IRM PROCEDURAL UPDATE

DATE: 08/05/2022

NUMBER: wi-25-0822-0872

SUBJECT: TC 971 AC 111 Programming Error Account Procedures; TC 971 AC 129 MISC Field Filter X or V Markers; Timeframes

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

IRM 25.25.6.2.1.5 - Updated instructions for programming error cases with RIVO control and cases with a TC 150 on MFT 30 and a matching DLN TC 976 on MFT 32 Updated procedures to for cases showing CU 150.

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

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

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

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

on the scenario.

Note: If the case has an open control to RIVO IDRS #1485011111. do not take action on the case.

If	And	Then
The account shows the following actions • The identity theft return posted as the TC 150 on MFT 30 but was backed out. • The account will show a TC 290/291 • Open/Closed control with RIVO IDRS 148xxxxxxx	No - A freeze is present on the year in question And No subsequent return is found for the year in question (Research IDRS for other returns, such as Unpostable 1260 with different DLN, TC 976 on MFT 30 or 1040X return)	• Close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC 111 unpostable transaction (UNP 1680 or UNP 1735). • Do not close any non-related case controls
The account shows the following actions • The identity theft return posted as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match)	There is an open Identity theft case control (i.e. IDT1 or IDT3) with or without a lost refund	• Close all RIVO control bases
The account shows the following actions • The identity theft return posted as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match)	No - A freeze is present on the year in question And No subsequent return is found for the year in question (Research IDRS for other returns, such as Unpostable 1260 with different DLN, TC 976 on MFT 30 or 1040X return)	For 2021 and 2020 accounts follow the procedures below to back out the return. • Follow IRM 25.25.4.5, Identity Theft Category 7 - Single Return/Deceased/X-REF - No Lost Refund Process or IRM 25.25.4.6, Identity Theft Category 7 - Single Return/Deceased/X-REF - Lost Refund Process • Close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC

		111 unpostable transaction (UNP 1680 or UNP 1735).
The account shows the following actions • The identity theft return posted as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match)	MFT 32 module shows the identity theft return posted as a TC 976 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was moved).	For 2021 and 2020 accounts follow the procedures below to back out the return. • Follow IRM 25.25.4.5, Identity Theft Category 7 - Single Return/Deceased/X-REF - No Lost Refund Process or IRM 25.25.4.6, Identity Theft Category 7 - Single Return/Deceased/X-REF - Lost Refund Process • Close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC 111 unpostable transaction (UNP 1680 or UNP 1735).
Account may show the following actions • A TC 150 is NOT posted, but the account shows, a **CU 150** OR **DJ 150** OR **DP 150** with DLN of the identity theft return in question	MFT 32 module shows the identity theft return posted as a TC 976 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was moved).	• For accounts with • For accounts where the Id theft return is **CU 150**, **DJ 150** or **DP 150**, close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC 111 unpostable transaction (UNP 1680 or UNP 1735).
Account may show the following actions • A valid TC 150 posted to MFT 30 (verify the DLN does NOT match the identity theft return)	MFT 32 module shows the identity theft return posted as a TC 976 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was	Close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC 111 unpostable transaction (UNP 1680 or UNP 1735).

moved).	

IRM 25.25.6.2.3 - Updated fax number and IDRS control number for Expedite cases.

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

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

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

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

IF	THEN
1 The return is on MFT 32 or shows it was Archived/Deleted on CC TRDBV **Note:** An Archived/Deleted means the return was never processed and is **not** posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC	The employee will submit a Form 4442, *Inquiry Referral*, to fax number **#** ▮▮▮▮▮▮▮ **#** with the following information: ♦ Include the **DLN** of the return in question. Make sure and verify the DLN number if there is more than one return. MFT 32 returns - DLN is the TC 976 DLN on CC IMFOLT or TXMODA

IF	THEN
976	Archived /Deleted returns - CC TRDBV "STAT-HIST" summary page has the DLN) ♦ Add remarks - TP has been authenticated by the employee ♦ Additional comments - The return on MFT 32 is the TP's valid return. Please take appropriate actions to resolve the account and process TP's return. ♦ If unable to fax the request, route information to RIVO: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, TX 73301 **Note:** Follow procedures below depending on the year of the tax return in question. ♦ For 2021 or 2020 ELF/MeF or paper filed returns, the return can be moved systemically and does not have to be reprocessed. Do not include a copy of the return, unless it differs from the return on CC TRDBV, ♦ For 2019 and prior year ELF/MeF electronic returns or paper filed returns must be reprocessed and sent to SP for posting. The fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return, forward it with the Form 4442. If unable to obtain a copy from the taxpayer, include it in the Remarks section of the Form 4442. RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE. **Exception:** For expedite cases (i.e. statute imminent), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows: CXX,EXPEDITE,M,32RV 1487311111,* ♦For tax returns sent to SP for processing, RIVO will

