

IRM PROCEDURAL UPDATE

DATE: 11/20/2020

NUMBER: wi-25-1120-1258

SUBJECT: Temporary Guidance for TPP Authentication E-fax Option/Identification Requirements, MFT 32 Return Procedures/Efax Option

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

CHANGE(s):

IRM 25.25.6.2.1.4(1) - Added instructions for RIVO employees to add a note to UNP 147 for SP to close the UNP based on the RIVO correspondence. RIVO employees will not close UNP 147.

1. If the account has multiple returns and the taxpayer states they did not file a return, follow the chart below to resolve the account:

IF	THEN
<p>1</p> <p>The identity theft returns are unpostable (UP) 126 reason code (RC) "0"</p>	<p>See IRM 25.25.6.5.2.3.1, <i>All Identity Theft Returns are Unpostable 126 Reason Code "0"</i>. Disregard instructions stating to advise the taxpayer.</p> <ul style="list-style-type: none">○ If the taxpayer attached their return to be processed to the response, take the following actions:○ Detach the taxpayer identification number (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 special processing code (SPC) "B" on the taxpayer's return and route for processing, see IRM

	<p>3.10.73.6(12), <i>Batching Unnumbered Returns and Documents</i>.</p> <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 no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, 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"> ○ Input/Update EFDS notes as appropriate. ○ Destroy the notice or letter 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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. ○ Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC".
<p>2</p> <p>The identity theft returns are posted or are UP 147 and the account contains an unreversed TC 971 AC 129</p>	<p>See IRM 25.25.6.5.2.3.2, <i>The Identity Theft Returns are Posted or are 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>. Disregard instructions</p>

	<p>stating to advise the taxpayer.</p> <ul style="list-style-type: none"> ○ If the taxpayer attached their return to be processed to the response, take the following actions: <ul style="list-style-type: none"> ○ Detach the TIN owner's return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. ○ If not already present, edit the return received date, see IRM 3.11.3.8.2.1, <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>. <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 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"> ○ Input/Update EFDS notes as appropriate.
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	<ul style="list-style-type: none"> ○ Add a note using CC UPDIS asking SP to close the unpostable, based on the RIVO correspondence case. RIVO employee will not close the unpostable 147. ○ 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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. ○ Destroy the notice or letter as classified waste. ○ Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC".
<p>3</p> <p>The identity theft returns are posted to MFT 32 or archived or deleted</p>	<p>See IRM 25.25.6.5.2.3.3, <i>All Identity Theft Returns are Posted to MFT 32 or Archived</i>. Disregard instructions stating to advise the taxpayer.</p> <ul style="list-style-type: none"> ○ If the taxpayer attached their return to be processed to the response, take the following actions: ○ 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>.

	<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 no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, 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"> ○ 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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. ○ Destroy the notice or letter as classified waste. ○ Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC".
<p>4</p> <p>The account contains identity theft returns that are:</p> <ul style="list-style-type: none"> ○ UP 126 RC "0" ○ Unpostable 147 and the account contains an unreversed TC 971 AC 129 	<p>See IRM 25.25.6.5.2.3.4, <i>The Identity Theft Returns are a Combination of Unpostable (UP) 126 Reason Code (RC) "0", Posted to MFT 32 or Archived, Unpostable 147 or Posted with an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code (TC) 971 Action Code (AC) 129</i>. Disregard instructions stating to advise the taxpayer.</p>

<ul style="list-style-type: none"> ○ Posted to MFT 30 and the refund is held or lost (the account may or may not contain an unreversed TC 971 AC 129) ○ Posted to MFT 32 or archived/deleted (moved to MFT 32/archived in the TPP processes) 	<ul style="list-style-type: none"> ○ If the taxpayer attached their return to be processed to the response, take the following actions: ○ 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>. <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 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"> ○ Input/Update EFDS notes as appropriate. ○ If there is an Unpostable 147, add
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	<p>a note using CC UPDIS for SP to close their unpostable based on the RIVO correspondence case. RIVO employee will not close the unpostable 147.</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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. ○ Destroy the notice or letter as classified waste. ○ Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC".
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IRM 25.25.6.3 (2)(3)(6)(10)(14) - Edited verbiage throughout and added not to transfer call for appointment setup. Added temporary guidance currently in place due to COVID impact that gives callers the option to authenticate their identity using an e-fax option by submitting the requested documentation for review and a determination. Added e-fax processing timeframe is 16 weeks and explained temporary guidance applies to all scenarios where caller is unable to visit a TAC office due to COVID reasons or restrictions.

