

IRM PROCEDURAL UPDATE

DATE: 08/17/2021

NUMBER: wi-25-0821-1043

SUBJECT: TPP Case Processing; Transferring Calls; MFT 32 Dummy Returns - RIVO; Letter 4674C Suggested Paragraphs

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

CHANGE(s):

IRM 25.25.6.1.7 - Added clarifying notes throughout regarding TPP markers for clarity. Provided instructions for employees to coordinate actions on a case when there are duplicate case controls present to prevent delays.

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 (used exclusively beginning in January 2017) - contains the document locator number (DLN) of the return in question in the MISC field (may contain additional indicators such as "TR"). The TC 971 AC 124 is reversed with a TC 972 AC 124 and	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

<p>indicates the TPP issue is resolved.</p> <p>EXCEPTION: The TC 971 AC 124 cannot post to an account without an established entity, therefore there may be a delay in the TC 971 AC 124 posting to the account even though the return is UP 126 RC "0".</p>	<p>AC 124 alone 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). 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</p> <p>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</p> <p>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</p> <p>A posted return (TC 150 present) with</p>	<p>The refund may be held with a -R freeze or a P- freeze. These returns were identified after the</p>

<p>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 • IVO FRE PATTERN • IVO RSV IDT • IVO IP PIN 	<p>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>
<p>5</p> <p>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, <i>Taxpayer Protection Program (TPP) Recovery Project</i>.</p>
<p>6</p> <p>TC 971 AC 052 on the account</p>	<p>Will resequence the TC 150 for 14 days. If the return is selected for TPP, a TC 971 AC 124 will be present on the tax module. After the TPP Unpostable 126 0 is resolved, the 14 day resequence will be applied to the TC 150. The TC 971 AC 052 is not a TPP marker.</p> <p>NOTE: These returns are rescored for NON ID theft criteria after the TPP Unpostable 126 0 is resolved. Once the return is posted, if</p>

	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.
TC 971 AC 129 with MISC Field NNNNNNNNNNNNNNNN 1040X . (NNNNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)	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.

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

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

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

the questions, apologize for the inconvenience and continue with the authentication process.

- During the 2021 filing season, a pilot will be conducted with two new TPP authentication letters. The new letters will be issued from the beginning of the filing season through the end of March 2021. The account will contain the TC 971 AC 123 with a MISC field of Letter 6330C or 6331C marker.
 - **Letter 6330C**, Potential Identity Theft during Original Processing
 - **Letter 6331C**, Potential Identity Theft during Original Processing with Online Option

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

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

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

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

Issue corresponding letter as follows:

Letter 6330C = 4883C

Letter 6331C = 5071C

4. All control bases should be opened/input on CC TXMODA on MFT 30 unless otherwise stated. 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 25.25.6.2 - Added instructions for cases with multiple controls and coordinating actions to prevent delays.

1. Responses to Letter 4883C, *Potential Identity Theft during Original Processing* (or 6330C), Letter 5071C, *Potential Identity Theft during Original Processing with Online Option* (or 6331C), Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address*, Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY*, Letter 6167C, *Identity Authentication Incomplete (IMF)*, or Letter 5216, *Taxpayer Cannot Authenticate*, received by mail, fax, Form 4442/e-4442, *Inquiry Referral*, or Form 12412, *Operations Assistance Request (OAR)*, will be processed by Taxpayer Protection Program (TPP) paper groups. Research will be performed on cases prior to taxpayer contact.

NOTE: #

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NOTE: Some correspondence will need to be treated as classified waste per the IRM. When IRM procedures instruct for correspondence to be treated as classified waste, refer to IRM 21.5.1.4.10 (4), *Classified Waste*, for instructions.

2. Letter 5216 responses must be given to the Return Integrity Verification Operations (RIVO), TPP team leads for a determination on whether additional action is required or the correspondence can be treated as classified waste.
3. If a Letter 3064C, Letter 4883C (or 6330C), Letter 5071C (or 6331C), Letter 5447C, Letter 5747C, Letter 6167C, or Letter 5216, response is scanned into the Correspondence Imaging System (CIS) in error, the Accounts Management CSR should route the case to the Return Integrity Verification Operations (RIVO) at STOP 6579 AUSC.
4. If the response requests information under the Freedom of Information Act (FOIA), immediately refer the case to the Return Integrity Verification Operations (RIVO) Disclosure Coordinator for your site. Attach a CC SUMRY print prior to forwarding. For more information regarding FOIA requests, see IRM 21.1.3.17.1, *Freedom of Information Act (FOIA)*.
5. If a Form 4506-F, *Request for Copy of Fraudulent Tax Return*, or written request is attached to the TPP response, see IRM 25.23.3.2.7.1, *Intake - Accepting Form 4506-F or Written Requests for copies of Fraudulent Return(s)*, for additional guidance and procedures.
6. If a Form 4506-T, *Request for Transcript of Tax Return*, or written request is attached to the TPP response, see IRM 3.5.20-3, *RAIVS Contacts*, for additional guidance and procedures.
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)*.
8. For taxpayers who may need tax assistance, per Section 1204 of the Taxpayer First Act, employees can refer taxpayers to Low Income Taxpayer Clinics (LITCs) who are independent from the Internal Revenue Service (IRS) and the Taxpayer Advocate Service (TAS). LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a

second language. Services are offered for free or a small fee. For additional information, refer the taxpayer to Pub 4134, Low Income Taxpayer Clinic List on irs.gov.

9. All remaining correspondence to be resolved by RIVO will be controlled per IRM 21.5.1.4.2.2, *Integrated Data Retrieval System (IDRS) - Control Procedures*, see Exhibit 25.25.6-9, *Return Integrity Verification Operations (RIVO) Taxpayer Protection Program (TPP) Correspondence Controls*.

NOTE: For any case with multiple controls, employees must contact the other control to coordinate case actions. If the control is assigned to a generic control, refer to your manager to have case assigned.

10. Employees will update the IDRS clerical (generic) assignment number to their IDRS number at the time they check out each batch of work.
11. Employees must utilize the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT) , to resolve the account, whenever the tool is available, unless otherwise directed in the IRM.
12. Review the correspondence reply using the chart below:

IF	THEN
<p>1</p> <p>The response is blank (does not contain any documents or statements).</p>	<p>Treat the response as a non-response and destroy as classified waste. Do not open a control base and do not take any action on the account.</p>
<p>2</p> <p>The taxpayer is claiming identity theft (any TPP letter).</p>	<p># [REDACTED] #</p> <p>See IRM 25.25.6.2.1, <i>The Taxpayer is Claiming Identity Theft (Letter Reply Procedures)</i>.</p>
<p>3</p> <p>The taxpayer states or indicates they filed the return.</p> <p>EXCEPTION: If the taxpayer is responding to the Letter 5747C or the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 4 below.</p>	<p>The taxpayer is directed to provide the documentation for authentication and verification of the return in question, see IRM 25.25.6.2.2, <i>The Taxpayer Filed the Return in Question (Letter Reply Procedures)</i>.</p> <p>NOTE: If all the requested documentation is not submitted, however an identity determination can still be made through additional research, consider the taxpayer authenticated.</p>

<p>4</p> <p>The taxpayer is responding to the Letter 5747C (the account should contain a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or the account contains a TC 971 AC 123 "HIGH RISK AUTH".</p>	<p>The taxpayer must visit the online IDverify website or go to the Taxpayer Assistance Center (TAC), see IRM 25.25.6.2.2.3, <i>Responses to Letter 5747C (Letter Reply Procedures)</i>.</p> <p>EXCEPTION: # [REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED], see Exhibit 2.3.32-7, <i>IMF Entity Data</i>, for valid values.</p>
<p>5</p> <p>The taxpayer is responding to the Letter 3064C or Letter 6167C and the response contains new or additional information for a determination.</p>	<p>See block 3 or 4 above as appropriate.</p>
<p>6</p> <p>The taxpayer is responding to the Letter 3064C or Letter 6167C and no additional information has been provided or the same information was provided and a determination cannot be made based on the response or research.</p>	<ul style="list-style-type: none"> • Send the Letter 5216, <i>Taxpayer Cannot Authenticate</i>, to the address on the return, see Exhibit 25.25.6-1, <i>Taxpayer Protection Program (TPP) Repeater Letter 5216 - Taxpayer Cannot Authenticate</i>. • Input/Update EFDS notes as appropriate. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services</i>

	<p><i>(AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i></p> <ul style="list-style-type: none"> • Destroy the response as classified waste, including any signed or unsigned returns. • Close the RIVO correspondence control base with an activity field of "FAILEDAUTH".
<p>7</p> <p>The correspondence/referral indicates the taxpayer is in a disaster area or the account contains a -O freeze or -S freeze.</p>	<p>See IRM 25.25.6.1.7.2, <i>Disaster Area Declarations.</i></p>
<p>8</p> <p>The response does not contain any documents or statements but contains a telephone number.</p>	<p>See IRM 25.25.6.2.2.2, <i>Complete Documentation Not Provided or Invalid.</i></p>
<p>9</p> <p>The response is to a TPP letter and is from a prison/correctional institution</p> <p>(Envelope/correspondence contains a prison address and prisoner ID number)</p>	<p>See IRM 25.25.6.2.2.1, <i>Documentation Received</i></p>

IRM 25.25.6.2.1.2 - Updated Letter 4674C suggested paragraphs throughout table.

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 account contains an unreversed transaction code (TC) 971 action code (AC) 527 on command</p>	<ul style="list-style-type: none"> • Input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> • Open an IDRS control base with the

code (CC) ENMOD	<p>following information: C#,IDT,M,MISC 1487311111,*</p> <ul style="list-style-type: none"> • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator number (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, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> • See IRM 25.23.2.8.6.1.1, <i>Resolving Tax-Related Accounts with TC 971 AC 527 WI BREACH DSABLD.</i> • Send a Letter 4674C <i>Identity Theft Post-Adjustment Victim Notification Letter</i>, to the verified address. Use the return address code "TP" and the signature code "KA". • Use suggested paragraphs "B89bdxz:" as applicable. Do not include any paragraph referring the taxpayer to an online service. • 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 responding. Do not change the address for the other TP. • Use the return address code "TP" 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 responding. Do not send a letter to the other TP.
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	<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" as applicable, 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 responding. Input the MISC field of "WI PRP DDB" for the other TP. • If a return is attached to the response, then 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, <i>Types of Received Dates</i>, 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), <i>Batching Unnumbered Returns and Documents</i>. • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, <i>Identity Theft Returns - Alpha Files</i>. <p>EXCEPTION: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issue for Taxpayer Protection Program (TPP) Inquiries</i>. • Input/update EFDS notes as appropriate.
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	<ul style="list-style-type: none"> • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC", as appropriate.
<p>2</p> <p>The account does not contain an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> • Input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> • Open an IDRS control base with the following information: C#,IDT,M,MISC 1487311111,* • 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, <i>Transaction (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> • 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 responding. 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" 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,

	<p>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 responding. 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, <i>Miscellaneous Fields Used When Inputting Transaction Code (TC) 971 Action Code (AC) 506</i>. • 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 responding. Input the MISC field of "WI PRP DDB" for the other TP. • If a return is attached to the response, then 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, <i>Types of Received Dates</i>, 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), <i>Batching Unnumbered Returns and Documents</i>. • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, <i>Identity Theft Returns - Alpha Files</i>. <p>EXCEPTION: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p>
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	<ul style="list-style-type: none"> • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC", as appropriate.
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IRM 25.25.6.2.2 - Added procedures for paper cases involving a decedent taxpayer.

1. Review the response to determine if it was submitted by the taxpayer identification number (TIN) owner. The Letter 5747C and the guidance provided by the telephone assistants, advise the taxpayer to provide the following information when mailing in a response to the TPP letter:
 - The TPP letter
 - A copy of the return they filed (current year/prior year)
 - A copy of the return for a year prior to the one in question (if they filed one)
 - Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.
 - Documentation needed to authenticate their identity, see the Letter 5747C or the IRM 25.23.2.7.2.1, *Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC*
 - See IRM 11.3.2.4.11, *Deceased Individuals*, for a list of acceptable documentation for authorized representatives. For decedent accounts, if the authorized representative's name is not present on CC ENMOD or the required documentation was not received, issue Letter 135C, Proper Authorization Needed to Furnish Information, and request authorized representative documentation. Add AMS notes to confirm the documentation received for the taxpayer authentication and what document is still required to complete the process.
2. Follow the chart below:

IF	THEN
1 Documentation was received	See IRM 25.25.6.2.2.1, <i>Documentation Received</i> , to complete research.
2 The determination is made that the documentation is incomplete/invalid or no documentation was received	See IRM 25.25.6.2.2.2, <i>Complete Documentation Not Provided or Invalid</i> , for required actions.

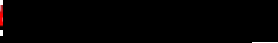
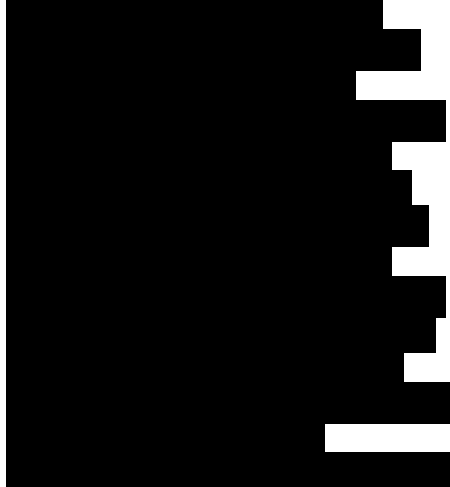
IRM 25.25.6.2.2.1 - Added instructions for cases with multiple controls and coordinating actions to prevent delays.

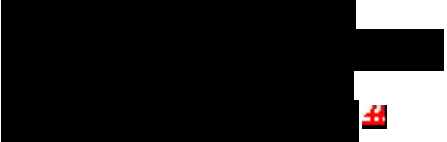

1. The taxpayer has provided the required documentation, follow the chart below:

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.


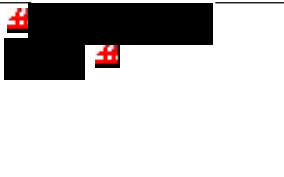

NOTE: For TPP responses involving a prisoner, see box 6 or 7 below for procedures.