IF	THEN
	open a monitor control on CC TXMOD with activity code that includes RTP-MMDD which means" Return to Process" and MMDD equals the month and day it was sent to SP. **Note:** Once the return is sent to be reprocessed, the TPP issue has been resolved and RIVO no longer has the case. Any follow up inquiries must be made to the Submission Processing area the return is located in. Due to continued backlog delays, returns are taking longer than normal to be posted. **If the case is an expedite request contact SP.
2 The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124 or The return is posted and contains an unreversed TC 971 AC 129 with a -R freeze holding the refund	The employee will initiate a Form 4442, *Inquiry Referral*, to RIVO to resolve the unpostable condition. The following remarks must be included on the Form 4442: ♦ The taxpayer has been authenticated **and** ♦ The return is the taxpayer's valid return ♦ For accounts showing open Unpostable 1260, fax Form 4442 to fax number **#** ▮▮▮▮▮▮▮▮ **#** ♦ If unable to fax the request, route information to RIVO at: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, TX 73301

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

IF	THEN
1 The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124 AND the copy of the return, if received, matches the UNP 1260 return on CC TRDBV	The case must be added to the RIVO TPP listing and include: ♦ TIN ♦ Tax period ♦ Name Control ♦ DLN of the return in question

		The listing will be forwarded to the RIVO POC on a weekly basis and cases will be worked within 7 days.
2 The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124 AND A copy of the return, if received, DOES NOT match the UNP 1260 return on CC TRDBV)		• Take the following steps to send the return to SP to be processed. • Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • Edit SPC "B" on the return. • The received date of the return should be edited by the employee. If it is not present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. • Forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP. **Note:** If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns. • Document results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Close the control base with an activity field of "RTN2PROC". • Open a monitor control base CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*
3 The return is on MFT 32 (look for MFT 32 module on CC IMFOLI or TXMODA)		Follow procedures below depending on the year of the tax return in question. ♦ For 2021 or 2020 ELF/MeF or paper filed returns, the return can be moved systemically and does not have to be reprocessed if the return matches the return originally received. If the return does not match the return originally received, follow box 2 Then section above to send the return to be reprocessed.

	♦ Input transaction code (TC) 971 action code (AC) 111 on MFT 32, include the document locator number (DLN) of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen.
	♦ Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 was input on MFT 32 but the return did not post to MFT 30, the return will need to be reprocessed to MFT 30.
	♦ For 2019 and prior year ELF/MeF electronic returns or paper filed returns must be reprocessed and sent to SP for posting.
	♦ If a paper return, the fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return or the return was ELF/MEF, follow box 2 above, Then section.
	♦ If unable to obtain a copy from the taxpayer, prepare a Form 4442 and include in remarks (No return copy received, and include the DLN of the return in question). RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE.
	♦ Fax Form 4442 to fax number **#** ▇▇▇▇▇▇▇▇ **#**
	♦ Open a monitor control base when sending the return to SP,
	CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP)
	1487355555,*
	♦ Do not open a control when sending the Form 4442 to RIVO. RIVO will open a control once the case is received.
	♦
	Exception: For expedite cases (i.e. statute imminent), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows:

	CXX,EXPEDITE,M,32RV 1487311111,* ♦ If the tax period in question has an open control on CC TXMODA beginning with IDRS # 148XXXXXXX, coordinate the case actions with the RIVO employee.
4 The return shows it was Archived/Deleted on CC TRDBV **Note:** An Archived/Deleted means the return was never processed and is **not** posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976	♦ For all tax years where the ELF/MeF or paper filed returns that were archived/deleted, the return cannot be moved systemically and has to be reprocessed, follow box 2 Then section above to send the return to be reprocessed. ♦ If a paper return, the fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return or the return was ELF/MEF, follow box 2 above, Then section. ♦ If unable to obtain a copy from the taxpayer, prepare a Form 4442 and include in remarks (No return copy received, and include the DLN of the return in question). RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE. ♦ Fax Form 4442 to fax number **#** ▋▋▋▋▋▋▋ **#** ♦ Open a monitor control base when sending the return to process CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,* ♦ Do not open a control when sending the Form 4442 to RIVO. RIVO will open a control once the case is received. **Exception:** For expedite cases (i.e. statute imminent), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows: CXX,EXPEDITE,M,32RV 1487311111,*

	♦ If the tax period in question has an open control on CC TXMODA beginning with IDRS # 148XXXXXXX or 14XXXXXXX, coordinate the case actions with the RIVO employee.

(4) Upon receipt of the Form 4442 or ASFR Unpostable 1260 listing, RIVO employees will review the account for TPP involvement and take the following actions:

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

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

Note: Expedite requests will have "Expedite Request" at the top of the referral and have an open control to 1487311111. Please treat the cases as priority as some may be Statute imminent.

