repeater/5216 issued

RIVO Paper Processing for TPP Letter Replies:

Sub Issue	Issue Selection
4.1	TPP-Paper - Documents Failed
4.2	TPP-Paper - Documents Passed
4.3	TPP-Paper - Other
4.4	TPP-Paper - Other Step-up Auth-Failed (reserved)
4.5	TPP-Paper - Other Step-up Auth-Passed (reserved)
4.6	TPP-Paper - Refer to TAC
4.7	TPP-Paper - Repeater/5216 issued
4.8	TPP-Paper - Taxpayer Claimed Identity Theft/Archive return