ACTION	DETERMINATION	THEN
1 Review the documentation to verify the requested documents were submitted and appear valid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc. NOTE: Documentation review along with account research must be completed and considered in order to make an identity determination. Requested Documentation: <ul style="list-style-type: none"> • TPP letter • An unsigned copy of the return they filed (current 	The documentation is considered valid	Consider the identity authenticated and continue to paragraph 2

<p>year/prior year)</p> <ul style="list-style-type: none"> • An unsigned copy of the return for a year prior to the one in question (if they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc. • The documentation needed to authenticate their identity, see IRM 25.23.2.7.2.1 (3), <i>Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC</i>, for acceptable documentation. <p>**Follow temporary guidance due to COVID-19 impact**</p> <ul style="list-style-type: none"> • Taxpayers may provide an expired ID or driver's license for TPP authentication. Review the photo ID/DL and expiration date, if the card expired in 2020, accept the expired ID/DL. The taxpayer may provide an electronic or print out copy of a renewal appointment or extension granted by the state to complete authentication. <p>NOTE: </p> 		
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<p>2</p> <p>The documentation provided cannot be verified or does not appear valid based on internal and/or external sources such as IDRS, EFDS, Accurint, etc. - for example:</p> 	<p>The documentation is not considered valid</p>	<p>Consider the identity not authenticated, see IRM 25.25.6.2.2.2, <i>Complete Documentation Not Provided or Invalid</i></p>
<p>3</p> <p>For RICS and Field Assistance Employees</p> <p>If the taxpayer submits documentation to verify their identity via e-fax due to TAC office closures or due to COVID-19 reasons or restrictions, as instructed, verify the requested documents were submitted and appear valid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection</p>		<p>Consider their identity authenticated and continue to paragraph 2</p> <p>NOTE: Prior to taking any action, all e-fax cases must be controlled on IDRS as follows:</p> <ul style="list-style-type: none"> -Use received date of fax -Use activity

<p>System (EFDS), Accurint, etc.</p> <p>REMINDER: Field Assistance employees will use applicable systems for research.</p> <p>NOTE: Documentation review along with account research, must be completed and considered in order to make an identity determination.</p> <p>Requested Documentation:</p> <ul style="list-style-type: none"> • TPP letter • An unsigned copy of the return they filed (current year/prior year) • An unsigned copy of the return for a year prior to the one in question (if they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc. • The documentation needed to authenticate their identity, see IRM 25.23.2.7.2.1 (3), <i>Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC</i>, for acceptable documentation. • **Follow temporary guidance due to COVID-19 impact** Taxpayers may provide an expired ID or driver's license for TPP authentication. Review the photo ID/DL and expiration date, if the card expired in 2020, accept the expired ID/DL. The taxpayer may provide an electronic or print out copy of a renewal appointment or extension granted by the state to 		<p>code "TPPFAXMMD D" -Use "A" status for active case -Use TPP letter# as category code. (For pilot Letter 6330C use cat code "4883" & for Letter 6331C use cat code "5071".)</p> <p>NOTE: Field Assistance Employees - - Assigned Cases will reflect activity control "FATPPEFAX"</p> <p>- Additional case controls should not be opened if the case is already controlled. - Employees may need to reassign the case to their own IDRS# if not already assigned. - If case was previously resolved and all necessary actions were taken, close control with activity "PREVACTN" or if case must</p>
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Exception in box 3		
<p>5</p> <p>The taxpayer submits documentation to verify their identity via e-fax or mail due to TAC office closures or restrictions and their identity can be authenticated</p>	<p>TRDBV contains an MEF Form 1040X and a TC 971 AC 129 with MISC field NNNNNNNNNNNN NN 1040X is on the tax module.</p>	<ul style="list-style-type: none"> • Follow IRM25.25.6 .5.1.2.6, <i>Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code (TC) 971 Action Code (AC) 129 with MISC Field NNNNNNNN NNNNNNN 1040X</i>, paragraph 3 based on determination. • If authentication cannot be determined follow box 4 "Then" section.
<p>#6</p> 		

2. Due to data breaches and account takeovers, all Taxpayer Protection Program (TPP) returns filed by the taxpayer identification number (TIN) owner must be verified to ensure the information has not been changed without their permission. Confirm the return in question is the taxpayer's return by comparing the return on IDRS with the return provided by the taxpayer:
 - The address as it appears on the return

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

- The refund amount as it is shown on their return (The taxpayer must provide the refund amount from the appropriate refund line on the actual tax form they filed. They cannot provide an amount that was provided by the preparer or from a preparer's summary page since that figure may be less due to charges the preparer is deducting from the refund.)
- The refund type, a paper check to their address or a direct deposit to their bank account
- If the refund is a direct deposit, compare the routing number for the bank and the bank account number (current year return only)

REMINDER: If CC TRDBV or MEF RRD indicates the refund is a Refund Anticipation Loan (RAL) (indicator "1") or Refund Anticipation Check (RAC) (indicator "2"), or if the taxpayer is receiving their refund via a refund transfer product such as a debit card, see Exhibit 21.4.1-2, *Most Common Banks That Offer Refund Transfer Products (RAC/RAL)*, to verify the routing transit number (RTN).

- For balance due returns, review the following:
 - Balance due amount on IDRS matches the return.
 - Were ES payments made? If yes, amount or total match?
 - Credit elect? If yes, amount or total match?
3. Once the information has been reviewed, follow the chart below:

IF	THEN
<p>1</p> <p>The return information provided matches the information on the return received by the IRS (including RAL or RAC direct deposits)</p>	<p>Continue to paragraph 4 below</p>
<p>2</p> <p>The bank routing number or account number provided do not match the information on the return received by the IRS (Excluding RAL or RAC refunds.)</p>	<ul style="list-style-type: none"> • Input a transaction code (TC) 971 action code (AC) 850 (current tax year only) to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return • Continue to paragraph 4 below
<p>3</p> <p>The return provided is an amended return or a Form 1040X</p>	<p>See IRM 25.25.6.2.2.1.1, <i>Taxpayer Authenticated and Included a Form 1040X with the Response</i></p>
<p>4</p> <p>None of the return information provided matches the return received by the IRS</p>	<p>Treat the return as identity theft, see IRM 25.25.6.2.1, <i>The Taxpayer is Claiming Identity Theft (Letter Reply Procedures)</i></p>

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

IF	THEN
<p>1</p> <p>The taxpayer's return is unpostable (UP) 126 reason code (RC) "0".</p> <p>NOTE: Review CC TRDBV. If CC TRDBV has "MEF/PAPER</p>	<p>Resolve the UP 126 RC "0", see IRM 25.25.6.5.1.1, <i>The Taxpayer's Return is Unpostable 126 Reason Code "0"</i>. Disregard instructions stating to advise the taxpayer.</p> <p>NOTE: If the taxpayer has included an amended return or a Form 1040X,</p>

<p>GUF PERFECTED" or "GUF REINPUT" as the return status, then the unpostable condition cannot be closed using the TVT tool. The UP 126 RC "0" must be resolved manually on IDRS.</p>	<p><i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, <i>Taxpayer Authenticated and Included a Form 1040X with the Response</i>.</p> <ul style="list-style-type: none"> • If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: <ul style="list-style-type: none"> ◆ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ◆ Edit special processing code (SPC) "B" ◆ Edit the received date on the return (if not already present) ◆ Route the entire return and the envelope for processing, see IRM 3.10.73.6 (12), <i>Batching Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.) • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
<p>2 The account contains an unreversed TC 971 AC 129</p>	<p>Resolve the account using the procedures in IRM 25.25.6.5.1.2, <i>The Taxpayer's Return is Posted and the Account Contains Unreversed TPP</i></p>

<p>(the taxpayer's return may be posted to MFT 30 or may be UP 147)</p>	<p><i>indicators such as a TC 971 AC 129.</i> Disregard instructions stating to advise the taxpayer.</p> <p>NOTE: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, <i>Taxpayer Authenticated and Included a Form 1040X with the Response.</i></p> <ul style="list-style-type: none"> • If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: <ul style="list-style-type: none"> ◆ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ◆ Edit SPC "B" ◆ Edit the received date on the return (if not already present) ◆ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), <i>Batching Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.) • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i> • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of
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	"NONIDTRTN".
<p>3</p> <p>The taxpayer's return was deemed identity theft and is showing as an "OPEN" UP 126 RC "0" on CC UPTIN/UPDIS</p>	<p>Resolve the account using the procedures in IRM 25.25.6.5.5.1, <i>The Taxpayer's Return was Resolved as Identity Theft, Quality Review Time Frame Not Passed</i>. Disregard instructions stating to advise the taxpayer.</p> <p>NOTE: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, <i>Taxpayer Authenticated and Included a Form 1040X with the Response</i>.</p> <ul style="list-style-type: none"> • If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: <ul style="list-style-type: none"> ◆ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ◆ Edit SPC "B" ◆ Edit the received date on the return (if not already present) ◆ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), <i>Batching Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.) • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Input/update EFDS notes as appropriate.

	<ul style="list-style-type: none"> • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
<p>4</p> <p>The taxpayer's return information has been reversed on MFT 30</p>	<p>Resolve the account using the procedures in IRM 25.25.6.5.5.2, <i>The Taxpayer's Return Information has been Reversed on MFT 30</i>. Disregard instructions stating to advise the taxpayer.</p> <p>NOTE: If the return is a barred statute refer to the Barred Quick Assessment Referral Guide</p> <p>NOTE: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, <i>Taxpayer Authenticated and Included a Form 1040X with the Response</i>.</p> <ul style="list-style-type: none"> • If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: <ul style="list-style-type: none"> ◆ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ◆ Edit SPC "B" ◆ Edit the received date on the return (if not already present) ◆ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), <i>Batching Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.) • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account</i>

	<p><i>Management Services (AMS)</i>, select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</p> <ul style="list-style-type: none"> • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
<p>5</p> <p>The return has been moved to MFT 32</p> <p>NOTE: If the return cannot be moved back from MFT 32, see block 6 below.</p>	<p>Resolve the account using the procedures in IRM 25.25.6.7.1.1, <i>Return Integrity Verification Operations (RIVO) Employees MFT 32 Reversal Inquiries & Resolution Actions</i>.</p> <p>NOTE: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, <i>Taxpayer Authenticated and Included a Form 1040X with the Response</i>.</p> <ul style="list-style-type: none"> • If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: <ul style="list-style-type: none"> ◆ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ◆ Edit SPC "B" ◆ Edit the received date on the return (if not already present) ◆ Route the return and envelope for processing, see IRM 3.10.73.6 (12), <i>Batching Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.)

	<ul style="list-style-type: none"> • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
<p>6</p> <p>The return has been archived/deleted</p> <p>Account will contain:</p> <ul style="list-style-type: none"> • Command Code (CC) UPTIN shows unpostable resolution code (URC) "D" • AND/OR • CC TRDBV shows "GUF VOIDED/DELETED" or "GUF Perfected" <p>NOTE: "GUF Perfected" notation appears when the resolution actions to move the return to MFT 32 did not complete prior to the end of year cycle deadline and the return is archived.</p> <ul style="list-style-type: none"> • AND 	<p>Resolve the account using the procedures in IRM 25.25.6.8, <i>Archived - Deleted Return Reprocessing Procedures</i> - RIVO Employees.</p> <p>NOTE: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, <i>Taxpayer Authenticated and Included a Form 1040X with the Response</i>.</p> <ul style="list-style-type: none"> • If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: <ul style="list-style-type: none"> ◆ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ◆ Edit SPC "B" ◆ Edit the received date on the return (if not already present) ◆ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), <i>Batching Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as

<ul style="list-style-type: none"> CC TRDBV "CODES" screen shows unpostable (UP) 126 reason code (RC) "0" <p>NOTE: Field Assistance Employees - If the return meets archived/deleted criteria, return the case to RIVO for return reprocessing procedures and add AMS notes. Update activity control to "RIVOACTN". Do not send Form 4442 if returning the case to RIVO.</p>	<p>classified waste.)</p> <ul style="list-style-type: none"> Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. Input/update EFDS notes as appropriate. Destroy the notice or letter as classified waste. Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
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IRM 25.25.6.2.3 - Added TPP markers to identify cases and RIVO address.

- Revenue Officers (RO), Tax Compliance Officers (TCO) or Revenue Agents (RA) who obtain a return from a taxpayer in the course of their duties may refer the case to Return Integrity Verification (RIVO) for resolution, when the following 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 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 shows it was Archived/Deleted on CC TRDBV
 - The RO/TCO/RA has met with the taxpayer face to face and authenticated the taxpayer or the RO/TCO/RA has authenticated the International taxpayer over the telephone.
 - The RO/TCO has obtained a newly signed return from the taxpayer
- The RO/TCO will take the following actions to refer the case to RIVO for resolution:

IF	THEN
1	The RO/TCO/RA will submit a Form 3210, <i>Document Transmittal</i> , with the following

<p>The return is on MFT 32 or shows it was Archived/Deleted on CC TRDBV</p>	<p>information:</p> <ul style="list-style-type: none"> ◆ Routing information to RIVO Internal Revenue Service, Stop 6579 AUSC, 3651 S IH 35, Austin, TX 73301 ◆ Remarks - TP has been authenticated during a face to face meeting with the RO/TCO/RA or via the telephone for International taxpayers ◆ Additional comments - A return is on MFT 32 due to the TPP process and may be the TP's valid return. TP's valid signed return attached. Please take appropriate actions to resolve the account and process TP's return
<p>2 The return is UP 126 RC "0"</p>	<p>The RO/TCO 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 by the RO/TCO/RA during a face to face meeting or over the telephone for International taxpayers <p>and</p> <ul style="list-style-type: none"> ◆ The return is the taxpayer's return

3. Upon receipt of the Form 3210 or Form 4442, RIVO will review the account for TPP involvement and take the following actions:

IF	THEN
<p>1 The issue on the account is not the result of the TPP process</p>	<p>Return the Form 3210 or Form 4442 and attachments to the sender stating there is no TPP involvement</p>
<p>2 The issue on the account is due to the TPP process</p>	<p>Open a control base on the account to RIVO for resolution</p>

4. Once controlled, take the following actions to resolve the account:

IF	THEN
<p>1</p>	<p>Resolve UP 126 RC "0", see IRM 25.25.6.2.2, <i>The</i></p>

<p>The return that is UP 126 RC "0" is the taxpayer's return.</p>	<p><i>Taxpayer Filed the Return in Question (Letter Reply Procedures).</i></p>
<p>2</p> <p>The return on MFT 32 matches the return received from the Revenue Officer.</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 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, <i>Types of Received Dates</i>, 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), <i>Batching Unnumbered Returns and Documents</i>, 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, <i>RIVO Statute Procedures for TPP Returns</i>.</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 "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified</i>. • 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, <i>STARS Delete Reasons</i>. • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.

	<ul style="list-style-type: none"> • Close the RIVO control base with an activity field of "RTN2PROC".
<p>3</p> <p>The return on MFT 32 does not match the return received from the Revenue Officer.</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, <i>Types of Received Dates</i>, 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), <i>Batching Unnumbered Returns and Documents</i>, 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, <i>RIVO Statute Procedures for TPP Returns</i>.</p> <ul style="list-style-type: none"> • Take any additional actions to resolve the account, see IRM 25.25.6.2.1.3, <i>The Identity Theft Return is on MFT 32 or Archived or Deleted (Letter Reply Procedures)</i>. • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Close the RIVO control base with an activity field of "RTN2PROC".

IRM 25.25.6.3 - Added information regarding TPP letters.