IF	THEN
1 The return that is UP 126 RC "0" is the taxpayer's return.	Resolve UP 126 RC "0", see IRM 25.25.6.2.2, The Taxpayer Filed the Return in Question (Letter Reply Procedures).
2 The return on MFT 32 matches the return received from the employee.	- Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. - Edit special processing code (SPC) "B" on the return - Edit the return with the received date of the return posted to MFT 32, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. - Detach the return and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP. **Note:** If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns. - 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, IMF Only TC 972

IF	THEN
	• AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Close the RIVO control base with an activity field of "RTN2PROC". • Open a monitor control base CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*
3 The return on MFT 32 does not match the return received from the employee.	• Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • Edit SPC "B" on the return. • The received date of the return should be edited by the RO. If it is not present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. • Detach the return from the Form 3210 and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP. **Note:** If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns. • Take any additional actions to resolve the account, see IRM 25.25.6.2.1.3, The Identity Theft Return is on MFT 32 or Archived or Deleted (Letter Reply Procedures). • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Close the RIVO control base with an activity field of "RTN2PROC".

IF	THEN
	• Open a monitor control base CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*

IRM 25.25.6.3 - Added instructions for marker TC 971 AC 120 MISC field Filter X and V and updated instructions for other markers.

(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) Inquiries received on the TPP line may be in response to one of the TPP letters below. Before taking any action, identify the purpose of the call and conduct research to determine the current account status to better assist the caller.

Note: To identify which letter the caller was issued, CC TXMODA will contain a TC 971 AC 123 with the letter number in the miscellaneous field. Due to programming issues, some accounts may show multiple TPP letter markers, and in some instances, multiple letters may be issued in error. If the caller inquires about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.

TPP Authentication Letters

Letter	Description/Details
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 or 5447SP - Spanish version*	Issued on accounts for returns filed with an address outside the United States
Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version*	Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The letter comes with the online verification option that instructs the taxpayer to use the ID Verify website

	at www.idverify.irs.gov to authenticate their identity and also provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits.
Letter 5071C, *Potential Identity Theft During Original Processing with Online Option*	Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity Verification Service landing page located via the IRS.gov website. The letter provides the option of using the website or calling the TPP number to authenticate their identity. **If the caller chose not to use the *idverify* website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.
Letter 6330C, Potential Identity Theft during Original Processing **Note:** For the 2022 filing season, the 6330C pilot letter will continue to be issued to a limited amount of taxpayers through the end of April 2022.	Issued on accounts as part of the new TPP pilot. • If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6330C = 4883C
Letter 6331C, Potential Identity Theft during Original Processing with Online Option **Note:** This letter contains an insert Notice 1455, IRS Identity Verification Service, that refers taxpayers to the online ID Verify website to complete authentication. It also contains a QR code that will take taxpayers directly to the online website. It is two-sided for English and Spanish.	Issued on accounts as part of the new TPP pilot. • If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding

	letter will be issued. Letter 6331C = 5071C

Note: For information on the ID Verify process, see IRM 25.25.6.3.5, ID Verify - TPP Online Authentication. Be aware that some taxpayers will not be provided the online option if exception criteria is met.

Note: If the account contains a TC 971 AC 129 with MISC Field: FILTER X or FILTER V followed by a TC 971 AC 123 MISC>5071C SENT marker, these accounts do not meet TPP criteria. The account should show these markers as reversed with a TC 972 AC 129 and TC 972 AC 123.

(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) 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.

(5) 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.

(6) 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.

(7) If the caller does not have the TPP letter with them, advise them to locate the letter and follow the instructions in the letter.

Note: # ███████████████████████████████████████
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███████████ **#**.

Exception: Taxpayers in a **#** ███████ **#** or taxpayers claiming identity theft are not required to have the TPP letter, continue with the authentication process.

(8) 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.

(9) If the caller states they have previously authenticated either by phone, correspondence, 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 fax/mail) and follow the chart below:

Note: For taxpayers who state they authenticated online using idverify.irs.gov, see IRM 25.25.6.3.5, ID Verify - TPP Online Authentication for timeframes and additional information.

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

IF	THEN
1 The appropriate time frame **has not** passed from the date the taxpayer authenticated. **Note:** See IRM 25.25.6.3.5, ID Verify - TPP Online Authentication, if taxpayer states they completed online authentication.	• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return (16 weeks if submitted by or fax/mail) if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. • The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 9 or 16 week timeframe.
2 The appropriate time frame has passed from the date they authenticated.	• Perform authentication per 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 account issues. • Once basic authentication has been completed, review the account for any unresolved TPP

IF	THEN
	issues.
	Note: See IRM 25.25.6.1.7, Taxpayer Protection Program Overview, for indications of an unresolved TPP issue.
	• 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, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors, to determine additional resolution actions.
	Reminder: The results of the authentication on the website are not viewable on IDRS or AMS, therefore full authentication including TPP HRA is required.
	• 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 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, Initial Authentication Transfer Procedures/Transfer PIN.
	• If transferring the caller, input AMS notes 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.

(10) 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.

(11) 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.

(12) 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.

(13) 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 to complete the authentication process, if the caller is unable to visit the TAC due to COVID reasons or restrictions, provide the **fax** instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors.

