DATE: 07/06/2022

NUMBER: wi-25-0722-0785

SUBJECT: TPP Taxpayer Claims They Did Not File the Unpostable 1260 Return Instructions; New Fields Added in Letters 4883C & 5071C

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

IRM 25.25.6.6.3.1(4) - Updated to include the link for UNP 1260 and TC 971 AC 111 input actions.

(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 employee for corrective action.	The account **contains** an unreversed transaction code (TC) 971 action code (AC) 527 on CC ENMOD	• Take all steps below, as applicable, then follow instructions in IRM 25.25.6.7, MFT 32 Procedures - Moving Identity Theft Returns, to close the UP 126 and move the identity theft return. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • See IRM 25.23.2.8.6.1.1,

IF	AND	THEN
		Resolving Tax-Related Accounts with TC 971 AC 527 WI BREACH DSABLD. • Send a Letter 4674C, *Identity Theft Post-Adjustment Victim Notification Letter,* to the verified address. • Use the return address code "TP" and signature code "KA". **Note:** Employees on Cincinnati Service Center (CSC) IDRS will input the letter with return address code "CP" and the signature code "KA". • 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". **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.

IF	AND	THEN
		- 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. **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

IF	AND	THEN
		cannot be input due to the entity not being established. • 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 authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management

IF	AND	THEN
		Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 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 employee for corrective action. Follow box 3 or 4 below as applicable.	The account **does not contain** an unreversed TC 971 AC 527 on CC ENMOD	• Take all steps below, as applicable, then follow instructions in IRM 25.25.6.7, MFT 32 Procedures - Moving Identity Theft Returns, to close the UP 126 and move the identity theft return. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, *Identity Theft Post-Adjustment Victim Notification Letter,* to the verified address. Use the return address code "TP" **Note:** Employees on CSC IDRS will input the letter with return address code "CP" and the signature code

IF	AND	THEN
		"KA". • 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 PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code (TC) 971 Action Code (AC) 506. **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. • 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

IF	AND	THEN
		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. **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. • 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

IF	AND	THEN
		Action Code (AC) 129 Input Screen. • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
3 The return is for tax year 2019 or prior.	The account **contains** an unreversed TC 971 AC 527 on CC ENMOD	• Close the unpostable using CC UPRES with a unpostable resolution code (URC) "D".

IF	AND	THEN
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.		- 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. - 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". **Note:** Employees on CSC IDRS will input the letter with return address code "CP" and the signature code "KA". - For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. - For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. - Input a TC 971 AC 506 with MISC field "WI AM OTHER". **Exception:** If the account is a "first time filer" account and the entity is not

IF	AND	THEN
		established; the TC 971 AC 506 cannot be input due to the entity not being established. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.

IF	AND	THEN
		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. • 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

IF	AND	THEN
		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.
4 The return is for tax year 2019 or prior. **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.	The account **does not contain** an unreversed TC 971 AC 527 on CC ENMOD	• 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, *Identity Theft Post-Adjustment Victim Notification Letter,* to the verified address. Use the return address code "TP" **Note:** Employees on CSC IDRS will input the letter with return address code "CP". and the signature code "KA". • Use suggested paragraphs

IF	AND	THEN
		"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 PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code (TC) 971 Action Code (AC) 506. **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. • 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	AND	THEN
		• If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), take no action to release the refund, see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC 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. **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. • 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	AND	THEN
		• If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return.
• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.
• If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.
• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IRM 25.25.6.6.4 - Removed TC 971 AC 129 marker from the Note.

(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 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/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
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).	Follow Normal Refund Inquiry Procedures see IRM 21.4, Refund Inquiries.
2 The return is posted on the account (TC 150 present) and the refund is held on the account with a -R Freeze.	Refer to IRM 21.5.6.4.35.3, -R Freeze Overview for Accounts With Return Integrity Verification Operations (RIVO) Involvement, for additional procedures.
3	• Advise the taxpayer the return is

IF	THEN

For current year processing 2021 and 2020 returns
 	
• The MFT 32 systemic reversal process has started, review the account for the following:
 	
    - 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
 	
    AND
 	
• The 9 weeks (or 16 weeks for duplicate filing cases) **have not** passed
	still processing and to allow 9 weeks (or 16 weeks for duplicate filing cases) from the input of the reversal transaction.

4
For current year processing 2021 and 2020 returns
 	
• The MFT 32 systemic reversal process has started, review the account for the following:
 	
    - 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
 	
    AND
	• 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

IF	THEN
• The 9 weeks (or 16 weeks for duplicate filing cases) **have** passed	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 pending to post, advise the taxpayer the return must be sent to processing again and apologize for the delay. • If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, *Inquiry Referral* 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.
5 For 2019 and prior year returns • The MFT 32 reversal process has started, review the account for the following:	• 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

IF	THEN
-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 present	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 taxpayer, and ask the taxpayer to submit a copy of the tax return to fax number **#** ▓▓▓▓▓▓▓ **#** to expedite the processing of the return and allow 60 days for processing from fax in date. • 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.
6 For all 2019 and prior year paper returns • The MFT 32 reversal process has started, review the account for the following:	• 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 **#** ▓▓▓▓▓▓▓ **#**. • If the taxpayer has already

IF	THEN
- If paper return, a RIVO control is present or • Monitoring control is present for 418C **AND** • A Letter 418C, was issued.	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 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. • 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.
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".	• Complete a Form 4442/e-4442 to RIVO using the "RIVO Unresolved Module Freeze Only" queue. • Advise the taxpayer to allow 60 days.