1. Customer Service Representatives (CSRs) answering the Taxpayer Protection Program (TPP) line application 018 and 019 (Spanish speaking line) must follow the procedures in this section to authenticate callers. When a TPP assistor is transferring a call to the Spanish speaking line, the TPP telephone assistor should transfer to IUP#1019.
2. TPP phone calls from the taxpayer may be received in response to one of the following letters:

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

- Letter 4883C, *Potential Identity Theft during Original Processing* - issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)
- Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address* - issued on accounts for returns filed with an address outside the United States (5447SP - Spanish version)
- Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY* - issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH" (5747SP - Spanish version). The letter comes with the online verification option that instructs the taxpayer to use the IDverify website at www.idverify.irs.gov to authenticate their identity and also provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits.
- Letter 5071C, *Potential Identity Theft During Original Processing with Online Option* - this letter is being issued for accounts meeting specific criteria. The letters will provide a web address to the Identity Verification Service landing page located via the IRS.gov website. The letter provides the option of using the website or calling the TPP number to authenticate their identity. If the caller chose not to use the *IDverify* website due to issues with the website, were confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.
- For the 2021 filing season, a pilot will be conducted with two new TPP authentication letters. The pilot letters will be issued to a limited amount of taxpayers, all other TPP taxpayers selected for authentication will be issued one of the regular TPP letters listed above.
 - **Letter 6330C**, Potential Identity Theft during Original Processing
 - **Letter 6331C**, Potential Identity Theft during Original Processing with Online Option

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

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

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

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

Letter 6330C = 4883C

Letter 6331C = 5071C

NOTE: #



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

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

4. Before any action can be taken on the account you must know the purpose of the call.
5. If the caller is not calling in response to a TPP letter, and there is no open TPP issue, transfer the caller to the appropriate area per the Telephone Transfer Guide.
6. If the caller states they were previously transferred to the Taxpayer Assistance Center (TAC) Appointment Line, but the call was disconnected, see IRM 25.25.6.3.2, *Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors*, to assist the taxpayer with scheduling the appointment and for additional instructions. Do not transfer the caller.

7. The caller states they are calling in response to a TPP letter (Letter 4883C/SP (or pilot Letter 6330C), Letter 5071C/SP (or pilot Letter 6331C), Letter 5447C/SP, or a Letter 5747C/SP or Letter 3064C) or were referred to the TPP toll-free line by an IRS assistor and they have the letter with them, continue with the authentication process. Advise the caller of authentication requirements listed in the letter to determine if they are able to continue with the call.
8. If the caller does not have the TPP letter with them, advise them to locate the letter and follow the instructions in the letter.

EXCEPTION: Taxpayers in a [REDACTED] or taxpayers claiming identity theft are not required to have the TPP letter, continue with the authentication process.

9. If the taxpayer states they have received a TPP letter addressed to someone not residing at their address, thank the caller for the information and advise them to destroy the letter. No other action is required.
10. If the caller states they have previously authenticated either by phone, the website, correspondence, e-fax or in the Taxpayer Assistance Center (TAC), and are checking on the status of their refund/balance due or other, ask the taxpayer what date they authenticated and determine if the date they authenticated meets the processing time frame of 9 weeks (16 weeks for e-fax/mail) and follow the chart below:

NOTE: ****Temporary Guidance due to COVID-19 Impact**** Throughout the remainder of this section, for instances where the caller must visit a TAC office to complete the authentication process, if the caller is unable to visit the TAC office due to COVID reasons or restrictions or TAC appointments are more than 30 days out, provide the **e-fax** instructions in IRM 25.25.6.3.2, *Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors*.

IF	THEN
<p>1</p> <p>The appropriate time frame has not passed from the date the taxpayer authenticated.</p> <p>NOTE: Accessing the account is not required if the caller has not allowed the appropriate processing time frame.</p>	<p>Advise the taxpayer to allow 9 weeks from the date they authenticated to receive the refund or notice. If they have not received their refund/notice after 9 weeks (16 weeks if submitted by or e-fax) advise the taxpayer to review the refund information on Where's My Refund? on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.</p>

<p>2</p> <p>The appropriate time frame has passed from the date they authenticated.</p>	<ul style="list-style-type: none"> • Perform authentication per IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i>, and IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>, as required by the IRM based on account issues. • Once basic authentication has been completed, review the account for any unresolved TPP issues. <p>NOTE: See IRM 25.25.6.1.7, <i>Taxpayer Protection Program Overview</i>, for indications of an unresolved TPP issue.</p> <ul style="list-style-type: none"> • If there are unresolved TPP issues, confirm TPP high risk authentication (HRA) has been completed by reviewing Account Management Services (AMS) notes. If HRA has been completed, see IRM 25.25.6.5, <i>Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors</i>, to determine additional resolution actions. <p>REMINDER: The results of the authentication on the website are not viewable on IDRS or AMS, therefore full authentication including TPP HRA is required.</p> <ul style="list-style-type: none"> • If there are unresolved TPP issues and there is no indication HRA has been completed, continue with the authentication process below. • If after account research, it is determined that the TPP issue was previously addressed/resolved correctly, however, there is a subsequent non-TPP unresolved issue holding the refund or other issue, advise the taxpayer of the account status (i.e. account freeze or refund issued with TC 846). If additional action is needed to resolve
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	<p>the non-TPP issue, refer the caller to the appropriate area per the Telephone Transfer Guide . Include a transfer PIN when appropriate, see IRM 21.1.3.2.5 , <i>Initial Authentication Transfer Procedures/Transfer PIN</i>.</p> <ul style="list-style-type: none"> • If transferring the caller, input AMS notes as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
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11. For all TPP calls, begin authentication by following the authentication procedures in IRM 21.1.3.2.3, *Required Taxpayer Authentication*, then continue with the authentication procedures in this IRM, unless otherwise directed by the IRM.
12. If the caller is calling on behalf of the taxpayer, see IRM 25.25.6.3.1, *Taxpayer Protection Program (TPP) Procedures for Power of Attorney or Third-Party Callers*, before continuing with the authentication process.
13. If the call is disconnected/dropped during the authentication process, document the call in detail in AMS, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select "Other Entity" as the issue.
14. The caller received a TPP letter and has the letter with them, follow the chart below to respond to the caller:

NOTE: If the caller received a TPP letter (for one year or multiple years), only one of the letters is needed to continue with the authentication process.

REMINDER: For filing status married filing jointly, only one spouse is required to be authenticated. Authenticate the spouse calling.

NOTE: ****Temporary Guidance due to COVID-19 Impact**** Throughout the remainder of this section, for instances where the caller must visit a TAC office to complete the authentication process, if the caller is unable to visit the TAC office due to COVID reasons or restrictions or TAC appointments are more than 30 days out, provide the **e-fax** instructions in IRM 25.25.6.3.2, *Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors*.

IF	AND	THEN
<p>1</p> <p>The taxpayer received any TPP</p>	<p>The taxpayer is claiming identity theft.</p> <p>NOTE: # [REDACTED]</p>	<ul style="list-style-type: none"> • Authenticate the caller, see IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i>, and IRM

<p>letter.</p>		<p>21.1.3.2.4, <i>Additional Taxpayer Authentication</i>, as required by the IRM based on account issues.</p> <ul style="list-style-type: none"> • Research the account and confirm that there are unresolved TPP issues. • If there are unresolved TPP issues, see IRM 25.25.6.6.3, <i>Taxpayer Claims Identity Theft - Research</i>. • If after account research, it is determined that the TPP issue was previously addressed/resolved correctly, however, there is a subsequent non-TPP unresolved issue holding the refund or other issue, advise the taxpayer of the account status (i.e. account freeze or refund issued with TC 846). If additional action is needed to resolve the non-TPP issue, refer the caller to the appropriate area per the Telephone Transfer Guide . Include a transfer PIN when appropriate, see IRM 21.1.3.2.5, <i>Initial Authentication Transfer Procedures/Transfer PIN</i>. • If transferring the caller, input AMS notes as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
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<p>2</p> <p>The caller received a Letter 5747C.</p> <p>OR</p> <p>The caller received any TPP letter and the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a MISC field of "HIGH RISK AUTH".</p>	<p>The caller filed the return in question - this includes accounts where multiple years contain unresolved TPP issues.</p> <p>NOTE: If one year meets "TAC AUTH ONLY" criteria, then the caller should be referred to the IDverify website or TAC for authentication.</p>	<p>The caller is required to visit a TAC office, they cannot be authenticated over the phone, see exceptions. Follow the instructions in IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC)</i>, to schedule the appointment and for additional instructions.</p> <p>EXCEPTION: # [REDACTED]</p> <p>[REDACTED] (a credit elect is not a zero-balance return), continue with the authentication process per (16) below.)</p> <p>EXCEPTION: # [REDACTED]</p> <p>[REDACTED]</p>
<p>3</p> <p>The caller received a Letter 4883C, Letter 5071C, Letter 5447C, or pilot letters 6330C or 6331C.</p> <p>NOTE: If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.</p> <p>OR</p> <p>**Temporary</p>	<p>The caller filed the return in question</p> <p>NOTE: If multiple years contain unresolved TPP issues and one of the years meets "TAC AUTH ONLY" criteria, then the caller should be referred to the TAC to complete authentication for all years in question. Follow the instructions in IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC)</i>, to schedule the</p>	<ul style="list-style-type: none"> • Ask the caller if they have the return available and with them. The caller will also need a tax return for one of the years prior to the year in question (if they filed one) - (for example, the year in question is 2019 - the caller will need a return for any year prior to 2019). • If caller has the returns available and with them, proceed with the call and continue the authentication process. • If the caller states they do not have the returns available or with them,

<p>Guidance** The caller never received, lost, or was not issued a TPP letter.</p>	<p>appointment and for additional instructions.</p>	<p>advise the caller that you can continue with the authentication questions, however even if they pass all the authentication questions, including HRA, if they are not able to verify the return they filed, they will be required to call back and go through basic authentication questions again. If the caller chooses to continue without the returns, continue with the authentication process.</p> <ul style="list-style-type: none"> • If the caller chooses to call back when they have the returns available, thank the caller, no other account action is required. If you have already accessed the account on AMS, input AMS notes as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
<p>4 The caller received a Letter 4883C, Letter 5071C, Letter 5447C, or pilot letters 6330C or 6331C.</p> <p>NOTE: If the account contains</p>	<p>CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS# 148xxxxxxx) and/or CC IMFOLT or TXMODA shows a TC 971 AC 123 with MISC field of "TPP RP"</p>	<ul style="list-style-type: none"> • Complete TPP HRA following IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures • Then follow procedures in IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was

<p>a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above. OR **Temporary Guidance** The caller never received, lost, or was not issued a TPP letter.</p>		<p>Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process</p>
<p>5 The caller received a Letter 4883C</p>	<p>CC TRDBV shows an MEF Form 1040X and the tax module contains a TC 971 AC 129 with MISC Field NNNNNNNNNNNNNN 1040X . (NNNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)</p>	<ul style="list-style-type: none"> • Authenticate the caller, see IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i>. • Complete TPP HRA following IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures • Advise the caller a copy or access to the return in question will be needed to verify information off the form. • Refer the caller to the TAC if unable to authenticate, follow IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors</i> • If the caller authenticates, follow IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code (TC) 971 Action Code (AC)

		129 with MISC Field NNNNNNNNNNNNNNNN 1040X to take appropriate action on the account for Form 1040X processing.
<p>6 # [REDACTED]</p> <p>NOTE: Third party callers can only be provided general information and cannot respond for the inmate.</p>		<ul style="list-style-type: none"> • # [REDACTED] • # [REDACTED] • # [REDACTED] • # [REDACTED]


15. Once basic authentication has been completed, research the account (example: CC TXMODA, CC UPTIN) and the AMS notes to determine if there are any unresolved TPP issues (example: open UP 126 RC "0" or unreversed TC 971 AC 129), see IRM 25.25.6.6.5, *Taxpayer Protection Program (TPP) Issue not Resolved*, for additional examples of unresolved TPP issues.

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

NOTE: Before determining there are no unresolved TPP issues, ensure the letter is in the name of the taxpayer identification number (TIN) owner. If the letter contains the name of the TIN owner and the UP 126 cannot be seen under the caller's TIN, ask the caller for the control number listed on the letter. Research the control number using CC TRDBV to determine what TIN the return is under. The TIN for the return can be located on the first page of the CC TRDBV Return Detail Screen.

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

IF	AND	THEN
<p>1</p> <p>The caller filed a return and lost the letter or did not receive a letter and was referred to the TPP toll-free line by an IRS assistor.</p>	<p>Processing time frames have been met, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>.</p>	<p>See IRM 25.25.6.6.2, <i>Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter</i>. EXCEPTION: # [REDACTED]</p>
<p>2</p> <p>The caller states they received a TPP letter and filed a return (the caller may or may not have the letter with them).</p>	<p>The caller has received the refund they were expecting.</p>	<ul style="list-style-type: none"> • If only one return is present on the tax module, see IRM 25.25.6.5.1.2.4, <i>The Taxpayer's Return is Posted, the Refund was Issued, and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code (TC) 971 Action Code (AC) 129</i>, to resolve the account and close the TPP issues. • If there are multiple returns on the tax module, see IRM 25.25.6.5.2, <i>Authentication Passed and Multiple Returns are Present</i>, to resolve the account and close the TPP issues.
<p>3</p> <p>The caller called previously but did not have the TPP letter with them, and the letter could</p>	<p>The caller has located the TPP letter.</p>	<p>Continue with the authentication process.</p>

<p>not be reissued, and they were referred to the TAC.</p>		
<p>4</p> <p>The caller called previously and declined to answer some or all of the authentication questions.</p>	<p>The caller requested to go to the TAC to authenticate.</p>	<p>Review the AMS notes for the previous authentication process.</p> <p>If HRA was not started, continue with the authentication process.</p> <p>If AMS notes indicate HRA was started, advise the caller they must go to the TAC, see IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors</i>, to schedule the appointment and for additional instructions.</p>
<p>5</p> <p>The caller states they previously authenticated either by phone or by visiting the TAC, and are calling to provide the information to verify their return.</p>	<p>AMS notes indicate the caller previously authenticated with a TPP assistor or in the TAC office (issue type such as TPP-HIGH RISK PASSED)</p> <p>NOTE: The caller is not required to have a TPP letter if AMS notes indicate the caller previously passed authentication.</p>	<ul style="list-style-type: none"> • Authenticate the caller, see IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i> and IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>, as required by the IRM based on account issues. • See IRM 25.25.6.5.1, <i>Authentication Passed and the Taxpayer Filed the Return in Question</i>, to resolve the account.
<p>6</p> <p>There are no AMS notes indicating the caller previously authenticated with a TPP assistor or in the TAC office</p>	<p>The caller does not have the TPP letter.</p> <p>NOTE: If the caller has the TPP letter, continue with the authentication process.</p>	<p>See IRM 25.25.6.6.2, <i>Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter</i></p> <p>EXCEPTION: # </p>

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17. For all # ██████████ # calls, if the caller states they called previously but the call was disconnected/dropped and authentication and/or HRA was not completed, see IRM 25.25.6.3.3, *Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) Assistors*.
18. After the above procedures have been completed, if not already obtained, ask the caller for the control number listed on the TPP letter (located above the salutation line (Dear Taxpayer)). # ██████████

██████████ # #
 # Follow the chart below to resolve the issues and respond to the caller:

EXCEPTION: # ██████████ #

EXCEPTION: # ██████████ #

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

IF	THEN
<p>1</p> <p>The control number provided by the caller matches the DLN of the return in question.</p>	<p>Continue with the authentication process.</p>
<p>2</p> <p>The control number provided by the caller does not match the DLN of the return in question.</p>	<ul style="list-style-type: none"> • # ██████████ # • If the number provided by the caller does not match the DLN of the return in question, advise the caller they need to go to the Taxpayer Assistance Center (TAC) to be authenticated. Advise the caller a TAC appointment will be required, see IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors</i>,

	<p>to schedule the appointment and for additional instructions.</p> <p>EXCEPTION: # [REDACTED]</p> <ul style="list-style-type: none"> Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
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19. Once the control number has been verified, follow the chart below to resolve the account and respond to the caller:

IF	AND	THEN
<p>1</p> <p>The caller states they filed a return.</p>	<p>The return is a # [REDACTED] (Ex. if there is a refund due, but a credit elect is requested, this is not a zero-balance return), including accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH".</p>	<ul style="list-style-type: none"> Follow additional authentication procedures, see IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>. If the caller passes authentication, continue to IRM 25.25.6.5.1, <i>Authentication Passed and the Taxpayer Filed the Return in Question</i>. If the caller does not pass authentication, advise the caller they will need to go to the TAC to be authenticated and an appointment is required, see IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free</i>

		<p><i>Assistors</i>, to schedule the appointment and for additional instructions.</p> <p>EXCEPTION: # [REDACTED]</p> <ul style="list-style-type: none"> Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
<p>2</p> <p>The caller states they did file a return.</p>	<p>The return is a refund return.</p>	<p>Perform high risk authentication (HRA), see IRM 25.25.6.4, <i>Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures</i>.</p> <p>NOTE: If multiple years contain unresolved TPP issues, HRA must be performed using a prior year not selected for TPP, # [REDACTED]</p> <p>EXCEPTION: If the account</p>

		(including multiple years and any tax year) contains TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH" follow the instructions in paragraph 14 block 2, excluding taxpayers in a disaster area.
<p>3</p> <p>There is an indication in AMS that the caller previously failed to authenticate such as:</p> <ul style="list-style-type: none"> • The caller was unable to be authenticated previously on the TPP line and was sent to the TAC. • The caller failed to authenticate at the TAC. • The call was disconnected/dropped during the authentication process. <p>NOTE: # [REDACTED]</p>		<p>See IRM 25.25.6.3.3, <i>Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) Assistors</i>.</p>

IRM 25.25.6.3.2 - Added pilot letter number 6330C.