IF	AND	THEN
1 The taxpayer received any TPP letter.	The taxpayer is claiming identity theft. **Note: #** ███████████ ██████████████ **#**	• Authenticate the caller, 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 account issues. • Research the account and confirm that there are unresolved TPP issues. • If there are unresolved TPP issues, see IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research. • 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,

IF	AND	THEN
		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, Initial Authentication Transfer Procedures/Transfer PIN. • If transferring the caller, input AMS notes 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.
2 The caller received a Letter 5747C. **OR** The caller received any TPP letter and the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a MISC field of "HIGH RISK AUTH".	The caller filed the return in question - this includes accounts where multiple years contain unresolved TPP issues. **Note:** If one year meets "TAC AUTH ONLY" criteria, then the caller should be referred to the IDverify website or TAC for authentication.	The caller is required to visit a TAC, they cannot be authenticated over the phone, see exceptions. Follow the instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC), to schedule the appointment and for additional instructions. **Exception: #** ███████████ ███████████ ███████████ **#** (a credit elect is not a zero-balance return), continue with the authentication process per (16) below.)

IF	AND	THEN
		Exception: # ███████ ████████████████████ **#**
3 The caller received a Letter 4883C, Letter 5071C, Letter 5447C, or pilot letters 6330C or 6331C. **Note:** If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.	The caller filed the return in question **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, Referring the Caller to the Taxpayer Assistance Center (TAC), to schedule the appointment and for additional instructions.	• Ask the caller if they have the return available and with them. The caller will also need a tax return for one of the years prior to the year in question (if they filed one) - (for example, the year in question is 2019 - the caller will need a return for any year prior to 2019). • If caller has the returns available and with them, proceed with the call and continue the authentication process. • If the caller states they do not have the returns available or with them, advise the caller that you can continue with the authentication questions, however even if they pass all the authentication questions, including HRA, if they are not able to verify the return they filed, they will be required to call back and go through basic authentication questions again. If the caller chooses to continue without the returns, continue with the authentication process. • If the caller chooses to call back when they have the returns available, thank the caller, no other account action is required. Input AMS notes as

IF	AND	THEN
		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.
4 The caller received a Letter 4883C, Letter 5071C, Letter 5447C, or pilot letters 6330C or 6331C. **Note:** If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.	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"	• Complete TPP HRA following IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures • Then follow procedures in IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process
5 The caller received a Letter 4883C	CC TRDBV shows an MEF Form 1040X and the tax module contains a TC 971 AC 129 with MISC Field NNNNNNNNNNNNNN 1040X. (NNNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)	• Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication. • 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, Referring the Caller to the Taxpayer

IF	AND	THEN
		Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors • 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 NNNNNNNNNNNNNN 1040X to take appropriate action on the account for Form 1040X processing.
6 **#** ███████████ ████████████ ████████ **#** **Note: #** ████████ ███████████ ███████ ████████ **#**	n/a	• **#** ███████████ ████████████ ████████████ ████████ **#** • **#** ████████ ████████ **#** • **#** ████████ ████████ **#** • **#** ████████ ████ **#**
7 **#** ████████	**#** ████████ ████	• **#** ████████ **#**

IF	AND	THEN
██████ **#**	███████████ **#**	• **#** ████████████████ ████████████ ████████ **#**
		Note: # ████████████ ████████████████████ ████████████████████ ████████████████████ ████████████████████ ████████████████████ ████████████████████ ████████████████████ **#**

(14) 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.

(15) 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:

Note: # ████████████████████████████████████ ██

[███]

#

	IF	AND	THEN
1	The caller filed a return and lost the letter or did not receive a letter and was referred to the TPP toll-free line by an IRS assistor.	Processing time frames have been met, see IRM 21.4.1.4, Refund Inquiry Response Procedures.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter. **Exception: #** [████████████] [████████████] [██████] **#** **Note:** Remind the taxpayer of the online IDverify option if they have not made an attempt to use it (except where Letter 4883C or 6330C is issued.
2	The caller states they received a TPP letter and filed a return (the caller may or may not have the letter with them).	The caller has received the refund they were expecting.	• If only one return is present on the tax module, see IRM 25.25.6.5.1.2.4, 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, 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, Authentication Passed and Multiple Returns are Present, to resolve the account and close the TPP issues.
3	The caller called previously but did not have the TPP letter with them, and the letter	The caller has located the TPP letter.	Continue with the authentication process.

IF	AND	THEN
could not be reissued, **and** they were referred to the TAC.		
4 The caller called previously and declined to answer some or all of the authentication questions.	The caller requested to go to the TAC to authenticate.	Review the AMS notes for the previous authentication process. If HRA was not started, continue with the authentication process. If AMS notes indicate HRA was started, advise the caller they must go to the TAC, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.
5 The caller states they previously authenticated either by phone or by visiting the TAC, and are calling to provide the information to verify their return.	AMS notes indicate the caller previously authenticated with a TPP assistor or in the TAC (issue type such as TPP-HIGH RISK PASSED) **Note:** The caller is not required to have a TPP letter if AMS notes indicate the caller previously passed authentication.	• Authenticate the caller, 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 account issues. • See IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question, to resolve the account.
6 There are **no** AMS notes indicating the caller previously authenticated with a TPP assistor or in the TAC	The caller does not have the TPP letter. **Note:** If the caller has the TPP letter, continue with the authentication process.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter **Exception: #** ███████████ ████████████████████ ██████ **#**

(16) 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.