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. Resolve responses to the Letter 5071C using the instructions for the Letter 4883C. **DO NOT** issue the Letter 5071C manually, issue the Letter 4883C instead.
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 or was not advised to call TPP by another IRS assistor, refer 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, Letter 5071C/SP, 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.

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, 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) and follow the chart below:

NOTE: **Temporary Guidance Due to COVID-19 Impact** A temporary process is currently in effect for callers to complete the TPP authentication requirements by e-fax. The requested documentation would be submitted for review. For taxpayers who utilize the e-fax process to authenticate their identity, the case processing timeframe is 16 weeks.

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. If they have not received their refund 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

	<p>unresolved TPP issues.</p> <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, advise the taxpayer of the refund 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 25.25.6-6, <i>Account Management Services (AMS) Issues for</i>
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	<i>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, 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 letter.</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 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>, as required by the IRM based on account issues. ○ Research the account and confirm that there are unresolved TPP issues. ○ If there are unresolved TPP issues, see IRM

		<p>25.25.6.6.3, <i>Resolving the Account when the Taxpayer Has Claimed Identity Theft.</i></p> <ul style="list-style-type: none"> ○ 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, advise the taxpayer of the refund 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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i>
<p>2</p> <p>The caller received a Letter</p>	<p>The caller filed the return in question - this includes accounts where multiple years contain unresolved</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,</p>

<p>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>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><i>Referring the Caller to the Taxpayer Assistance Center (TAC), to schedule the appointment and for additional instructions.</i></p> <p>EXCEPTION: # [REDACTED]</p> <p># (a credit elect is not a zero-balance return), continue with the authentication process per (16) below.</p> <p>EXCEPTION: # [REDACTED]</p>
<p>3</p> <p>The caller received a Letter 4883C, Letter 5071C or Letter 5447C.</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>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), to schedule the appointment and for additional instructions.</i></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, 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

		<p>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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
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IRM 25.25.6.3.1 - Added Note regarding temporary guidance in place due to COVID impact for callers who are unable to visit a TAC office and providing the e-fax option.

1. There are instances when the taxpayer has authorized a person to act on their behalf by filing a Form 2848, *Power of Attorney and Declaration of Representative*, or the taxpayer is unable to contact the IRS due to death or other circumstances, and someone contacts the IRS on their behalf. The taxpayer may also be in need of assistance due to a hearing impairment or a language barrier.
2. When someone other than the taxpayer identification number (TIN) owner contacts the IRS in response to a Taxpayer Protection Program (TPP) letter or TPP account issue, special procedures must be followed to authenticate the caller and verify the TIN owner's account.

3. Follow the instructions in the chart below to resolve the account and respond to 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 office to complete the authentication process, if the caller is unable to visit the TAC office due to COVID reasons or restrictions, 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*.

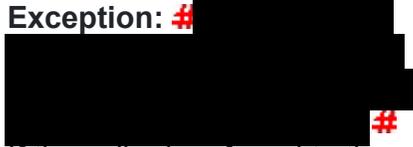
IF	THEN
<p>1</p> <p>The caller is an authorized Power of Attorney (POA or Durable Power of Attorney) per IRM 21.1.3.3, <i>Third Party (POA/TIA/F706) Authentication</i>, or can fax Form 2848, <i>Power of Attorney and Declaration of Representative</i>, if not on the Centralized Authorization File (CAF) file</p> <p>NOTE: If the caller provides a Durable Power of Attorney, it must contain all of the information that is required on Form 2848.</p>	<ul style="list-style-type: none"> ○ Authenticate the POA, see IRM 21.1.3.3, <i>Third Party (POA/TIA/F706) Authentication</i>. ○ Advise the POA this is an authentication line only and that they may be asked to verify information for multiple tax years. The POA must be authorized for all the years addressed in the questioning including the year in question. Ask if the taxpayer is available to participate in the authentication process. ○ If the POA is not authorized for the years in question, advise the POA to have the taxpayer contact the IRS at the phone number in the letter and to have the letter with them when they call. Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select "Other Entity" as the issue. ○ If the POA is authorized for the years in question, continue with the authentication process, see IRM 25.25.6.3, <i>Taxpayer Protection Program (TPP) Basic Authentication and Research</i>, beginning with paragraph 14. Since the POA is authorized to act on behalf