1. For Taxpayer Protection Program (TPP) assistors answering the TPP toll-free line, if the caller **did not authenticate** advise the caller they cannot be authenticated over the phone and must visit a local Taxpayer Assistance Center (TAC). If the caller states they cannot visit the walk-in office due to COVID reasons or restrictions, see Note below for e-fax option. Advise the taxpayer a TAC appointment is required and you will assist them with scheduling the appointment. If the taxpayer received a Letter 5747C , *Potential Identity Theft during Original Processing - TAC AUTH ONLY*, refer the caller to the IDverify website and if they are unable to authenticate online, explain a TAC appointment would be required. **Do not transfer the call to the appointment line.**

To schedule an appointment, follow procedures in IRM 21.3.4.2.4.5, *Accounts Management Procedures for Appointment Service*. Document the call in Account Management Services (AMS), include the reason the caller was referred to the TAC, see IRM 21.2.2.4.5 , *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*.

NOTE: ****Temporary Guidance due to COVID-19 Impact**** If the caller is unable to visit a TAC office due to COVID reasons or restrictions or TAC appointments are more than 30 days out, advise the caller to submit the requested documentation listed in #3 below to complete the authentication process via the e-fax process. Provide the taxpayer the e-fax number [REDACTED] and advise of the 16 week processing timeframe. Remind the taxpayer of the online IDverify website option if they haven't made an attempt to use it (except for recipients of Letter 4883C or 6330C).

2. For taxpayers who need to reschedule or cancel a TAC appointment, follow procedures in IRM 21.3.4.2.4.5.7.1 , *Rescheduling Policy and Confirmation of an Existing Appointment*.

REMINDER: To complete authentication, the caller must bring the items listed in bullets (2 - 6) in paragraph #3 below to the TAC appointment. Advise the taxpayer the required documentation is listed in the TPP letter for reference.

NOTE: # [REDACTED]
[REDACTED]
[REDACTED]

3. # [REDACTED], take the following action:
 - o Advise the caller they can mail or e-fax **legible copies** of their information and documentation (listed below) including identification

documents to: Internal Revenue Service, Stop 6579 AUSC, 3651 S IH 35, Austin, TX 73301

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

IRM 25.25.6.5.1 - Clarified that command codes TRDBV and ENMOD should be researched to verify address.

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

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

- The address as it appears on the return

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

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

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

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

NOTE: If CC TRDBV or MEF RRD indicates the refund is a Refund Anticipation Loan (RAL) or Refund Anticipation Check (RAC), see IRM 21.4.1.5.7, *Direct Deposits - General Information*, for RAL/RAC indicators, or if the taxpayer is receiving their refund via a refund transfer product such as a debit card, see Exhibit 21.4.1-2, *Most Common Banks That Offer Refund Transfer Products (RAL/RAC)*, for the common RTNs. The account number for the RAL/RAC direct deposit may contain the TIN of the taxpayer. Verify the RAL/RAC information if the taxpayer can provide the RAL/RAC information from the return. If the RAL/RAC information cannot be verified, then confirm, at the very least, that the taxpayer has agreed to a RAL/RAC or refund transfer product. If the return was filed electronically, the final

refund destination, also known as the ultimate bank account, may be present on the last page of the CC TRDBV return view screen, which may contain the taxpayer's bank information. If the ultimate bank account information is present, verify the ultimate bank account information with the taxpayer.

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

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

IF	THEN
<p>1</p> <p>The taxpayer cannot provide all of the above required information because they do not have the return with them and they are unable to answer the questions from memory.</p>	<ul style="list-style-type: none"> • Advise the taxpayer to obtain the return and call the TPP number in the letter. The taxpayer will be required to complete authentication again when they call back. • Document AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. Include in the notes: the taxpayer has passed high risk authentication but could not verify the return in question as their return.
<p>2</p> <p>The information provided matches the information on</p>	<p>Continue to paragraph 4 below.</p>

<p>the return received by the IRS (including RAL or RAC direct deposits).</p> <p>OR</p> <p>The taxpayer can provide matching information for the refund amount and refund type, however the address on the return is unknown to them and the refund type is a Direct Deposit AND the direct deposit information is verified by the taxpayer.</p> <p>OR</p> <p>The taxpayer states they are expecting a direct deposit, but the return on CC TRDBV or MEF RRD does not contain the direct deposit information but the address on the return is the address for the taxpayer.</p>	
<p>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 4 below. • If no error or discrepancy is found with payments posted to the account, continue to paragraph 4 below.
<p>4</p> <p>The bank routing number or account number provided for the taxpayer's bank account does not match the information on the return received by the IRS.</p>	<ul style="list-style-type: none"> • Input a TC 971 AC 850 (current tax year only) to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return. • Advise the taxpayer the refund will not be a direct deposit and will be a paper check to the

<p>(Excluding RAL, RAC and refund transfer products.)</p> <p>OR</p> <p>The taxpayer states they have closed their bank account and cannot receive a direct deposit there.</p> <p>OR</p> <p>The taxpayer stated they are expecting a paper check and the return on CC TRDBV contains direct deposit information. (Excluding RAL, RAC, and refund transfer products.)</p> <p>OR</p> <p>The taxpayer agreed to a RAL/RAC or refund transfer product and CC TRDBV contains the ultimate bank account information - however the information provided for the taxpayer's bank account does not match the bank information on the last page of the return view screen on CC TRDBV.</p>	<p>address on the return.</p> <ul style="list-style-type: none"> • Continue to paragraph 4 below.
<p>5</p> <p>The taxpayer states they did not agree to a RAL/RAC or transfer product (for example - they paid the filing or preparation fees up front by check, cash, or debit/credit card).</p>	<ul style="list-style-type: none"> • Input a TC 971 AC 850 (current tax year only) to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return. • Advise the taxpayer the refund will not be a direct deposit and will be a paper check to the address on the return. • Continue to paragraph 4 below.
<p>6</p> <p>The refund amount provided by the taxpayer does not</p>	<p>Advise the taxpayer the information provided does not match the return the IRS has received and does not appear to be their return, see IRM 25.25.6.5.3,</p>

<p>match the refund amount on the return received by the IRS. Confirm that the taxpayer is providing the refund amount from the return they filed and not from memory, a summary page, or other documents, prior to determining the return is identity theft.</p> <p>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, <i>Major City Codes</i>) or missing apartment numbers as a verified address.</p>	<p><i>Authentication Passed and the Taxpayer Did Not File the Return in Question.</i></p>
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4. Follow the chart below for the required account resolution:

IF	THEN
<p>1</p> <p>The taxpayer's return is UP 126 RC "0"</p> <p>(CC TRDBV summary screen may show the return current status as "MEF/PAPER GUF PERFECTED RETURN" or "GUF REINPUT" and tax return is Unpostable (UP) 126)</p>	<p>See IRM 25.25.6.5.1.1, <i>The Taxpayer's Return is Unpostable 126 Reason Code "0"</i></p>
<p>2</p>	<p>See IRM 25.25.6.5.1.2, <i>The</i></p>

<p>The account contains an unreversed TC 971 AC 129 (the taxpayer's return may be posted to MFT 30 or may be UP 147)</p>	<p><i>Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129</i></p>
<p>3</p> <p>The taxpayer's return was deemed identity theft and is showing as an "OPEN" UP 126 RC "0" on CC UPTIN/UPDIS</p> <p>OR</p> <p>The taxpayer's return information has been removed (backed out) from MFT 30</p> <p>OR</p> <p>The return has been moved to MFT 32</p> <p>OR</p> <p>The return has been archived/deleted (Command code (CC) TRDBV shows "GUF VOIDED DELETED" or GUF PERFECTED and the CC TRDBV "CODES" screen shows UP 126 RC "0")</p>	<p>See IRM 25.25.6.5.5, <i>Previous Taxpayer Protection Program Actions - Return Previously Deemed Identity Theft</i></p>

IRM 25.25.6.5.1.1 - Added reference to the CC UPASG input instructions and included reversal of TC 971 AC 506.

1. The taxpayer was authenticated and their return is unpostable (UP) 126 reason code (RC) "0".

NOTE: For "first time filer" accounts, the return may be UP 126 RC "0", however the transaction code (TC) 971 action code (AC) 121 or TC 971 AC 124 may not be posted due to the entity not being established. Once the entity is established; the TC 971 AC 121 or TC 971 AC 124 will post to the account.

2. All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
 - IRM 25.25.6.3, *Taxpayer Protection Program (TPP) Basic Authentication and Research*
 - IRM 25.25.6.4, *Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures*
 - TAC assistors see IRM 25.23.2.7.2.1, *Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC*
 - IRM 25.25.6.5.1, *Authentication Passed and the Taxpayer Filed the Return in Question*
3. Utilize the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT) to resolve the unpostable condition, when available, unless otherwise directed by the IRM.
4. The TVT tool may provide a response that there is no unpostable condition even though command code (CC) UPDIS may indicate the return is UP 126 RC "0". The unpostable cannot be resolved using the TVT tool. Research CC TRDBV and take the following actions:

IF	THEN
<p>1</p> <p>The CC TRDBV summary screen shows the return current status as "MEF/PAPER GUF PERFECTED RETURN"</p> <p>OR</p> <p>"GUF REINPUT"</p>	<p>Research CC UPTIN/UPDIS to determine if the unpostable is unresolved (OPEN). If the unpostable is unresolved (OPEN), it will need to be manually closed on IDRS. Continue to paragraph 5 or 6 to complete additional account actions, as necessary.</p> <p>NOTE: If the unpostable is assigned to an unpostable team, use CC UPASG with definer "R" to reassign the UNP 126 to yourself. See IRM 3.12.32.18.1, Command Code UPASG-Screen Formats, for instructions.</p>
<p>2</p> <p>The CC UPTIN/UPDIS URC field is blank, the UP 126 RC "0" is assigned to IDRS number "1483845470", and the remarks section may contain one of the following statements:</p> <ul style="list-style-type: none"> • "IAT UNP 126 Batch" 	<p>The unpostable has been closed by the RIVO IAT Batch Tool Process, see IRM 25.25.6.5.4, <i>Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process, for the appropriate resolution actions.</i></p>

<ul style="list-style-type: none"> • "Batch IDT No Response" <p>AND/OR</p> <p>A TC 971 AC 123 with a MISC field of "TPP RP" is posted to the module - (Only on accounts resolved by the IAT Batch Tool process beginning in January 2017.)</p>	
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5. If the return is showing unpostable for a tax year different than the taxpayer intended (filed using the wrong form for the tax year or an input error by IRS), follow the instructions below to respond to the taxpayer and resolve the account:

IF	THEN
<p>1</p> <p>The tax period of the return in question is incorrect (for example: the taxpayer states the return is for tax year 2016 but it is showing as unpostable for tax year 2017)</p>	<ul style="list-style-type: none"> • Do not take any action to resolve the unpostable condition • Open a control base on IDRS on the module that contains the UP 126 RC "0" return with the following information • C#,CRTTY,A,MISC • 1483145470,* • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. Include in the notes: the taxpayer has passed HRA authentication, the document locator number (DLN) of the return in question, and the tax year the return is intended for. • Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund and have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund?, on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for

	<p>additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers should), if they don't have access to the internet or for additional assistance.</p>
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6. For all other conditions, follow the procedures below to resolve the unpostable condition and respond to the taxpayer:

NOTE: Ignore the presence of a TC 971 AC 052 on the account. All UP 126 RC "0" returns will be scored for income/withholding/credit issues after the unpostable condition has been resolved.

- Close the UP 126 RC "0" using unpostable resolution code (URC) "0"

EXCEPTION: If the TIN used on the return is not the TIN for the taxpayer (taxpayer or return preparer input error) (this includes returns filed with a new social security number (SSN) and there is a return for the same tax year under the Individual Taxpayer Identification Number (ITIN) - use the ITIN as the correct TIN), take the following action: Close the unpostable using URC "6" and correct the TIN when resolving the UP 126 RC "0" by inputting the correct TIN on the CC UPRES screen. (TIN corrections are input in field 29 of line five of the CC UPRES screen, see Command Code UPRES Job Aid .) If the correct TIN does not have an entity established (first time filer), use URC "6B".

- 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 return in question), 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; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 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 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*.

- Input a TC 971 AC 850 (current tax year only) and post delay the unpostable resolution by one cycle if the taxpayer requested a direct deposit and any of the following exist:
 - ◆The taxpayer is in a disaster area and did not pass HRA
 - ◆The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds.)
 - ◆The account contains a TC 971 AC 123 with "STEP-UP AUTH" in the MISC field
 - ◆The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return

NOTE: A TC 971 AC 850 cannot be input on an account that has not been established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.

NOTE: If the taxpayer states that their address has changed, advise the taxpayer to contact the post office or to file a Form 8822, *Change of Address*, with the IRS.

- Document the call 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*.
 - Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund, advise whether the refund will be issued as a direct deposit or paper check. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, *Refund Inquiry Response Procedures*, for additional information. Advise the taxpayer to 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.
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 25.25.6.5.1.2 - Added procedures to reverse TC 971 AC 506 marker.

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

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

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

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

NOTE: 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*.