(17) 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)). **#** ████████████████████████████
██
████████████████████████████ **# #** ██████████████
██████████████████████ **#**.

Note: # ██
██
██
██
██
██
██
██████ **#**

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
1 The control number provided by the caller matches the DLN of the return in question.	Continue with the authentication process.
2 The control number provided by the caller does not match the DLN of the return in question.	• **#** ████████████████████████████████████ ████████████████████████████ **#** • If the number provided by the caller does not match the DLN of the return in question, advise the caller you cannot continue with the call and provide the two options. - The online IDverify option at www.idverify.irs.gov, if they have not made an attempt to use it (except where Letter 4883C or 6330C is issued). - Or if unable to authenticate online or unsuccessful, the caller must visit a Taxpayer Assistance Center (TAC) to be authenticated. Advise the caller a TAC appointment will be required, see IRM 25.25.6.3.2, Referring the

IF	THEN
	Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions. **Exception: #** ███████████████████ ████████████████████████ ████████████████████ **#** • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

(18) Once the control number has been verified, follow the chart below to resolve the account and respond to the caller:

IF	AND	THEN
1 The caller states they filed a return.	The return is a **#** ████████ ████████ **#** (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".	• Follow additional authentication procedures, see IRM 21.1.3.2.4, Additional Taxpayer Authentication. • If the caller passes authentication, continue to IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question. • 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, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions. • **Exception: #** ████████████ ████████████████████ ████████████ **#** • Document the call in AMS,

IF	AND	THEN
		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.
2 The caller states they did file a return.	The return is a refund return.	Perform high risk authentication (HRA), see IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures. **Note:** If multiple years contain unresolved TPP issues, HRA must be performed using a prior year not selected for TPP, **#** ██████████ ███████████████ ███████████████ ███████████████ ███████████████ ██ **#** **Exception:** If the account (including multiple years and any tax year) **contains** TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH" follow the instructions in paragraph 13 block 2, excluding taxpayers in a disaster area.
3 There is an indication in AMS that the caller previously failed to authenticate such as: • 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	n/a	See IRM 25.25.6.3.3, Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) Assistors.

IF	AND	THEN
TAC. • The call was disconnected/dropped during the authentication process. **Note: #** **#**		

IRM 25.25.6.6 - Added procedures for marker TC 971 AC 129 MISC field FILTER X and V. Updated procedures for specific markers.

(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: #

#

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

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

- Letter 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. Be aware that some taxpayers will not be provided the online option if exception criteria is met.
- 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:
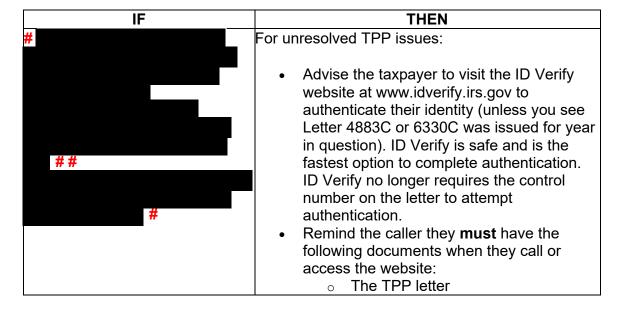Letter 6330C = 4883C
Letter 6331C = 5071C

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

(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 instructions below based on the caller's inquiry:

IF	THEN
# # # #	For unresolved TPP issues: • Advise the taxpayer to visit the ID Verify website at www.idverify.irs.gov to authenticate their identity (unless you see Letter 4883C or 6330C was issued for year in question). ID Verify is safe and is the fastest option to complete authentication. ID Verify no longer requires the control number on the letter to attempt authentication. • Remind the caller they **must** have the following documents when they call or access the website: o The TPP letter

IF	THEN
	○ A copy of the return they filed (current year/prior year) ○ A copy of the return for the year prior to the one in question - (if they filed one) ○ Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. • If the taxpayer has been unable to authenticate online or chooses not to, provide the TPP phone number (800-830-5084) and advise taxpayer you are transferring them to the TPP authentication line for further assistance. • If the caller has previously attempted authentication and failed or must visit a TAC office to complete authentication based on TPP markers, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for additional guidance. English - #1018 or Spanish - #1019
If the account contains a TC 971 AC 129 with MISC Field: FILTER X or FILTER V followed by a TC 971 AC 123 MISC>5071C SENT letter marker	These markers do not meet TPP criteria. The account may or may not show the markers were reversed with a TC 972 AC 129 and TC 972 AC 123. • Do not transfer to TPP • Apologize to the taxpayer and advise there is no identity theft issue • Ask them to disregard the letter • Follow IRM procedures based on the account status.
1 The taxpayer received a TPP letter but the taxpayer has **not filed** a return.	See IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research.