	<p>of the taxpayer, follow all instructions in the IRM as if the POA is the taxpayer.</p> <ul style="list-style-type: none"> ○ If the POA is authorized for multiple taxpayers, allow the POA to address up to 5 accounts in question for which they are authorized.
<p>2</p> <p>The caller's authority is a Form 8821, <i>Tax Information Authorization</i>, or as a third-party designee, see IRM 21.1.3.3.1, <i>Third Party Designee Authentication</i>, or has prior oral disclosure consent, see IRM 21.1.3.3.2, <i>Oral Disclosure Consent/Oral TIA (Paperless F8821)</i></p>	<p>The caller is not eligible to authenticate the taxpayer's identity. Ask the caller if the taxpayer is available and can answer the questions to authenticate their identity.</p> <ul style="list-style-type: none"> ○ If yes, ask the caller to bring the taxpayer to the phone. When the taxpayer joins the call, continue with the authentication process, see IRM 25.25.6.3, <i>Taxpayer Protection Program (TPP) Basic Authentication and Research</i>, beginning with paragraph 14. The taxpayer must answer the questions and remain on the phone during the entire process. ○ The third-party can only assist the taxpayer with answering questions related to information on the taxpayer's return. For example, the third-party can tell the taxpayer what line of the taxpayer's return they can locate the wages, withholding or refund amounts. ○ If the taxpayer is not available, advise the caller the taxpayer needs to call or to call back when the taxpayer is available.
<p>3</p> <p>The taxpayer is deceased and</p>	<p>Continue with the authentication process, see IRM 25.25.6.3, <i>Taxpayer Protection Program (TPP)</i></p>

<p>the caller is the executor, personal representative, conservator, etc., see IRM 3.11.3.9.2.2.2, <i>Additional Information Line (AIL)</i>, authorized to represent the deceased taxpayer, see IRM 21.1.3.4, <i>Other Third Party Inquiries</i>.</p> <p>AND</p> <p>The caller's name appears on the Entity portion of the account (IAT/AMS/ENMOD) or is showing as a pending transaction on command code (CC) ENMOD</p>	<p><i>Basic Authentication and Research</i>, beginning with paragraph 14. Since the caller is authorized to act on behalf of the taxpayer, follow all instructions in the IRM as if the caller is the taxpayer.</p>
<p>4</p> <p>The taxpayer is deceased and the caller is the executor, personal representative, conservator, etc., see IRM 3.11.3.9.2.2.2, <i>Additional Information Line (AIL)</i>,</p> <p>AND</p> <p>The caller's name does not appear on the Entity portion of the account (IAT/AMS/ENMOD) or is not showing as a pending transaction on CC ENMOD</p>	<ul style="list-style-type: none"> ○ Advise the caller to file Form 56, <i>Notice Concerning Fiduciary Relationship</i>, including the supporting documentation, by mail only (the IRS cannot accept a faxed Form 56), see IRS.gov to obtain the form and instructions for mailing to the IRS. Advise the caller to allow 30 days from the date they submitted the Form 56 before calling back to the IRS. ○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select "Other Entity" as the issue. ○ The caller may choose to go to a Taxpayer Assistance Center (TAC) to submit the Form 56, see the instructions below for referring the caller to the TAC. ○ When the Form 56 is processed by the IRS, the submitter's name will appear on the second name line on the Entity portion of the account. If a second name