IF	THEN
1 The taxpayer's return is posted to MFT 30, the refund is held, and the account does not contain a TC 971 AC 052	See IRM 25.25.6.5.1.2.1, <i>The Taxpayer's Return is Posted, the Refund is Held, and the Account Does Not Contain a Transaction Code (TC) 971 Action Code (AC) 052</i>

<p>OR</p> <p>The account contains a TC 971 AC 052 with a MISC field of "RRPIDT"</p> <p>EXCEPTION: If the account contains a TC 971 AC 123 with a MISC field of "TPP RECOVERY" or the TC 971 AC 129 contains the DLN of the return in question and BKLD in the MISC field or contains the literal "IVO EL IDT" in the MISC field, see block 3 below.</p>	
<p>2</p> <p>The taxpayer's return is posted to MFT 30, the refund is held, and the account contains a TC 971 AC 052 (Accounts containing a TC 971 AC 052 with a MISC field of "RRPIDT" should be resolved per block 1 above.)</p> <p>EXCEPTION: If the TC 971 AC 129 contains the DLN of the return in question and BKLD in the MISC field or contains the literal "IVO EL IDT" in the MISC field, see block 3 below.</p>	<p>See IRM 25.25.6.5.1.2.2, <i>The Taxpayer's Return is Posted, the Refund is Held, and the Account Contains a Transaction Code (TC) 971 Action Code (AC) 052</i></p>
<p>3</p> <p>The taxpayer's return is posted to MFT 30, the refund is held, and the account contains an unreversed TC 971 AC 129 with the DLN of the return in question and BKLD in the MISC field</p> <p>OR</p> <p>An unreversed TC 971 AC 129 with "IVO EL IDT" in the MISC field</p> <p>NOTE: The account may also contain a TC 971 AC 123 with a</p>	<p>See IRM 25.25.6.5.1.2.3, <i>The Account Contains an Unreversed Transaction Code (TC) 971 Action Code (AC) 129 with the Document Locator Number (DLN) and BKLD or IVO EL IDT in the MISC Field - Refund Held with an RIVO Freeze Code</i></p>

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

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

IF	THEN
The account shows the return was deemed an Identity Theft return	Input a TC 972 AC 129 with MISC field, using the last six digits of the return DLN and IDT literal. Must use the underscore, as shown here, Last 6 DLN_IDT
The account shows Non IDT with no TC 971 AC 052 or TC 971 AC 052 without a match to the DLN of the TPP return in question	Input a TC 972 AC 129 with MISC field, using the last six digits of the return DLN and NONIDT literal. Must use the underscore, as shown here, Last 6 DLN_NONIDT
The account shows Non IDT with a TC 971 052 on the module with the same DLN as the TPP return in question	Input a TC 972 AC 129 with MISC field, using the last six digits of the return DLN and NONIDT052 literal. Must use the underscore, as shown here, Last 6 DLN_NONIDT052

The account shows NON IDT with a BKLD in the MISC field of the related TC 971 AC 129	Input a TC 972 AC 129 with MISC field, using the last six digits of the return DLN and NONIDTBKLD literal. Must use the underscore, as shown here, Last 6 DLN_NONIDTBKLD
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5. Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, *Taxpayer Advocate Service (TAS) Case Criteria*, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.

IRM 25.25.6.5.1.2.1 - Clarified instructions for TC 971 AC 052 marker.

1. The taxpayer was authenticated as required and research of the account indicates the taxpayer's return is posted and the account has the following conditions:
 - o The refund is held with an RIVO -R freeze or P- freeze
 - o The account contains an unreversed transaction code (TC) 971 action code (AC) 129
 - o The account **does not** contain a TC 971 AC 052 **or** the account contains a TC 971 AC 052 with a MISC field of "RRPIDT"

REMINDER: Prior to the return posting, the TC 971 AC 052 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. 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. All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
 - o IRM 25.25.6.3, *Taxpayer Protection Program (TPP) Basic Authentication and Research*
 - o IRM 25.25.6.4, *Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures*
 - o TAC assistors see IRM 25.23.2.7.2.1, *Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC*
 - o IRM 25.25.6.5.1, *Authentication Passed and the Taxpayer Filed the Return in Question*

- IRM 25.25.6.5.1.2, *The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129*
3. Take the following actions to respond to the taxpayer:

IF	THEN
<p>1</p> <p>The account ONLY contains an RIVO freeze condition such as:</p> <ul style="list-style-type: none"> • -R freeze • P- freeze 	<ul style="list-style-type: none"> • Input a TC 971 AC 850 (current tax year only) if the taxpayer requested a direct deposit and any of the following exist: <ul style="list-style-type: none"> ◆The taxpayer is in a disaster area and did not pass HRA ◆The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds) ◆The account contains a TC 971 AC 123 with "STEP-UP AUTH" in the MISC field ◆The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return • Update the address, as necessary. • Input a TC 290 for zero (.00) to release the refund - (If inputting a TC 971 AC 850 or an address change - post delay the TC 290/.00 by 1 cycle.) • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> • The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, Last 6 DLN_NONIDT **The IAT TVT tool has not been updated with MISC field updates, the transaction must be input manually. • If the account contains an unreversed TC 971 AC 121 or a TC

	<p>971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>.</p> <ul style="list-style-type: none"> • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund, advise whether the refund will be issued as a direct deposit or a paper check. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.
<p>2</p> <p>The account contains a Non-RIVO freeze condition, see IRM 21.5.6, <i>Freeze Codes</i>, such as:</p> <ul style="list-style-type: none"> • -A freeze • C- freeze • -E freeze 	<ul style="list-style-type: none"> • Do not release the refund when another function has an open case or is holding the refund. • Follow the instructions below to resolve the TPP issues. After the TPP issues have been resolved, see the appropriate freeze code resolution in IRM 21.5.6.4, <i>Freeze Codes</i>, and follow IRM procedures. • If the account contains an

<ul style="list-style-type: none"> • -L freeze • Non-RIVO P-freeze, see IRM 21.5.6.4.31.1, <i>P-Freeze with No Return Integrity Verification Operations (RIVO) Involvement</i>. • R- freeze • Non-RIVO -R freeze, see IRM 21.5.6.4.35, <i>-R Freeze</i>. 	<p>unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>.</p> <ul style="list-style-type: none"> • The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, Last 6 DLN_NONIDT **The IAT TVT tool has not been updated with MISC field updates, the transaction must be input manually. • 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 return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>. • Input a TC 971 AC 850 (current tax year only) if the taxpayer requested a direct deposit and any of the following exist: <ul style="list-style-type: none"> ◆The taxpayer is in a disaster area and did not pass HRA ◆The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds) ◆The account contains a TC 971 AC 123 with STEP-UP AUTH in the MISC field ◆The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return • Update the address, as necessary. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5,
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	<p><i>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.</i></p> <ul style="list-style-type: none"> • Additional AMS issues or notes may be required depending on the results of the research of the additional freeze condition.
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IRM 25.25.6.5.2.1.1 - Added multiple return accounts should be worked according to status of return.

1. Multiple returns are present on the module and the taxpayer's valid return(s) is/are unpostable (UP) 126 reason code (RC) "0". (Includes accounts where the taxpayer filed all the returns that are UP 126 RC "0".) Resolve each return based on the status of the return as described below.
2. Utilize the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT) to resolve the unpostable condition, when available, unless otherwise directed by the IRM.
3. The TVT tool may provide a response that there is no unpostable condition even though command code (CC) UPDIS may indicate the return is UP 126 RC "0". The unpostable cannot be resolved using the TVT tool. Research CC TRDBV and take the following actions:

IF	THEN
<p>1</p> <p>The CC TRDBV summary screen shows the return current status as "MEF/PAPER GUF PERFECTED RETURN"</p> <p>OR</p> <p>"GUF REINPUT"</p>	<p>Research CC UPTIN/UPDIS to determine if the unpostable is unresolved (OPEN). If the unpostable is unresolved (OPEN), it will need to be manually closed on IDRS. Continue to paragraph 5 to complete additional account actions, as necessary.</p>
<p>2</p> <p>The CC UPTIN/UPDIS URC field is blank, the UP 126 RC "0" is assigned to IDRS number "1483845470", and the remarks section may contain one of the following statements:</p>	<p>The unpostable has been closed by the RIVO IAT Batch Tool Process, see IRM 25.25.6.5.4, <i>Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process</i>, for the appropriate resolution actions.</p>

<ul style="list-style-type: none"> • "IAT UNP 126 Batch" • "Batch IDT No Response" <p>AND/OR</p> <p>A transaction code (TC) 971 action code (AC) 123 with a MISC field of "TPP RP" is posted to the module - (Only on accounts resolved by the IAT Batch Tool process beginning in January 2017.)</p>	
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4. Follow the instructions below to respond to the taxpayer and resolve the account:

IF	THEN
<p>1</p> <p>The tax period of the return in question is incorrect (for example: the taxpayer states the return is for tax year 2016 but it is showing as unpostable for tax year 2017)</p>	<ul style="list-style-type: none"> • Do not take any action to resolve the unpostable condition • Open a control base on IDRS on the module that contains the UP 126 RC "0" return with the following information <ul style="list-style-type: none"> • C#,CRTTY,A,MISC • 1483145470,* • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. Include in the notes: the taxpayer has passed high risk authentication (HRA), the document locator number (DLN) of the return in question, and the tax year the return is intended for. • When advising the taxpayer on the processing of their return, ensure to take into consideration if an identity theft return has posted to MFT 30 or if they have filed multiple returns and a -A freeze will post to the account when the multiple returns post. If multiple returns

	<p>will post to the tax module, advise the taxpayer to allow 16 weeks for processing of their return before contacting the IRS at 1-800-829-1040. If only one return will post to the tax module, advise the taxpayer to allow 9 weeks for processing of their return.</p> <ul style="list-style-type: none"> • Advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.
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5. For non-identity theft resolution, resolve the unpostable condition(s) and respond to the taxpayer using the steps below:

NOTE: Ignore the presence of a TC 971 AC 052 on the account. All UP 126 RC "0" returns are scored for income/withholding/credit issues after the unpostable condition has been resolved.

- Close the UP 126 RC "0" using unpostable resolution code (URC) "0"

EXCEPTION: If the TIN used on the return is not the TIN for the taxpayer (taxpayer or return preparer input error) (this includes returns filed with a new social security number (SSN) and there is a return for the same tax year under the Individual Taxpayer Identification Number (ITIN) - use the ITIN as the correct TIN), take the following action: Close the unpostable with using URC "6" and correct the TIN when resolving the UP 126 RC "0" by inputting the correct TIN on the CC UPRES screen. (TIN corrections are input in field 29 of line five of the CC UPRES screen, see Command Code UPRES Job Aid .) If the correct TIN does not have an entity established (first time filer), use URC "6B".

- 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 return in question), 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; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 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*.
- Input a TC 971 AC 850 (current tax year only) and post delay the unpostable resolution by one cycle if the taxpayer requested a direct deposit and any of the following exist:
 - ◆The taxpayer is in a disaster area and did not pass HRA
 - ◆The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds.)
 - ◆The account contains a TC 971 AC 123 with "STEP-UP AUTH" in the MISC field
 - ◆The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return

NOTE: A TC 971 AC 850 cannot be input on an account that is not established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.

NOTE: If the taxpayer states their address has changed, advise the taxpayer to contact the post office or to file a Form 8822, *Change of Address*, with the IRS.

- Document the call 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*.
- Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund, advise whether the refund will be issued as a direct deposit or paper check. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, *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.

6. If an identity theft return is present, take the following actions to resolve the identity theft return(s):

IF	THEN
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<p>1</p> <p>The identity theft return(s) is UP 126 RC "0".</p>	<p>See IRM 25.25.6.6.3.1, <i>Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0"</i>.</p> <p>Resolve the unpostable condition for each identity theft return present on the tax module.</p>
<p>2</p> <p>The identity theft return(s) is UP 147 or is posted to MFT 30 and the account contains an unreversed TC 971 AC 129.</p> <p>OR</p> <p>The identity theft return is posted to MFT 30 but no TC 971 AC 129 is present (account must have other unresolved TPP issues).</p>	<p>See IRM 25.25.6.6.3.2, <i>Procedures for Resolving the Account when the Identity Theft Return is Unpostable 147 or Posted and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator</i>, for any additional actions that may be necessary to resolve the account.</p>
<p>3</p> <p>The identity theft return(s) is on MFT 32 or was archived/deleted.</p>	<p>See IRM 25.25.6.6.3.3, <i>Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived</i>, for any additional actions that may be necessary to resolve the account.</p>

IRM 25.25.6.5.4 - Instructed assistors to conduct research and follow applicable IRM if other freeze codes are present.

1. Return Integrity Verification Operation (RIVO) utilizes a batch process to resolve returns that are unpostable (UP) 126 reason code (RC) "0". The batch closing process is performed after the suspense period expires or prior to the suspense expiration date due to additional information from internal or external sources. RIVO resolves the accounts in the batch process as either identity theft or valid returns filed by the taxpayer. The following chart explains both processes:

IF	THEN
1	<ul style="list-style-type: none"> • At the time of the identity theft

<p>The return is deemed identity theft due to no response from the taxpayer and the suspense period is expired - returns for tax year 2020 and 2019 - (returns for tax year 2019 being resolved prior to cycle 47 of the current processing year).</p>	<p>determination, the unpostable is assigned to IDRS number "1483845470".</p> <ul style="list-style-type: none"> • The unpostable remains open and assigned to IDRS number "1483845470" until the transaction code (TC) 971 action code (AC) 111 can be seen pending on MFT 30 on command code (CC) IMFOL. • When the TC 971 AC 111 posts to the account, the unpostable will be closed with a URC "6" and a CCC "3". • A TC 971 AC 506 with a MISC field of "WI PRP DDB" is input in a batch process. Due to the timing of the batch processes, the TC 971 AC 506 may not be viewable for several weeks. • The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks.
<p>2</p> <p>The return is deemed identity theft due to no response from the taxpayer and the suspense period is expired - returns for tax year 2018 and prior - (and returns for tax year 2019 after cycle 47 of the current processing year).</p>	<ul style="list-style-type: none"> • At the time of the identity theft determination, the unpostable is assigned to IDRS number 1483845470. • The unpostable is closed with a URC "D". • A TC 971 AC 506 with a MISC field of "WI PRP DDB" is input in a batch process. Due to the timing of the batch processes, the TC 971 AC 506 may not be viewable for several weeks. • The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks.
<p>3</p> <p>The return is deemed valid based on information from</p>	<ul style="list-style-type: none"> • The unpostable is closed in a batch process with a URC "0" and show IDRS number "148xxxxxxx".

<p>internal or external sources (these cases are generally worked within the first two weeks of the return going unpostable).</p>	<ul style="list-style-type: none"> • A TC 971 AC 123 with a MISC field of "TPP RP" is input in a batch process on MFT 30 on CC IMFOLT or CC TXMODA. • The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks. If the TC 971 AC 124 has not been reversed, do not input a reversal, a systemic reversal will be input.
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2. The Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT) will identify the unpostable condition, however an error message will appear that the unpostable could not be reassigned. Additional research will be required to determine if the unpostable is in the process of being closed or was closed by the RIVO IAT Batch Tool process.
3. If the account is in the process of being resolved or was resolved by the batch process, IDRS may show any of the following:
 - TC 971 AC 111 on MFT 30 on CC IMFOLT or CC TXMODA
 - TC 971 AC 506 on CC ENMOD with a MISC field "WI PRP DDB"
 - TC 971 AC 123 on MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP"
4. In addition, the CC UPTIN/UPDIS screens may contain any of the following information:
 - The unpostable resolution code (URC) field on CC UPTIN is blank
 - The unpostable status is "A" or "C"
 - The unpostable is/was assigned to IDRS number 1483845470 or 148xxxxxxx
 - The notes in the remarks field of CC UPTIN/UPDIS may show: "IAT UNP 126 Batch" - (the return was considered the taxpayer's return and will post to MFT 30)
"Batch IDT No Response" or "Batch IDT Archive No Response" - (the return was not considered the taxpayer's return and will post to MFT 32 or will be archived/deleted)
5. All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 6:
 - 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*

EXCEPTION: # [REDACTED]

EXCEPTION: If the taxpayer is claiming the return in question is an identity theft return, then HRA may not be required.