IF	THEN
OR 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.	
2 The taxpayer is calling in response to the Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY* **and filed** the return in question.	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 Id Verify website at www.idverify.irs.gov (ID Verify no longer requires the TPP letter control number to attempt authentication) Advise the taxpayer using the online IDverify website is safe and the fastest way to authenticate their identity. OR • Visit the local TAC for assistance, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non TPP Assistors, for additional guidance. **Exception: #** ███████████████ ███████████████████ ███████████████████ **#** .
3 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.	See IRM 25.25.6.6.1, Procedures for when the Caller has Received a Taxpayer Protection Program (TPP) Letter.
4 The taxpayer states they have filed a return **and** received the TPP letter but lost it.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.
5 The taxpayer has **not** received a TPP letter, they filed a return and the **processing time frame has been met** per paragraph 5	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.

IF	THEN
above.	
6 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 with a MISC field "TPP RP".	• # # # • 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 that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. • The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
7 The taxpayer states they have previously authenticated and have not received their refund or notice. **Note:** Review IRM 25.25.6.3.5, ID Verify - TPP Online Authentication, for timeframes and additional information if taxpayer states they completed online authentication.	• Determine if the taxpayer has allowed the appropriate processing time frame of 9 weeks from the date they authenticated. • 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. Advise they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app for refund status. • If the taxpayer has allowed the appropriate time frame, proceed with the instructions below. • Research the account. If the TPP issue has been resolved, see IRM 25.25.6.6.4, Taxpayer Protection Program (TPP) Issue Resolved - Refund Not Received. • If the TPP issue has not been resolved, see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue Not Resolved.
8 The caller is a third-party (not a	The third-party is not able to discuss the TPP issue. Advise the caller that you are not able to

IF	THEN
Power of Attorney (POA)) and the taxpayer is not available	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.
9 The Letter 5216, *Taxpayer Cannot Authenticate*, was issued	• 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, 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. • If the account was not accessed in AMS, no other account actions are required.
10 # ██████████████████ ████████████████ ████████████ #	• If the taxpayer states they did not file the return in question, follow IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research. • If the caller states they filed the return, follow IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors

IRM 25.25.6.6.4(5) - Updated timeframes and procedures not to re-send after previous submission.

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

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

IF	THEN

IF	THEN
1 The return is posted to the account (transaction code (TC) 150 present) and the refund was issued (TC 846/TC 840 or refund offset indicators present).	Follow Normal Refund Inquiry Procedures see IRM 21.4, Refund Inquiries.
2 The return is posted on the account (TC 150 present) and the refund is held on the account with a -R Freeze.	Refer to IRM 21.5.6.4.35.3, -R Freeze Overview for Accounts With Return Integrity Verification Operations (RIVO) Involvement, for additional procedures.
3 For current year processing 2021 and 2020 returns • The MFT 32 systemic reversal process has started, review the account for the following: - If paper return, a RIVO control is present - If electronic ELF/MEF return, open control shows - TPP/IDT markers have been reversed - Open control CXX,RTP-MMDD present AND • The 9 weeks (or 16 weeks for duplicate filing cases) **have not** passed	• 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.
4 For current year processing 2021 and 2020 returns • The MFT 32 systemic reversal process has started, review the account for the following:	• 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

IF	THEN
- If paper return, a RIVO control is present - If electronic ELF/MEF return, open control shows - TPP/IDT markers have been reversed - Open control CXX,RTP-MMDD present AND • The 9 weeks (or 16 weeks for duplicate filing cases) **have** passed	to next bullet if no return processing evidence is found. • Determine if MFT 32 reversal procedures were input correctly (i.e. DLN matches on TC 971 AC 111), review IRM 25.25.6.7.1, Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures. If reversal transaction did not post correctly follow procedures below. • If after account research, no evidence is found that the tax return was sent to processing or in Unpostables, ERS status or pending to post, advise the taxpayer the return must be sent to processing again and apologize for the delay. • If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, *Inquiry Referral* to RIVO using the referral category, "RIVO - TPP". • Include in the remarks, "MFT 32 Reversal - Second Request" the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing (verify the DLN number). Advise the taxpayer to allow 60 days for processing. • For paper returns follow second and third bullet in box 6 below. • If the return has not posted but markers have been reversed and the account contains an open/monitoring control (RTP), initiate a Form 4442/e-4442 using "RIVO - TPP" queue. Include in the remarks "MFT 32 Reversal Request" and the DLN of the return to be sent to processing. Verify the DLN number. • Advise the taxpayer to allow 60 days for processing. • **Reprocessing of tax returns is taking longer than the normal due to COVID backlogs. Apologize to the

IF	THEN
	taxpayer and do not forward subsequent inquiries.
5 For 2019 and prior year returns • The MFT 32 reversal process has started, review the account for the following: -If paper return, a RIVO control is present -If ELF/MEF return, open control shows -TPP/IDT markers have been reversed -Open control CXX,RTP-MMDD present	• Research CC TXMOD for an IDRS control with RTPXXXX (Return to Process) in the activity code, if present, and the return is an ELF/MEF return, and it has been 60 days or more from the control date, advise the taxpayer to allow another 60 days from the date of the call. Apologize and explain that due to the pandemic closures there are some offices experiencing delays. • For paper returns, if no RTPXXXX (Return to Process) in the activity control, and the account is not resolved, apologize to the taxpayer, and ask the taxpayer to submit a copy of the tax return to fax number **#** ▮▮▮▮▮▮▮ **#** to expedite the processing of the return and allow 60 days for processing from fax in date. • If the taxpayer cannot fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053. • Advise the taxpayer to allow 90 days for processing if mailed in. • If it has been 60 days or more after the return was submitted by fax or the additional ELF/MEF return timeframe in bullet 1 has expired, initiate a Form 4442/e-4442 using "RIVO - TPP" queue. • Advise the taxpayer to allow 60 days from the date of the Form 4442. Apologize for the delay and explain that due to the pandemic closures there are some offices experiencing delays. Do not forward subsequent