	<p>line is present, see block 3 above for procedures.</p> <ul style="list-style-type: none"> ○ If it has been 30 days or more since the caller submitted the Form 56, and their name does not appear on the Entity portion of the account, advise the caller they must go to the TAC. ○ If the caller must visit the TAC or states they will visit the TAC to file the Form 56, advise the taxpayer they will be required to make an appointment with TAC office. Follow procedures in IRM 21.3.4.2.4.5, <i>Accounts Management Procedures for Appointment Service</i> to schedule the appointment. ○ If not continuing with the authentication process and the caller is referred to the TAC, document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
<p>5</p> <p>The taxpayer is deceased and the caller is the surviving spouse of the deceased taxpayer and their name is not on CC ENMOD</p>	<ul style="list-style-type: none"> ○ If the caller is stating the deceased taxpayer did not file the return. # [REDACTED] ○ [REDACTED] # No other account actions are necessary. These types of returns will be resolved at the end of the suspense period. ○ If the caller is stating the married filing jointly (MFJ) return is their MFJ return with the deceased taxpayer,

	<p>continue with the authentication process, see IRM 25.25.6.3, <i>Taxpayer Protection Program (TPP) Basic Authentication and Research</i>, beginning with paragraph 14.</p>
<p>6</p> <ul style="list-style-type: none"> ○ The caller is using TTY/TDD equipment or calling via the Federal Relay Service (FRS) or any other relay service, see IRM 21.2.1.56(a), <i>Deaf/Hard of Hearing (DHOH) Callers and TTY/TDD Equipment</i>. <p>OR</p> <ul style="list-style-type: none"> ○ The taxpayer is calling with an interpreter and the taxpayer can remain on the line during the entire call. # [REDACTED] 	<p>Continue with the authentication process as if you were speaking directly to the taxpayer, see IRM 25.25.6.3, <i>Taxpayer Protection Program (TPP) Basic Authentication and Research</i>, beginning with paragraph 14. The taxpayer must answer the questions and remain on the phone during the entire process.</p> <ul style="list-style-type: none"> ○ If the assistor has concerns about the manner in which the customer responds to the questions, the assistor may ask additional questions or the assistor may refer the caller to the TAC. If referring the caller to the TAC, advise that a TAC appointment is required. See IRM 25.25.6.3.2, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors</i> to schedule the appointment and for additional instructions. ○ Exception: # [REDACTED] ○ If not continuing with the authentication process and the caller is being referred to the TAC, document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS)</i>

	<p><i>Issues for Taxpayer Protection Program (TPP) Inquiries.</i></p>
<p>7</p> <p>The caller is calling regarding an account for a minor taxpayer and is the parent/guardian of the minor, see IRM 11.3.2.4.10, <i>Minors</i>.</p>	<ul style="list-style-type: none"> ○ Authenticate the caller using authentication procedures, see IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i>. ○ After completing basic authentication, continue with the authentication process as if you were speaking directly to the taxpayer, see IRM 25.25.6.3, <i>Taxpayer Protection Program (TPP) Basic Authentication and Research</i>, beginning with paragraph 14. ○ If the caller does not pass authentication, 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. ○ Exception: #  # ○ If the caller is referred to the TAC, document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
<p>8</p> <p>The caller is an unauthorized</p>	<p>No account actions are necessary. The third-party is not able to discuss the TPP issue. Advise the caller that</p>

<p>third-party inquiring about a refund, wanting to authenticate for the taxpayer, or is calling to provide information because the taxpayer is not available.</p>	<p>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>
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IRM 25.25.6.3.2 (1)-(3) - Added temporary guidance for callers who are required to visit a TAC office but are unable to due to COVID reasons or restrictions. Added the e-fax option for callers and the 16 week timeframe. Included an exception for taxpayers with expired ID or Driver's License and instructions to provide the schedule appointment copy or their state information for extensions.

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 25.25.6-6, *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, 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).

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.

NOTE: #

[REDACTED]

3. # [REDACTED] #, take the following action:

- Advise the caller they can mail or e-fax **legible copies** of their information and documentation (listed below) including identification documents to: Internal Revenue Service, Stop 6579 AUSC, 3651 S IH 35, Austin, TX 73301
- The TPP letter
- An unsigned copy of the return they filed (current year/prior year)
- An unsigned copy of the return for a year prior to the one in question (if they filed one)
- Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.
- The documentation needed to authenticate their identity is listed under IRM 25.23.2.7.2.1, *Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC*. ****Temporary Guidance Due to COVID-19 Impact**** Taxpayers may provide an expired ID or driver's license for TPP authentication. The taxpayer may include a print out copy of a renewal appointment or extension granted by the state to complete authentication.
- Document the call and the reasons the caller stated they were unable to visit the TAC in AMS, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-6, *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 25.25.6.3.3(1) - Added temporary guidance for callers who are required to visit a TAC office but are unable to due to COVID reasons or restrictions and offering the e-fax option. Updated the timeframes and instructions after expiration. Included e-fax option for resubmitting documents.