- TAC assistors see IRM 25.23.2.7.2.1, *Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC*
6. **Do not take any action to resolve the UP 126 RC "0"** when it is assigned to IDRS number 1483845470, see chart below:

IF	THEN
<p>1</p> <p>The return is deemed non-identity theft and the account contains any of the following:</p> <ul style="list-style-type: none"> • The CC UPTIN/UPDIS shows UP 1260 is open/closed and is/was assigned to IDRS# 1483845470 or 148xxxxxx • CC UPDIS remarks d may or may not show IAT UNP 126 Batch • A TC 971 AC 123 may be posted to MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP". • A TC 972 AC 124 may or may not be present. 	<p>See paragraph 7 below</p>
<p>2</p> <p>The return is deemed identity theft and the account contains any of the following:</p> <ul style="list-style-type: none"> • The unpostable is assigned to IDRS number 1483845470. • A TC 971 AC 111 may or may not be posted to MFT 30 on CC IMFOLT or CC TXMODA. • The unpostable has been closed, the CC UPTIN/UPDIS remarks field may contain "Batch IDT No Response" or "Batch IDT Archive No Response". • A TC 972 AC 124 may or may not be present. 	<p>See paragraph 8 below</p>

7. **The taxpayer was authenticated and the return is deemed non-identity theft** and is being resolved or has been resolved in the batch process, see the chart below for any additional account actions and to respond to the taxpayer:

IF	THEN
<p>1</p> <p>The taxpayer states they filed the return.</p>	<ul style="list-style-type: none"> • If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Advise the taxpayer to allow 9 weeks from the "Status Date" on CC UPRES, to complete the processing of the return. If they are expecting a refund, and have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.
<p>2</p> <p>The taxpayer states they filed the return</p>	<ul style="list-style-type: none"> • If the UP 126 RC "0" is closed with URC "0" by IDRS# 1483845470 or 148xxxxxxx and A TC 971 AC 123 is pending or posted to MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP". • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i> • Advise the taxpayer to allow 9 weeks from the "Status Date" on CC UPRES, to complete the processing of the return. If they are expecting a refund, and have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4,

	<p><i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.</p> <ul style="list-style-type: none"> • If the return has posted and there are other account issues, such as, a -R freeze is present, follow applicable IRM procedures, based on the account status.
<p>3</p> <p>The taxpayer states they did not file the return.</p>	<p>If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition.</p> <ul style="list-style-type: none"> • If the unpostable was closed within the last 7 days, input a TC 971 AC 111 with the DLN of the identity theft return in the MISC field, see Exhibit 25.25.6-8, <i>Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen</i>. • If the unpostable was closed more than 7 days ago or the return is posted, DO NOT input a TC 971 AC 111. • Verify the taxpayer's address and update, as necessary. • If the taxpayer states they received a refund from the identity theft return, see IRM 21.4.5.12, <i>How to Repay an Erroneous Refund or Return an Erroneous Refund Check or Direct Deposit</i>, to advise the taxpayer to return the refund and initiate Erroneous Refund Procedures. <p>If the taxpayer will be filing a return or was unable to file a return electronically:</p> <ul style="list-style-type: none"> • Advise the taxpayer to file a paper return by mail to the Internal Revenue Service (IRS) and to include a Form 14039, <i>Identity Theft Affidavit</i>. 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>If the taxpayer will not be filing a return, advise the</p>

	<p>taxpayer to respond to the TPP letter stating they did not file the return and to attach a Form 14039 to the response. If the taxpayer no longer has the TPP letter, advise the taxpayer to mail a statement that they did not file the return and attach the Form 14039. The taxpayer should mail their response to Internal Revenue Service, Stop 6579 AUSC, Austin, Texas 73301.</p> <p>Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</p>
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8. **The taxpayer was authenticated and the return is deemed identity theft** and is being resolved or has been resolved in the batch process, see the chart below for any additional account actions and to respond to the taxpayer:

IF	AND	THEN
<p>1</p> <p>The taxpayer states they filed the tax return.</p>	<p>The return is not posted on MFT 32 as a TC 976 (DLN of the TC 976 matches DLN of the return in question). (Generally, this will be returns for tax year 2020 and returns for tax year 2019 prior to cycle 47 of the current processing year).</p>	<ul style="list-style-type: none"> • If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition. • Open an IDRS control base on MFT 30 containing the following information: C#,HOLD432RV,M,32RV 1487355555,* • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund, and have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on

		<p>the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.</p>
<p>2</p> <p>The taxpayer states they filed the tax return - any tax year.</p>	<p>The return is posted on MFT 32 as a TC 976 (DLN of the TC 976 matches DLN of the return in question).</p>	<p>See IRM 25.25.6.5.5.3, <i>The Taxpayer's Return is Posted on MFT 32</i>.</p>
<p>3</p> <p>The taxpayer states they filed the tax return.</p>	<p>The unpostable is closed with a URC "D" or if the unpostable is open and it will be closed in the batch process with a URC "D". (Generally, this will be returns for tax year 2018 and prior and returns for tax year 2019 after cycle 47 of the current processing year.)</p>	<ul style="list-style-type: none"> • If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition. • See IRM 25.25.6.5.5.4, <i>The Taxpayer's Return has been Archived/Deleted</i>, to resolve the account and advise the taxpayer.
<p>4</p> <p>The taxpayer states they did not file the</p>	<p>The unpostable condition is open or closed.</p>	<ul style="list-style-type: none"> • If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition. • Issue an identity theft letter to the taxpayer based on whether the account has a posted TC

<p>tax return (any tax year).</p>		<p>971 AC 527 or not, see paragraph 4 of IRM 25.25.6.6.3.1, <i>Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0"</i>.</p> <ul style="list-style-type: none"> • Input a TC 971 AC 506 with the appropriate MISC field based on the account conditions, see paragraph 4 of IRM 25.25.6.6.3.1, <i>Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0"</i>. • 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 <i>Where to File - Forms and Payments</i> . 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, 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, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account</i>
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		<i>Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i>
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- Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, *Taxpayer Advocate Service (TAS) Case Criteria*, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.

IRM 25.25.6.5.5 - Updated identifying marker for MFT 32 If/Then box.

- There are instances when the Taxpayer Protection Program (TPP) issue has been resolved as identity theft, however additional information is received from the taxpayer that requires a different action to be taken; or the taxpayer previously authenticated and the TPP issue was not completely resolved.
- 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 assistors see IRM 25.23.2.7.2.1, *Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC*
 - IRM 25.25.6.5.1, *Authentication Passed and the Taxpayer Filed the Return in Question*
- Follow the chart below to resolve the account and respond to the taxpayer:

IF	AND	THEN
1 CC UPTIN is showing the unpostable (UP) 126 reason code (RC) "0" return as unresolved (open)	<ul style="list-style-type: none"> The unpostable resolution code (URC) field on command code (CC) UPTIN is blank The unpostable status is "A" There are notes present in the remarks field of CC UPTIN indicating the return was deemed identity theft 	See IRM 25.25.6.5.5.1, <i>The Taxpayer's Return was Resolved as Identity Theft, Quality Review Time Frame Not Passed</i>

<p>2</p> <p>The account contains a transaction code (TC) 972 action code (AC) 129</p>	<p>The taxpayer's return information has been reversed on MFT 30</p>	<p>See IRM 25.25.6.5.5.2, <i>The Taxpayer's Return Information has been Reversed on MFT 30</i></p>
<p>3</p> <p>The return is posted to MFT 32</p>	<ul style="list-style-type: none"> • CC TRDBV may shows "MEF/PAPER GUF PERFECTED" or "GUF REINPUT" • A TC 971 AC 111 is posted on MFT 30 and will contain the DLN of the taxpayer's return in the MISC field • A TC 976 containing the DLN of the taxpayer's return is posted on MFT 32 	<p>See IRM 25.25.6.5.5.3, <i>The Taxpayer's Return is Posted on MFT 32</i></p>
<p>4</p> <p>The return has been archived/deleted</p>	<ul style="list-style-type: none"> • CC UPTIN shows URC "D" AND/OR • CC TRDBV shows "GUF VOIDED/DELETED" AND • The CC TRDBV "CODES" screen shows UP 126 RC "0" 	<p>See IRM 25.25.6.5.5.4, <i>The Taxpayer's Return has been Archived/Deleted</i></p>

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

IRM 25.25.6.5.5.1 - Changed the Form 4442 MFT 32 Reversal queue to the RICS RIVO - TPP queue and updated instructions for including "MFT 32 Reversal" in the F4442 notes and verifying DLN prior to submission.

1. There is a quality review time frame before a pending transaction will post to IDRS. For unpostable transactions, the time frame may be up to a week since the cycle of an unpostable transaction differs from IDRS cycle time frames. Unpostable cycle time frames begin on Wednesday and end on Tuesday. An unpostable transaction that is "closed" can be reversed using command code (CC) UPREVE as long as it is performed during the cycle time frame and the unpostable status is showing as "A". The corresponding transaction code (TC) 971 action code (AC) 111 and TC 971 AC 506 that are input when a return is deemed identity theft can only be "torn up" by the action employee the day of input or in the quality review process 24 hours after the time of input but before 48 hours after the time of input.

EXCEPTION: If the unpostable was closed during the IAT Batch Tool Process (the action IDRS number is "1483845470"), see IRM 25.25.6.5.4, *Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process.*

2. All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to or in conjunction with the resolution procedures in paragraph 3:
 - o IRM 25.25.6.3, *Taxpayer Protection Program (TPP) Basic Authentication and Research*
 - o IRM 25.25.6.4, *Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures*
 - o TAC assistors see IRM 25.23.2.7.2.1, *Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC*
 - o IRM 25.25.6.5.1, *Authentication Passed and the Taxpayer Filed the Return in Question*
 - o IRM 25.25.6.5.1.1, *The Taxpayer's Return is Unpostable 126 Reason Code "0"*
 - o IRM 25.25.6.5.5, *Previous Taxpayer Protection Program Actions - Return Previously Deemed Identity Theft*
3. If the taxpayer's return that is/was unpostable (UP) 126 reason code (RC) "0" was closed as an identity theft return, follow the chart below to resolve the account and advise the taxpayer:

IF	AND	THEN
1 The action employee is changing the unpostable resolution	The action is being taken the same day as the day of input or within the quality	<ul style="list-style-type: none"> • Contact the manager or lead to reject the unpostable resolution using CC UPREVE, see IRM 3.13.122.12.2, <i>Command Code (CC) UPREV</i> (The unpostable may need to be reassigned using CC UPASG.) • If the corrective action is being taken the same day: Use CC TERUP to delete the TC 971

	<p>review cycle time frame for the TC 971 AC 111 and TC 971 AC 506</p>	<p>AC 111 and TC 971 AC 506.</p> <ul style="list-style-type: none"> • If corrective action is being taken within the quality review cycle time frame for the TC 971 AC 111 and TC 971 AC 506 - the manager or lead must reject the TC 971 AC 111 and TC 971 AC 506 in the quality review process. • 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 return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> <p>EXCEPTION: If the account is a "first time filer" account and the entity has not been established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> • If an unreversed TC 971 AC 129 is present on the module, input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> • Input a TC 971 AC 850 (current tax year only) if the taxpayer requested a direct deposit and any of the following exist: <ul style="list-style-type: none"> ◆The taxpayer is in a disaster area and did not pass HRA ◆The routing/bank account number provided by the
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		<p>taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds)</p> <ul style="list-style-type: none"> ◆The account contains a TC 971 AC 123 with STEP-UP AUTH in the MISC field ◆The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return <p>NOTE: A TC 971 AC 850 cannot be input on an account that has not been established.</p> <ul style="list-style-type: none"> • If the taxpayer states that their address has changed, advise the taxpayer to contact the post office or to file a Form 8822, <i>Change of Address</i>, with the IRS. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund, advise whether the refund will be issued as a direct deposit or a paper check. (If the direct deposit information was input incorrectly by the taxpayer, advise them to contact the financial institution.) If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart
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		<p>phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.</p>
<p>2</p> <p>The corrective action is not input on the same day or within the quality review time frame for the TC 971 AC 111 and TC 971 AC 506</p>	<p>The return is NOT posted on MFT 32</p>	<ul style="list-style-type: none"> • Initiate a Form 4442/e-4442, <i>Inquiry Referral</i>, to RIVO using the referral category "RICS RIVO - TPP". • Include the following in the remarks on the Form 4442: <ul style="list-style-type: none"> ◆ Include "MFT 32 Reversal Request" the taxpayer was authenticated and add the DLN of the return to be moved from MFT 32 to MFT 30. Verify the DLN number before submitting • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124, input a TC 972 AC 121 or TC 972 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>. <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 an unreversed TC 971 AC 129 is present on the module,

		<p>input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>.</p> <ul style="list-style-type: none"> • If the taxpayer requested a direct deposit, but the routing and/or bank account number do not match, input a TC 971 AC 850 (current tax year only) to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return. Advise the taxpayer the refund will not be a direct deposit and will be a paper check to the address on the return. (Excluding RAL or RAC refunds.) • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund, advise whether the refund will be issued as a direct deposit or a paper check. (If the direct deposit was input incorrectly by the taxpayer, advise them to contact the financial institution.) If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM
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		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.
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IRM 25.25.6.5.5.3 - Changed the Form 4442 MFT 32 Reversal queue to the RICS RIVO - TPP queue and updated instructions for including "MFT 32 Reversal" in the F4442 notes.