IF	THEN
	inquiries.
6 For all 2019 and prior year paper returns • The MFT 32 reversal process has started, review the account for the following: - If paper return, a RIVO control is present or • Monitoring control is present for 418C **AND** • A Letter 418C, was issued.	• Advise the taxpayer Letter 0418C was issued to request a copy of their tax return. • To expedite the processing of the return, ask the taxpayer to submit a copy of the tax return to fax **#** ▮▮▮ ▮▮▮▮ **#** . • If the taxpayer has already responded to the letter or hasn't received the letter, they may still submit an fax copy. • Advise the taxpayer to allow 6-8 weeks for processing if mailed in or if submitting a faxed copy. • If the taxpayer cannot fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053. • Apologize for the delay and explain that due to the pandemic closures there are some office experiencing delays. • If the 6-8 weeks timeframe has expired, apologize to the taxpayer and go to the second bullet above and request the return and ask taxpayer to allow 60 days.
7 The return is posted and the refund is held and the account contains a TC 971 action code (AC) 129 or a TC 972 AC 129 and it has been 9 weeks or more since the IDRS control base was opened with activity codes "NONIDT", "NONIDTRESQ", "NONIDTBKLD", or "NONIDTREV".	• Complete a Form 4442/e-4442 to RIVO using the "RIVO Unresolved Module Freeze Only" queue. • Advise the taxpayer to allow 60 days.

IRM 25.25.6.6.6 - Updated instructions for specific markers.

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

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

IF	THEN
1 The caller cannot provide a verifiable address or the caller has received or was issued a Letter 5747C (SP - for Spanish)	• If the caller cannot provide a verifiable address, advise the caller they must go to the TAC - **#** ▮▮▮▮▮▮▮▮▮▮▮ **#** . **Exception: #** ▮▮▮▮▮▮▮▮▮▮▮▮ **#** . • If Letter 5747C was received, advise the caller to first visit the ID Verify website, and if unable to authenticate, they must visit the TAC. **#** ▮▮▮▮▮▮▮▮▮▮ **#** • The caller must take the following information when going to the TAC • The TPP letter - (if they have it) • 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.

IF	THEN
	• The caller must take the documentation needed to authenticate their identity at the TAC, see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC. • Provide the caller with the toll-free TAC Appointment Line number (844-545-5640) to schedule an appointment. Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, 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.
2 If the caller states they are unable to go to the TAC **#** ████ ████████████ ████████████ ████████████ ████████ **#** See Note above if taxpayers mention they are unable to visit a TAC due to COVID reasons or restrictions.	• Advise the caller they can mail legible copies of their information and documentation (listed in the block 1 above) to: Internal Revenue Service, 3651 S IH 35, Stop 6579 AUSC Austin, TX 73301. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Notate the caller was directed to visit a TAC but stated they are unable to go and the reason why. • Advise the caller to allow 16 weeks from the date they mailed their response to receive their refund or additional correspondence. • No other account action is necessary.

IRM 25.25.6.7.1 - Updated to explain that due to backlog processing of returns is causing longer delays for returns to post.

(1) Returns that have been moved to MFT 32 as identity theft returns may be moved to MFT 30. The MFT 32 reversal transactions for current (2021) and preceding tax

year (2020) returns can be input systemically, as long as the following conditions are met:

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

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

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

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

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

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

IF	AND	THEN
1 Current year (2021) or preceding year (2020) tax return: For Taxpayer Protection Program (TPP) Assistors and Identity Theft Victims Assistance (IDTVA) employees working Correspondence Imaging System (CIS) inventory **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.	The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return	• Input transaction code (TC) 971 action code (AC) 111 on MFT 32, include the document locator number (DLN) of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen. • Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 was input on MFT 32 but the return did not post to MFT 30, the return will need to be reprocessed to MFT 30. • Follow box 2 Then section instructions below for sending the ELF/MEF or paper return to be reprocessed. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of

IF	AND	THEN
		Identity Theft Case Closure, IRS Identified.
		• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.
		• Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
		• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
2 For 2019 and prior year returns	The identity of the caller/inquiry has been	• If the return was filed electronically, ELF/MEF, Send a Form 4442/e-