		<p>line.</p> <ul style="list-style-type: none"> ○ If the caller has general questions, unrelated to the TPP issue on the year or years in question, address their questions without disclosing account information. ○ Exception: # [REDACTED] ○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
<p>2</p> <p>The caller was sent to the TAC.</p>	<p>The caller did not visit the TAC.</p>	<ul style="list-style-type: none"> ○ The caller must visit the TAC to authenticate their identity. ○ Exception: # [REDACTED] ○ Advise the taxpayer

		<p>they will require a TAC appointment, 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. Do not transfer the caller to the appointment line.</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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
<p>3</p> <p>The caller states they mailed their information to the IRS more than 9 weeks ago or e-faxed their information more than 16 weeks ago.</p>	<p>There is no indication Return Integrity Verification Operations (RIVO) received the information (open/closed RIVO control base), see Exhibit 25.25.6-8, <i>Return Integrity Verification Operations (RIVO) Taxpayer Protection Program (TPP) Correspondence Controls</i>.</p>	<p>Advise the caller to e-fax the information, 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>, for additional guidance. If the caller is unable to e-fax the documentation, advise them to mail the information again. Provide the list of requested documentation listed in the IRM.</p>

<p>4</p> <p>The caller states they mailed their information to the IRS more than 9 weeks ago or e-faxed their information more than 16 weeks ago.</p>	<p>There is an open control to RIVO and the IRS received date is more than 9 weeks ago for mail or 16 weeks for e-fax OR there is an open control to Field Assistance (FA) and the IRS received date is more than 16 weeks ago for e-fax case (FA e-fax cases will show activity control "FATPPEFAX")</p>	<ul style="list-style-type: none"> ○ Advise the taxpayer the information has been received and to allow an additional 60 days from the date of the call for a response from RIVO or for the refund to be received. ○ 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. ○ If there is an open control base to RIVO or FA, if the initial 9 week mail time frame or 16 week e-fax time frame and the additional 60 days from the date of the first call has passed, initiate a Form 4442, <i>Inquiry Referral</i>, to RIVO using "RICS RIVO - TPP" queue.
<p>5</p>		<ul style="list-style-type: none"> ○ Do not attempt telephone

<p>The caller failed authentication at the TAC.</p>		<p>authentication again.</p> <ul style="list-style-type: none"> ○ If AMS indicates Letter 5216, <i>Taxpayer Cannot Authenticate</i>, was issued, go to block 6 below. ○ If Letter 5216 was not issued, the caller must visit the TAC to authenticate their identity, continue with the steps below. ○ Exception: # [REDACTED] ○ Advise the taxpayer they will require a TAC appointment, 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. Do not transfer the caller to the appointment line. ○ 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-
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		<p>6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i></p> <ul style="list-style-type: none"> ○ No other account action is necessary. Returns not resolved by the end of the suspension period will be treated as identity theft and moved to MFT 32 or archived.
<p>6</p> <p>The Letter 5216, <i>Taxpayer Cannot Authenticate</i>, was issued to the caller.</p>	<p>The caller received the letter.</p>	<ul style="list-style-type: none"> ○ Do not attempt telephone authentication again. ○ Explain to the caller they need to follow the guidance in the letter. ○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i> ○ No other account action is necessary. Returns not resolved by the end of the suspension period will be treated as identity theft and moved to MFT 32 or archived.

IRM 25.25.6.4(2) & (6) - Added Exception to refer employees to manual authentication procedures for cases that meet criteria. Added temporary guidance for callers who are required to visit a TAC office but are unable to due to COVID reasons or restrictions. Added the e-fax option for callers and the 16 week timeframe.

1. If the taxpayer is calling to confirm that they did file the return, high risk authentication (HRA) is required. Advise the caller you will be asking a series of questions to authenticate their identity.