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

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

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

IF	THEN
<p>1</p> <p>The return is for tax year 2020 or 2019 and filed on paper or electronically</p> <p>NOTE: Beginning in cycle 47 of the processing year 2021, returns for tax year 2019 cannot be moved from MFT 32. Follow the instructions in the block 2 below.</p>	<ul style="list-style-type: none"> • Follow the procedures in IRM 25.25.6.7.1, <i>Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures.</i>

<p>NOTE: If command code (CC) ENMOD or CC IMFOLE contains a merge transaction, see IRM 3.13.5.25, <i>Transaction Codes Used to Merge Accounts</i>, and Document 6209 Section 8A - Master File Codes , (TC 005/006) for a list of transactions codes involved in merging accounts and follow the instructions in block 2 below.</p>	
<p>2</p> <p>The return is for tax year 2018 or prior and was filed electronically (ELF OR MEF)</p> <p>NOTE: Beginning in cycle 47 of the processing year 2021, follow the instructions in this block for tax year 2019* returns posted on MFT 32.</p> <p>Also use the instructions in this block for any of the following scenarios:</p> <ul style="list-style-type: none"> • The TC 971 AC 111 has been previously input on MFT 32 but the return never posted to MFT 30 • The TC 971 AC 111 is/was unpostable on MFT 32 and the return never posted to MFT 30 • The account has been previously merged. <p>NOTE: A TC 971 AC 111 will go unpostable (UP) 168 RC 0 if the account has had an account merge or slot completed in the prior or current tax year processing.</p>	<ul style="list-style-type: none"> • Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RICS RIVO - TPP". Include "MFT 32 Reversal" The taxpayer was authenticated and add the DLN of the return to be moved from MFT 32 to MFT 30. Verify the DLN number before submitting. • If a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</i> • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see

	<p>Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i></p> <ul style="list-style-type: none"> • Advise the taxpayer to allow 4-6 weeks to complete the processing of the return. If they are expecting a refund and have not received their refund after 6 weeks, advise the taxpayer to contact us at toll-free number, 800-829-1040 (267-941-1000 for International taxpayers).
<p>The return is for tax year 2018 or prior and is a Paper filed return</p> <p>NOTE: Beginning in cycle 47 of the processing year 2021, follow the instructions in this block for tax year 2020 returns posted on MFT 32.</p> <p>Also use the instructions in this block for any of the following scenarios:</p> <ul style="list-style-type: none"> • The TC 971 AC 111 has been previously input on MFT 32 but the return never posted to MFT 30 • The TC 971 AC 111 is/was unpostable on MFT 32 and the return never posted to MFT 30 • The account has been previously merged. <p>NOTE: A TC 971 AC 111 will go unpostable (UP) 168 RC 0 if the account has had an account merge or slot completed in the prior or current tax year</p>	<ul style="list-style-type: none"> • Ask the taxpayer to submit a signed copy of their tax return by fax and advise that faxing the return will expedite processing. • They may submit the signed copy via e-fax to   • If the taxpayer cannot submit a faxed copy, ask the taxpayer to mail in the copy of the return. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053 • If a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified</i> • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972

processing.	<p>AC 121/124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i></p> <ul style="list-style-type: none"> • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i> • Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund and have not received their refund after 9 weeks, advise the taxpayer to contact us at toll-free number, 800-829-1040 (267-941-1000 for International taxpayers).
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IRM 25.25.6.6 - Updated procedures for TPP letter inquiries, transferring call, and response options.

1. Accounts meeting the Taxpayer Protection Program (TPP) criteria can be identified by specific transaction codes, see IRM 25.25.6.1.7, *Taxpayer Protection Program Overview*. The codes do not indicate confirmed identity theft or a fraudulent return; they indicate that additional authentication of the caller is needed prior to the posting of the return or releasing of the refund.

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

2. When a return is selected for additional authentication, one of the following letters will be sent to the taxpayer advising them to contact TPP, access the

Identity Verification Service website, or visit their local Taxpayer Assistance Center (TAC), to authenticate their identity:

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

- Letter 4883C, *Potential Identity Theft during Original Processing* - issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)
- Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address* - issued on accounts for returns filed with an address outside the United States (5447SP - Spanish version)
- Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY* - issued on accounts with a TC 971 AC 123 with "TAC AUTH ONLY" in the MISC field or "HIGH RISK AUTH" (5747SP - Spanish version). The letter comes with the online verification option that instructs the taxpayer to use the 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, *Potential Identity Theft During Original Processing with Online Option* - issued for accounts meeting specific criteria. The letter will provide a web address to the Identity Verification Service landing page located via the IRS.gov website. The letter and the website instruct the taxpayer to use the IDverify website to authenticate their identity.
- For the 2021 filing season, a pilot will be conducted with two new TPP authentication letters. The pilot letters will be issued to a limited amount of taxpayers, all other TPP taxpayers selected for authentication will be issued one of the regular TPP letters listed above.
 - **Letter 6330C**, Potential Identity Theft during Original Processing
 - **Letter 6331C**, Potential Identity Theft during Original Processing with Online Option

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

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

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

The new pilot letters **cannot** be reissued, therefore the corresponding

letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter.

Issue corresponding letter:

Letter 6330C = 4883C

Letter 6331C = 5071C



3. The taxpayer can obtain additional information regarding the letter, required authentication documents, and other identity theft information by using the letter number (example 4883C) as a keyword in the search field on IRS.gov.
4. Prior to taking any actions in this IRM section, authentication procedures should have been completed, see IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, as required by the IRM, based on the account issues.
5. If the taxpayer **has not** received a TPP letter, determine if the taxpayer has allowed the appropriate processing time frame, see IRM 21.4.1.4, *Refund Inquiry Response Procedures*, before continuing with the call. If the taxpayer has not allowed the appropriate processing time frame, advise the taxpayer to allow the appropriate time frame and call back. If the taxpayer has allowed the appropriate time frame or has received a TPP letter, proceed with the instructions below.


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

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

process may be past the normal processing time frame, however the return was only recently selected by the TPP program.

6. Follow the chart below to advise the taxpayer and resolve the account:

IF	THEN
<p>1</p> <p>The taxpayer received a TPP letter but the taxpayer has not filed a return.</p> <p>OR</p> <p>The taxpayer tried to file their return electronically but it was rejected by the IRS because their TIN had been previously used to file a return and the account has TPP indicators.</p>	<p>See IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research.</p>
<p>2</p> <p>The taxpayer is calling in response to the Letter 5747C, <i>Potential Identity Theft during Original Processing - TAC AUTH ONLY</i> and filed the return in question.</p>	<p>Advise the taxpayer to follow the instructions in the letter. (Do not advise the caller to call the TPP line.) The taxpayer must visit the online IDverify website or go to the local TAC for assistance, see IRM 25.25.6.6.6, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Non TPP Assistors</i>, for additional guidance. Advise the taxpayer using the online IDverify website is the safest and fastest way to authenticate their identity.</p> <p>EXCEPTION: # [REDACTED]</p>
<p>3</p> <p>The taxpayer states they received one of the TPP letters addressed to them, they filed a return, and they have not contacted TPP or previously authenticated.</p>	<p>See IRM 25.25.6.6.1, <i>Procedures for when the Caller has Received a Taxpayer Protection Program (TPP) Letter</i>.</p>

<p>4</p> <p>The taxpayer states they have filed a return and received the TPP letter but lost it.</p>	<p>See IRM 25.25.6.6.2, <i>Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.</i></p>
<p>5</p> <p>The taxpayer has not received a TPP letter, they filed a return and the processing time frame has been met per paragraph 5 above.</p>	<p>See IRM 25.25.6.6.2, <i>Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.</i></p>
<p>6</p> <p>The taxpayer states they filed a return and CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS # 148xxxxxxx) and/or CC IMFOLT or TXMODA shows a TC 971 AC 123 CC IMFOLT or CC TXMODA with a MISC field "TPP RP"</p> <p>**If the taxpayer has not received a TPP letter, see second "Note" under paragraph 2 above.</p>	<ul style="list-style-type: none"> •  • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i> • Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund and they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers) if they don't have access to the internet or for additional assistance.
<p>7</p>	<p>Determine if the taxpayer has allowed the appropriate processing time frame of</p>

<p>The taxpayer states they have previously authenticated and have not received their refund or notice.</p>	<p>9 weeks from the date they authenticated.</p> <p>If the taxpayer has not allowed 9 weeks from the date they authenticated, advise the taxpayer to allow the appropriate time frame and call back.</p> <p>If the taxpayer has allowed the appropriate time frame, proceed with the instructions below.</p> <p>Research the account:</p> <ul style="list-style-type: none"> • If the TPP issue has been resolved, see IRM 25.25.6.6.4, <i>Taxpayer Protection Program (TPP) Issue Resolved - Refund Not Received</i>. • If the TPP issue has not been resolved, see IRM 25.25.6.6.5, <i>Taxpayer Protection Program (TPP) Issue Not Resolved</i>.
<p>8</p> <p>The caller is a third-party (not a Power of Attorney (POA)) and the taxpayer is not available</p>	<p>The third-party is not able to discuss the TPP issue. Advise the caller that you are not able to discuss the account with them without the taxpayer being present. Advise the caller to call back when the taxpayer is available or have the taxpayer call the IRS. If the taxpayer has received the TPP letter, advise the caller that the taxpayer may also respond to the letter in writing.</p>
<p>9</p> <p>The Letter 5216, <i>Taxpayer Cannot Authenticate</i>, was issued</p>	<ul style="list-style-type: none"> • Advise the caller to follow the guidance in the letter. • If the account was accessed in AMS, document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • If the account was not accessed in AMS, no other account actions

	are required.
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IRM 25.25.6.6.3.1 - Updated Letter 4674C suggested paragraphs throughout table.

1. Prior to taking any actions in this IRM section, authentication procedures should have been completed, see IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, as required by the IRM, based on the account issues.
2. Take the actions in the tables below as appropriate to resolve the account when the identity theft return is/was unpostable (UP) 126 reason code (RC) "0". Utilize the Integrated Automation Technologies (IAT), Taxpayer Verification Tool (TVT) when available, unless otherwise directed by the IRM.
3. The scenarios in the table below cannot be resolved utilizing the TVT tool:

IF	THEN
<p>1</p> <p>The taxpayer authenticated and the account shows the UP 126 RC "0" is assigned to IDRS number "1483845470" which indicates the unpostable condition is being resolved or was resolved by the IAT Batch Tool process.</p>	<p>See IRM 25.25.6.5.4, <i>Authentication Passed and the Account is being Resolved or was Resolved with the Integrated Automation Technologies (IAT) Batch Tool Process.</i></p>
<p>2</p> <p>The TVT tool response indicates there is no unpostable condition, however command code (CC) UPDIS indicates the UP 126 RC "0" is open.</p>	<p>Review CC TRDBV. If CC TRDBV has "MEF/PAPER GUF PERFECTED" or "GUF REINPUT" as the return status, then the unpostable condition cannot be closed using the TVT tool. The UP 126 RC "0" must be resolved manually on IDRS.</p>
<p>3</p> <p>The TVT tool and CC UPTIN indicate there is no open UP 126 RC "0", however an UP 126 RC "0" is "unresolved" on CC TXMODA.</p>	<p>The UP 126 RC "0" will not be able to be resolved because not enough time has passed for the unpostable to be on CC UPTIN. Follow all the instructions in the table below except the instruction to close the UP 126 RC "0".</p>

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

IF	AND	THEN
<p>1</p> <p>The return is for tax year 2020 or 2019</p> <p>NOTE: Beginning in cycle 47 of the processing year 2021, returns for tax year 2019 cannot be moved to MFT 32. Follow the instructions for tax year 2018 or prior returns in the block 3 below.</p>	<p>The account contains an unreversed transaction code (TC) 971 action code (AC) 527 on CC ENMOD</p>	<ul style="list-style-type: none"> • Follow IRM 25.25.6.7, <i>MFT 32 Procedures - Moving Identity Theft Returns</i>. • 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, <i>Resolving Tax-Related Accounts with TC 971 AC 527 WI BREACH DSABLD</i>. • 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:"

		<p>as applicable. Do not include any paragraph referring the 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 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 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
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		<p>primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, <i>Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition)</i>.</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, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>. <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, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>. • If the taxpayer states they will be filing a
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		<p>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.</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, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
2	The account does not	<ul style="list-style-type: none"> • Follow IRM 25.25.6.7, <i>MFT 32 Procedures -</i>

<p>The return is for tax year 2020 or 2019</p> <p>NOTE: Beginning in cycle 47 of the processing year 2021, returns for tax year 2019 cannot be moved to MFT 32. Follow the instructions for tax year 2018 or prior returns in the block 4 below.</p>	<p>contain an unreversed TC 971 AC 527 on CC ENMOD</p>	<p><i>Moving Identity Theft Returns.</i></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 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
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		<p>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.</p> <ul style="list-style-type: none"> • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, <i>Miscellaneous Fields Used When Inputting Transaction Code (TC) 971 Action Code (AC) 506</i>. <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 (DUPTIN), see IRM 21.6.7.4.5, Multiple
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		<p>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, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>. <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, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>. • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a
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		<p>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, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
<p>3</p> <p>The return is for tax period 2018 or prior.</p> <p>NOTE: Beginning in cycle 47 of processing</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.

<p>year 2021, returns for tax year 2019 cannot be moved to MFT 32 and should be resolved following the processes in this block.</p>		<ul style="list-style-type: none"> • 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, <i>Resolving Tax-Related Accounts with TC 971 AC 527 WI BREACH DSABLD</i>. • 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".
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		<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 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, <i>Transaction</i>
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		<p><i>Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i></p> <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, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> • 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 <i>Where to File - Forms and Payments</i> . 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
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		<p>expect their refund or a notice within 9 weeks from the received date of their return.</p> <ul style="list-style-type: none"> • 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, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
<p>4</p> <p>The return is for tax period 2018 or prior.</p> <p>NOTE: Beginning in cycle 47 of processing year 2021, returns for tax year 2019 cannot be moved to MFT 32 and should be resolved following the processes in this block.</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-</i>

		<p><i>Adjustment Victim Notification Letter</i>, to the verified address. Use the return address code "TP"</p> <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 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, <i>Miscellaneous Fields Used When Inputting Transaction Code (TC) 971 Action Code (AC) 506.</i> <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</p>
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		<p>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 (DUPTIN), take no action to release the refund, see IRM 21.6.7.4.5, <i>Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition)</i>. • 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, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129</i>
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		<p><i>Input Screen.</i></p> <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, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> • 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.
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		<ul style="list-style-type: none"> • 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, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
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IRM 25.25.6.6.3.2 - Updated Letter 4674C suggested paragraphs throughout table.

1. Prior to taking any actions in this IRM section, authentication procedures should have been completed, see IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, as required by the IRM, based on the account issues.
2. Take the following actions to resolve the account when the identity theft return is posted to the account and the account contains an unreversed transaction code (TC) 971 action code (AC) 129 or TC 971 AC 124, **OR** the return is unpostable (UP) 147 and the account contains an unreversed TC 971 AC 129:

IF	THEN
1 The account contains an unreversed TC 971 AC 527 on command code (CC) ENMOD	<ul style="list-style-type: none"> • Input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>. • Open an IDRS control base with the following information: C#,IDT,M,MISC 1487311111,* • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the

	<p>document locator number (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, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>.</p> <ul style="list-style-type: none"> • If the taxpayer states they received a refund from the identity theft return, see IRM 21.4.5.12, <i>How to Repay an Erroneous Refund or Return an Erroneous Refund Check or Direct Deposit</i>, to advise the taxpayer to return the refund and initiate Erroneous Refund Procedures. • See IRM 25.23.2.8.6.1.1, <i>Resolving Tax-Related Accounts with TC 971 AC 527 WI BREACH DSABLD</i>. • 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" 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
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	<p>to the other TP. 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" as applicable, 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), take no action to release the refund, see IRM 21.6.7.4.5, <i>Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition)</i>. • 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 16 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, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
<p>2 The account does</p>	<ul style="list-style-type: none"> • Input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC)</i>

<p>not contain an unreversed TC 971 AC 527 on CC ENMOD</p>	<p><i>124, or Action Code (AC) 129 Input Screen</i></p> <ul style="list-style-type: none"> • Open an IDRS control base with the following information: C#,IDT,M,MISC 1487311111,* • 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, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> • If the taxpayer states they received a refund from the identity theft return, see IRM 21.4.5.12, <i>How to Repay an Erroneous Refund or Return an Erroneous Refund Check or Direct Deposit</i>, to advise the taxpayer to return the refund and initiate Erroneous Refund Procedures. • Verify the taxpayer's address and update, as necessary. • For IDT returns with a filing status of MFJ and the 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 need to input the letter with return address code "CP".</p> <ul style="list-style-type: none"> • 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
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	<p>letter to the TP calling. Do not send a letter to the other TP.</p> <ul style="list-style-type: none"> • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, <i>Miscellaneous Fields Used When Inputting Transaction Code (TC) 971 Action Code (AC) 506</i>. • 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 (DUPTIN), see IRM 21.6.7.4.5, <i>Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition)</i>. • 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 16 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, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer</i>
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	<i>Protection Program (TPP) Inquiries.</i>
<p>3</p> <p>The identity theft return is UP 147</p>	<ul style="list-style-type: none"> • Take no action to resolve the UP 147. • Input a TC 972 AC 129, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> • 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, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> • Verify the taxpayer's address and update, as necessary. • For IDT returns with a filing status of MFJ and the 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" and signature code "KA". <p>NOTE: Employees on CSC IDRS will need to 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 PRP OTHER1" per Exhibit 25.25.4-1, <i>Miscellaneous Fields Used When Inputting Transaction Code (TC) 971 Action Code</i>

	<p>(AC) 506.</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 (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • 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, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
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IRM 25.25.6.6.3.3 - Updated Letter 4674C suggested paragraphs throughout table.