Exhibit 25.25.6-2 - Added new field instructions.

Letter 4883C/SP is issued for returns selected for the Taxpayer Protection Program (TPP) process and the address on the return is in the United States. The account may contain a transaction code (TC) 971 action code (AC) 123 with a MISC field of "STEP-UP AUTH".

If the caller states they did not receive a TPP letter, the Letter 4883C/SP will be sent to the caller at either the address on the return that was filed per command code (CC) TRDBV, or the address on CC ENMOD, depending on which address the caller is able to verify. The 4883C will be issued in place of the pilot Letter 6330C.

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

All TPP letters are issued without a taxpayer identification number (TIN) therefore the Letter 4883C/SP must be issued without the TIN. Take the following actions to issue the Letter 4883C/SP to the caller:

- Initiate the Integrated Automation Technologies (IAT) Letter Tool, see IAT Letter Job Aid
- Delete the TIN in the TIN field and replace it with an asterisk (*), this action will populate the TIN field (01) in the letter with an asterisk

  Note: When sending multiple TPP letters, the IAT tool identifies the asterisk as a duplicate TIN. Click "Override" and continue with creating the letter.

- Enter the tax year in field 02 (YYYY)
- Copy and paste the document locator number (DLN) of the return into field 03 (For example: the DLN can be copied from the CC TRDBV - STAT HIST screen or from the MISC field of the TC 971 AC 124 - if present.)
- Select paragraph "B & D"
- Enter the form type, "1040/1040A/1040EZ/1040NR", as appropriate, in field 04
- For fields 06 - 08, enter hours of operation 7:00 a.m. to 7:00 p.m. and use "Pacific time" if control number (DLN) begins with 89, for all others use "local time"
- For fields 09 - 11, enter hours of operation 7:00 a.m. to 7:00 p.m. and use "horario del Pacífico" (Pacific Time) if control number (DLN) begins with 89, for all others use "horario local" (local time)
- Use return address code "TP"

  Note: Employees on Cincinnati Service Center IDRS will input the letter with return address code "CP".

- Use signature code "CP"
- Click "SEND". A pop-up box will appear requesting the name and address for the letter. Enter the name and address as verified by the caller as it appears on the return per CC TRDBV (if present) or per CC ENMOD.

Exhibit 25.25.6-5 - Added new field instructions.

Letter 5071C/SP is issued for accounts meeting specific criteria. The letter provides a web address to the Identity Verification Service landing page located via the IRS.gov website.

If the caller states they did not receive a TPP letter, the Letter 5071C/SP will be sent to the caller at either the address on the return that was filed per command code

(CC) TRDBV, or the address on CC ENMOD, depending on which address the caller is able to verify. The 5071C will be issued in place of the pilot Letter 6331C.

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

All TPP letters are issued without a taxpayer identification number (TIN) therefore the Letter 5071C/SP must be issued without the TIN. Take the following actions to issue the Letter 5071C/SP to the caller:

- Initiate the Integrated Automation Technologies (IAT) Letter Tool, see IAT Letter Job Aid
- Delete the TIN in the TIN field and replace it with an asterisk (*), this action will populate the TIN field (01) in the letter with an asterisk

  Note: When sending multiple TPP letters, the IAT tool identifies the asterisk as a duplicate TIN. Click "Override" and continue with creating the letter.

- Enter the tax year in field 02 (YYYY)
- Copy and paste the document locator number (DLN) of the return into field 03 (For example: the DLN can be copied from the CC TRDBV - STAT HIST screen or from the MISC field of the TC 971 AC 124 - if present.)
- Select paragraph "B & D"
- Enter the form type, "1040/1040A/1040EZ/1040NR", as appropriate, in field 04
- For fields 06 - 08, enter hours of operation 7:00 a.m. to 7:00 p.m. and use "Pacific time" if control number (DLN) begins with 89, for all others use "local time"
- For fields 09 - 11, enter hours of operation 7:00 a.m. to 7:00 p.m. and use "horario del Pacífico" (Pacific Time) if control number (DLN) begins with 89, for all others use "horario local" (local time)
- Use return address code "TP"
- No enclosure is needed

  Note: Employees on Cincinnati Service Center IDRS will input the letter with return address code "CP".

- Use signature code "CP"
- Click "SEND". A pop-up box will appear requesting the name and address for the letter. Enter the name and address as verified by the caller as it appears on the return per CC TRDBV (if present) or per CC ENMOD.