IF	AND	THEN
	authenticated and the taxpayer identification number (TIN) owner filed the return	4442, *Inquiry Referral* to RIVO using the referral category, "RIVO - TPP". Include in the remarks, "MFT 32 Reversal Request" the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing (verify the DLN number). RIVO will send the return to be reprocessed. • If the return was a paper filed return, ask the taxpayer to submit a copy of the tax return to fax number **#** ▮▮▮▮ ▮▮ **#** to expedite the processing of the return and allow 9 weeks for processing from the fax in date. DO NOT send a Form 4442 to RIVO, notate the account that fax number was provided. • If the taxpayer cannot fax in the copy, advise the taxpayer to mail in the return to the following address and allow 9 weeks for processing. **DO NOT** send a Form 4442 to RIVO, notate the account that mailing address was provided. • Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053 • RIVO will place a control on the case once the tax return is sent to processing with RTP in the activity code. • RIVO is only monitoring the account and once the

IF	AND	THEN
		return shows up on IDRS in an SP processing area, RIVO will close the control. If there are further questions on the processing of the return, follow applicable IRM procedures based on status of the return (i.e. return is in ERS area, review IRM for ERS statuses and respond to TP accordingly). Do not refer inquiries to RIVO. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe. **Reprocessing of tax returns is taking longer than the normal due to COVID backlogs. Apologize to the taxpayer and do not forward subsequent inquiries.

IRM 25.25.6.8.1 - Updated procedures for TC 971 AC 111 programming error cases.

Addressing the MFT 32 TC 971 AC 111 Programming Error Accounts

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

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

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

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

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

If	And	Then
Account may show the following actions - AMS notes confirm the identity theft determination was made - CC ENMOD	No - A freeze is present on the year in question And No subsequent return is found for the year in question (Research IDRS for other returns,	- Advise the taxpayer of the following: - Due to a programming error the identity theft return posted in error. Apologize to the taxpayer - Corrective actions are being taken to remove the identity theft return

shows TC 971 AC 506 MISC WI AM OTHER or WI PRP OTHER1 marker • The UNP 1260 was closed with a URC 6 CCC 3 • CC TXMOD shows the Unpostable TC 971 AC 111 transaction • The ID theft return is posted as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 150) • -R freeze is holding the credit and TC 570 present (if there is a subsequent TC 571 the refund may have been released in error and would be treated as a lost refund)	such as Unpostable 1260 with different DLN, TC 976 on MFT 30 or 1040X return)	• Verify the identity theft marker was added, if not present, add the marker • Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, was issued • If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary and issue the letter to the taxpayer • Allow 9 weeks for account correction. • If the taxpayer states they will file their return or has filed, advise the return will be processed and could take approximately 20 weeks to be processed.
Same as above	-A freeze is present on the year in question or there is an IDT control	• Advise the taxpayer of the following: • Due to a programming error the identity theft return was posted in error and the account has to be treated as an identity theft correction. Apologize to the taxpayer • Corrective actions are being taken to adjust the account to their return figures. • Verify the identity theft marker was added, if not

		present, add the marker • Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, was issued • If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary and issue the letter to the taxpayer • Advise the account correction could take approximately 20 weeks
Account may show the following actions • AMS notes confirm the identity theft determination was made • CC ENMOD shows TC 971 AC 506 MISC WI AM OTHER or WI PRP OTHER1 marker • CC TXMOD shows the Unpostable TC 971 AC 111 transaction • The identity theft return did not post as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match) • TC 150 with a different DLN that may be the valid return (verify the	The UNP 1260 with matching DLN of the TC 971 AC 111, remains Open Status A	• Advise the taxpayer of the following: • Due to a programming error the identity theft return could not be removed. Apologize to the taxpayer • If the Unpostable 1260 remains open, follow IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0" to resolve the unpostable. • Review the account to confirm IDT actions were taken. • Verify the identity theft marker was added, if not present, add the marker • Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter was issued • If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary, then issue the letter to the taxpayer

DLN does NOT match the DLN TC 971 AC 111 MISC field)		• Advise the account correction could take approximately 9 weeks
Account may show the following actions • AMS notes confirm the identity theft determination was made • CC ENMOD shows TC 971 AC 506 MISC WI AM OTHER or WI PRP OTHER1 marker • The UNP 1260 was closed with a URC 6 CCC 3 • CC TXMOD shows the unpostable TC 971 AC 111 transaction • A TC 150 with DLN of the return in question (the account may show a CU 150 or DJ/DP 150) OR TC 150 with a different DLN that may be the valid return	Although CC TXMOD on MFT 30 may show the unpostable TC 971 AC 111 transaction, the MFT 32 module shows the identity theft return posted as a TC 976 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was moved).	• Advise the taxpayer of the following: • If the TC 150 is not posted and account shows a CU 150, DJ 150 or DP 150 with DLN of return in question, advise the taxpayer the account is being monitored to ensure the identity theft return in question does not post. If the taxpayer has filed or will file, advise their return will be processed and may take approximately 20 weeks to be processed • If the taxpayer has filed and the posted TC 150 is verified as the valid return, advise the taxpayer of the current status. • Verify the identity theft marker was added, if not present, add the marker • Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter was issued • If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary then issue the letter to the taxpayer

(3) Employees who have or identify an open control for Unpostable 1680 or 1735 due to the TC 971 AC 111 unpostable condition can close the unpostable control base.