1. Prior to taking any actions in this IRM section, authentication procedures should have been completed, see IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, as required by the IRM, based on the account issues.
2. Take the following actions to resolve the account when the identity theft return is on MFT 32 or has been archived:

IF	THEN
<p>1</p> <p>The account contains an unreversed transaction code (TC) 971 action code (AC) 527 on command code (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. • See IRM 25.23.2.8.6.1.1, <i>Resolving Tax-Related Accounts with TC 971 AC 527 WI BREACH DSABLD</i> • Send a Letter 4674C, <i>Identity Theft Post-Adjustment Victim Notification Letter</i>. • Use the return address code "TP" and signature code "KA". <p style="text-align: center;">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. • 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

	<p>MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP.</p> <ul style="list-style-type: none"> • 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, <i>Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition)</i>. • 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, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
<p>2</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 IDT returns with a filing status of MFJ and the 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.

	<ul style="list-style-type: none"> • 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 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, <i>Miscellaneous Fields Used When Inputting Transaction Code (TC) 971 Action Code (AC) 506</i>. • 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 (DUPTIN), see IRM 21.6.7.4.5, <i>Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition)</i>. • 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.
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	<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, <i>Account Management Services (AMS)</i>, select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
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IRM 25.25.6.6.4 - Added reminder for employees to address unreversed markers if the case is resolved. Changed the Form 4442 MFT 32 Reversal queue to the RICS RIVO - TPP queue and updated instructions for including "MFT 32 Reversal" in the Form 4442 notes.

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 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: If the TPP/IDT markers have not been reversed on the account, input reversal transactions using appropriate Exhibit instructions for specific marker. An unreversed marker alone does not meet TPP criteria unless there's an associated UNP 1260 with the matching DLN or there is no evidence the return in question is being moved to MFT 30 or being reprocessed.

IF	THEN
<p>1</p> <p>The return is posted to the account (transaction code (TC) 150 present) and the refund was issued (TC 846/TC 840 or refund offset indicators present).</p>	<p>Follow Normal Refund Inquiry Procedures see IRM 21.4, <i>Refund Inquiries</i>.</p>
<p>2</p> <p>The return is posted on the account (TC 150 present) and the refund is held on the account with a -R Freeze.</p>	<p>Refer to IRM 21.5.6.4.35.3, <i>-R Freeze Overview for Accounts With Return Integrity Verification Operations (RIVO) Involvement</i>, for additional procedures.</p>
<p>4</p> <p>For current year and 2019 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- 	<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.

<p>MMDD present</p> <p>AND</p> <ul style="list-style-type: none"> The 9 weeks (or 16 weeks for duplicate filing cases) have not passed 	
<p>5</p> <p>For current year and 2019 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, <i>Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures</i>. 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.

	<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, "RICS 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 "RICS 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>6</p> <p>For 2018 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 	<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.

<p>-Open control CXX,RTP-MMDD present</p>	<ul style="list-style-type: none"> • For paper returns, if no RTPXXXX (Return to Process) in the activity control, and the account is not resolved, apologize to the taxpayer, and ask the taxpayer to submit a copy of the tax return to e-fax number # [REDACTED] # to expedite the processing of the return and allow 60 days for processing from fax in date. • If the taxpayer cannot e-fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053. • 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 e-fax or the additional ELF/MEF return timeframe in bullet 1 has expired, initiate a Form 4442/e-4442 using "RICS RIVO - TPPI" 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>7 For all 2018 and prior year paper returns</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

<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"> • A Letter 418C, was issued. 	<p>of the return, ask the taxpayer to submit a copy of the tax return to e-fax # [REDACTED] [REDACTED] #.</p> <ul style="list-style-type: none"> • If the taxpayer has already responded to the letter or hasn't received the letter, they may still submit an e-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 e-fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053. • 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>8</p> <p>The return is posted and the refund is held and the account contains a TC 971 action code (AC) 129 or a TC 972 AC 129 and it has been 9 weeks or more since the IDRS control base was opened with activity codes "NONIDT", "NONIDTRESQ", "NONIDTBKLD", or "NONIDTREV".</p>	<ul style="list-style-type: none"> • Complete a Form 4442/e-4442 to RIVO using the "RICS RIVO Unresolved Module Freeze Only" queue. • Advise the taxpayer to allow 60 days.

IRM 25.25.6.7.1 - Changed the Form 4442 MFT 32 Reversal queue to the RICS RIVO - TPP queue and updated instructions for including "MFT 32 Reversal" in the F4442 notes and verifying DLN prior to submission.

1. Returns that have been moved to MFT 32 as identity theft returns may be moved to MFT 30. The MFT 32 reversal transactions for current (2020) and preceding tax year (2019) returns can be input systemically, as long as the following conditions are met:
 - The taxpayer has been authenticated and has confirmed that the return on MFT 32 is their return
 - The return is for the current tax year (2020)
 - The return is for the immediate preceding tax year (2019) and is being moved prior to cycle 47 of the current processing year.
 - A transaction code (TC) 971 action code (AC) 111 for the same return has not been previously input on MFT 32
 - The document locator number (DLN) in the MISC field of the TC 971 AC 111 on MFT 32 does not match the return needing to be moved
 - The account has not been resequenced or merged in the current or prior processing year, see IRM 3.13.5.25, *Transaction Codes Used to Merge Accounts*, and Document 6209, Section 8A - Master File Codes, (TC 005/006) for a list of transactions codes indicating a merged account.

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

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

IF	AND	THEN
<p>Current year (2020) or preceding year (2019) tax return:</p> <p>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 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>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, <i>Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen</i>. • 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. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i> • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related</i>,

		<p><i>Reversal of Identity Theft Case Closure, IRS Identified.</i></p> <ul style="list-style-type: none"> • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</i> • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i> • Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund? , on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry Response Procedures</i>, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for
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		additional assistance.
<p>6</p> <p>For 2018 and prior year returns</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, "RICS 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 e-fax number [REDACTED] to expedite the processing of the return and allow 4-6 weeks for processing from the fax in date. DO NOT send a Form 4442 to RIVO, notate the account that e-fax number was provided. • If the taxpayer cannot fax in the copy, advise the taxpayer to mail in the return to the following address and allow 6-8 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.
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IRM 25.25.6.7.1.1 - Added instructions for cases with multiple controls and coordinating actions to prevent delays.

1. Return Integrity Verification Operation (RIVO) may receive requests for MFT 32 reversals for current or prior year tax returns in the following inventory:
 - o Incoming e-fax from # [REDACTED] #
 - o Accounts Management System (AMS) e-4442 "RICS RIVO Complex Issue Not ID Theft" queue
 - o AMS e-4442 "RICS RIVO-TPP" queue
 - o Inventory assigned by an RIVO analyst

REMINDER: The control base activity field can show what actions have been taken or need to be taken, see Exhibit 25.25.6-10.

NOTE: 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.

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

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

		<ul style="list-style-type: none"> • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i> • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified</i> • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522</i> • Add AMS notes for transactions completed
<p>2</p> <p>For prior year (2018 and prior) returns</p> <p>The return/account meets one of the following:</p> <ul style="list-style-type: none"> • The return is for tax year 2018 or prior 		<p>See IRM 25.25.6.8, <i>Archived - Deleted Return Reprocessing Procedures - RIVO Employees</i></p>

<ul style="list-style-type: none"> • The return is for the immediate preceding tax year (2019) and is being moved after cycle 47 of the current processing year (2021) • The return is for any tax year and a TC 971 AC 111 with the same DLN is posted on MFT 32 and the return did not post to MFT 30 • The return is for any year and the TC 971 AC 111 is UP 168 RC "0" on MFT 32 		
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IRM 25.25.6.8 - Added instructions for cases with multiple controls and coordinating actions to prevent delays. Updated table procedures for return processing to remove ESTAB instructions, 418C or calling the taxpayer and instead employees will prepare a dummy tax return using CC TRDBV data using other applicable CCs if needed.

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. RIVO may receive notification of affected accounts via referrals, correspondence, or a report of the archived returns needing treatment.
2. RIVO 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, RIVO will take the following actions:

NOTE: 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.

NOTE: 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>The taxpayer's return was archived or deleted and needs to be sent for processing</p>	<ul style="list-style-type: none"> • Obtain the return. (Check MFT 32 Reversal e-fax mailbox for the return copy) • If Electronically (ELF) filed, request the return using command code (CC) TRPRT; if MeFile, request the return using Employee User Portal (EUP). Continue to bullet 5. • If the return was paper filed, prepare a Dummy return with all information available on CC TRDBV and other applicable command codes • 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, stamp the return in the upper left-hand corner using the RIVO stamp. • 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". • 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

	<p>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> <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 25.25.2.12, Special Procedures for Returns Previously Identified as Identity Theft. • 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. • 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,MISC (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. <p>**Temporary Guidance due to COVID Delays** Reprocessing of tax returns is taking longer than normal due to COVID backlogs, therefore, do NOT re-send returns to processing, continue to monitor the account.</p>
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IRM 25.25.6.9 - Updated table procedures for return processing to remove ESTAB instructions, 418C or calling the taxpayer and instead employees will prepare a dummy tax return using CC TRDBV data using other applicable CC's if needed.

1. The Assessment Statute Expiration Date (ASED) is generally determined as three years after the return due date or the IRS received date, whichever is later. The IRS must assess any tax on the return to the account within 3 years of the date the return was filed. The ASED is considered imminent if the received date of the return plus 3 years is within 90 days of the 3-year assessment limitation. The ASED is barred if the received date of return plus 3 years has passed the 3-year limitation.
2. Return Integrity Verification Operations (RIVO) will reprocess returns deemed belonging to the taxpayer identification number (TIN) owner that were archived/deleted or cannot be moved systemically from MFT 32.
3. RIVO will follow the chart below to determine the appropriate action for statute imminent or statute barred returns:

IF	THEN
<p>1</p> <p>The ASED is more than 90 days but less than 120 days</p> <p>OR</p> <p>The return has a tax liability of zero on the total tax line of the return.</p>	<ul style="list-style-type: none"> • Obtain the return. • If Electronically (ELF) filed, request the return using command code (CC) TRPRT; if MeFile, request the return using Employee User Portal (EUP). Continue to bullet 4. • If the return was paper filed, prepare a Dummy return with all information available on CC TRDBV and other applicable command codes. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i> • 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, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</i> • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</i> • If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a

	<p>different tax period, input a TC 971 AC 506 "WI PRP OTHER1".</p> <ul style="list-style-type: none"> • To complete the return for processing, stamp the return in the upper left-hand corner using the RIVO stamp. • Line through the document locator number (DLN). • Edit Special Processing Code (SPC) "B". Circle out any notation of SPC "M". • Circle out any notation of "copy" or "amended". • If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, <i>Types of Received Dates</i>, 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, <i>Determining Received Dates</i>. <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"> • Walk the return through SP for processing, per local procedures. • If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR), take any additional actions required per IRM 25.25.2.12, <i>Special Procedures for Returns Previously Identified as Identity Theft</i>. • 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, <i>STARS Delete Reasons</i>. • After sending the return to processing, close the RIVO correspondence control base with an activity of "NONIDTRTN". • Open a new control base on MFT 30 with the following information: C#,RTP-MMDD,M,32RV (where MMDD is the month and day you are sending the return to SP)
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	1487355555,*
<p>2</p> <p>The ASED is imminent with 90 days OR less remaining and no TC 150 on the module with a total tax liability greater than zero claimed on the return</p>	<ul style="list-style-type: none"> • Prompt assessment procedures must be followed due to the imminent ASED. • Send an email to RIVO Statute Team using email box # [REDACTED] #. The subject line should be "EXPEDITE for Quick Assessment". The body of the email should include the TIN, tax period and DLN of the original return. • Open a new control base on MFT 30 to IDRS#1487755555 • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</i> • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</i> • 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". • 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, <i>STARS Delete Reasons.</i>
<p>3</p> <p>The ASED is barred and the return has a</p>	<ul style="list-style-type: none"> • Do not send the original return to processing. Create a dummy return with the following information: <ul style="list-style-type: none"> ◆Use the form type Form 1040 for all

<p>tax liability greater than zero</p>	<p>form types.</p> <ul style="list-style-type: none"> ◆Add "Dummy Return" at the top of the return ◆Complete the name, address, filing status and TIN area of the return. Use the taxpayer's most current address of record. Do not use CC IRPTR data as a valid address for the taxpayer. ◆Input zeros on the lines for the adjusted gross income (AGI), the taxable income (TXI), and the tax. ◆Enter "Dummy Return Prepared by IRS - Do Not Correspond for Signature" on the signature line. <ul style="list-style-type: none"> • Stamp the return in the upper left-hand corner using the RIVO stamp, edit SPC "B". • Edit the return received date on the return, see IRM 3.11.3.8.2.1, <i>Types of Received Dates</i>, 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, <i>Determining Received Dates</i>. • Send the return to SP for processing, see IRM 3.10.73.6, <i>Batching Unnumbered Returns and Documents</i>. • Update the activity field of the open control base to "RTP-MMDD" (where MMDD is the month and day you are sending the return to SP) and monitor for the return to post. • Input a history item "STATCASE" on the account. • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified</i>. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, <i>IMF</i>
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	<p><i>Only TC 972 AC 522 - Reversal of TC 971 AC 522.</i></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". • 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, <i>STARS Delete Reasons</i>. • Once the return has posted on MFT 30, close the RIVO correspondence control base with an activity of "NONIDTRTN". • Open a new control base as follows: C#,NONIDTRTN,M,MISC 1487766666,* • Send an email to RIVO Statute Team using email box # [REDACTED] #. The subject line should be Barred Assessment. The body of the email should include the TIN, tax period and DLN of the posted return and the DLN of the original return.
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Exhibit 25.25.6-2 - Corrected paragraph numbers.

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".
- 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.