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

2. All Taxpayer Protection Program (TPP) assistors **must** use the mandated Integrated Automation Technologies (IAT) Disclosure tool for required taxpayer authentication and the high risk portion designed for TPP use, see IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, for additional information.

EXCEPTION: See paragraph 8 below for TPP cases where manual authentication would be required.

3. If the call is disconnected or dropped and authentication and/or high risk authentication was not completed, document the call in detail in AMS, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select "Other Entity" as the issue.
4. The IAT TPP HRA tool section will research systems and generate # [REDACTED] # random questions from at least # # data sources, based on available data and the prior year selected. # [REDACTED] # [REDACTED] # [REDACTED]
5. Before beginning TPP HRA, confirm with the caller (as previously addressed in IRM 25.25.6.3, *Taxpayer Protection Program (TPP) Basic Authentication and Research*, paragraph 14 box 3) that if they filed a return for a tax year prior to the year in question, that to continue with the authentication process, it is beneficial for them to have the prior year return with them. # [REDACTED] # All questions must be asked to the caller.

NOTE: If multiple years contain unresolved TPP issues, HRA must be performed using a prior year not selected for TPP, # [REDACTED] # [REDACTED] # [REDACTED]

6. For returns filed using a social security number (SSN), utilize the IAT TPP HRA tool to generate the authentication questions and take the following actions:

EXCEPTION: # [Redacted]

[Redacted]

#

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, 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>No questions are returned by the IAT TPP HRA tool or the caller does not pass IAT TPP HRA.</p> <p>NOTE: # [Redacted]</p> <p>#</p>	<ul style="list-style-type: none"> ○ Refer the caller to the Taxpayer Assistance Center, 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>. ○ Exception: # [Redacted] ○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer</i>

	<i>Protection Program (TPP) Inquiries.</i>
2 The caller passes IAT TPP HRA.	Proceed with the call and follow procedures in paragraph 9 below.

IRM 25.25.6.5.1(1)(2) - Edited the balance due return verification information and added procedures for ES payment/credit elect discrepancies.

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"
 - 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" 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.

- 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 25.25.6-6, <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 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</p>	<p>Continue to paragraph 4 below.</p>

<p>MEF RRD does not contain the direct deposit information but the address on the return is the address for the taxpayer.</p>	
<p>3 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 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. (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>	<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>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>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 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</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, <i>Authentication Passed and the Taxpayer Did Not File the Return in Question</i>.</p>

<p>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>	
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IRM 25.25.6.5.1.1(5)(6) - Edited explanation after UNP 1260 is resolved.

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 25.25.6-6, <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 <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 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 should), if they don't have access to the internet or for additional assistance.
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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 25.25.6-5, *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 25.25.6-5, *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 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 25.25.6-6, *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.

IRM 25.25.6.5.1.2.1(3) - Edited explanation after UNP 1260 is resolved.

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)

	<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 ○ 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 25.25.6-5, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> ○ When inputting a TC 972 AC 129, open an IDRS control base containing the following information (if not already present): C#,NONIDT,M,MISC 1487333333,* ○ 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 25.25.6-5, <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 Exhibit 25.25.6-6, <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
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	<p>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>
<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 ○ -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>. 	<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 unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-5, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>. ○ When inputting a TC 972 AC 129, open an IDRS control base containing the following information: C#,NONIDT,M,MISC 1487333333,* ○ 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 25.25.6-5, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>.

	<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. ○ 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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. ○ 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 25.25.6.5.1.2.2(4) - Edited explanation after UNP 1260 is resolved.

4. The income and federal withholding on the return is not verified per CC IRPTR (including amounts from Form 8959, *Additional Medicare Tax*), follow the instructions below to resolve the account and advise the taxpayer:
 - If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-5, *Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen*
 - When inputting a TC 972 AC 129, open an IDRS control base containing the following information (if not already present):
C#,NONIDTRESQ,M,MISC
1487333333,*
 - 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 25.25.6-5, *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) 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
- Update the address, as necessary.
- Document the call in AMS as appropriate, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-6, *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 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, *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.

IRM 25.25.6.5.1.2.3(4) - Edited explanation after UNP 1260 is resolved.

4. # [REDACTED] #

All current year returns that are in the TPP process **and** are from the External Lead Program must have a TC 971 AC 850 input on the account. If not already present, input a TC 971 AC 850 as indicated in the chart below. Use the chart below to resolve the account and advise the taxpayer:

IF	THEN
<p>1</p> <p>The wages and withholding on the return do not verify per CC IRPTR # [REDACTED]</p>	<ul style="list-style-type: none"> ○ Update the address, as necessary. ○ Input a TC 971 AC 850 if not already present (current year returns only). ○ DO NOT RELEASE THE REFUND.

<p>[REDACTED] #.</p> <p>NOTE: # [REDACTED] #</p> <p>OR</p> <p>The wages/withholding are verified per CC IRPTR, however CC BMFOLP # [REDACTED] # for the company for the tax year in question.</p> <p>OR</p> <p>The taxpayer identification number on the return is an Individual Taxpayer Identification Number (ITIN) and # [REDACTED] #.</p> <p>OR</p> <p>The CC IRPTR data contains one of the following statements:</p> <ul style="list-style-type: none"> ○ # [REDACTED] # ○ # [REDACTED] # 	<ul style="list-style-type: none"> ○ If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-5, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>. ○ When inputting a TC 972 AC 129, open an IDRS control base containing the following information (if not already present): C#,NONIDTBKLD,M,MISC 1487333333,* ○ 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 25.25.6-5, <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 Exhibit 25.25.6-6, <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. Advise the refund will be issued as 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
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<ul style="list-style-type: none"> ○ # [REDACTED] # 	<p>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 wages and withholding on the return verify per CC IRPTR # [REDACTED] # including amounts claimed on Form 8959, <i>Additional Medicare Tax</i>, and # [REDACTED] #</p> <p>OR</p> <p>The income on the return is from # [REDACTED] # or the federal withholding on the return can verified within tolerance # [REDACTED] #.</p>	<ul style="list-style-type: none"> ○ Update the address, as necessary. ○ Input a TC 971 AC 850 if not already present (current year returns only). ○ Release the refund with a TC 290 for zero (.00). (If inputting an address change or a TC 971 AC 850 - 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 25.25.6-5, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>. ○ When inputting a TC 972 AC 129, open an IDRS control base containing the following information (if not already present): C#,NONIDTBKLD,M,MISC 1487333333,* ○ 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 25.25.6-5, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>.

	<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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. ○ Advise the taxpayer to allow 6 weeks to receive the refund and the refund will be issued as a paper check. If they have not received their refund after 6 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.
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IRM 25.25.6.5.1.2.5(3) - Edited explanation after UNP 1260 is resolved.

3. Take the following actions to document the account and respond to the taxpayer:
 - Take no action to resolve the UP 147.
 - If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-5, *Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen*.
 - 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 25.25.6-5, *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) 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 fieldThe 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 25.25.6-6, 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 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.

IRM 25.25.6.5.2(4)(5) - Edited the balance due return verification information and added procedures for ES payment/credit elect discrepancies.

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

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

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

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

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

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

- For balance due returns, the taxpayer should also verify the following information from the return:

- Request the balance due amount and verify the IDRS total matches the return.
- Were 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 instructions in applicable If/Then chart box below.

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

IF	THEN
<p>1</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 back. The taxpayer will be required to complete authentication again when they call back. ○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <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 taxpayer provided the information for their return and it matches the information on the return received by the IRS (including RAC, RAL, or refund transfer products).</p> <p>OR</p> <p>The taxpayer provided</p>	<p>Continue to paragraph 6 below.</p>

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

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

IRM 25.25.6.5.2.1.1 - Edited explanation after UNP 1260 is resolved.

1. Multiple returns are present on the module and the taxpayer's return(s) is unpostable (UP) 126 reason code (RC) "0". (Includes accounts where the taxpayer filed all the returns that are UP 126 RC "0".)
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> <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>	<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>

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</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

<p>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"> ○ 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 25.25.6-6, <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 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. ○ 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 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 25.25.6-5, *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 25.25.6-5, *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 25.25.6-6, *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
<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</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</i></p>

on MFT 32 or was archived/deleted.	<i>been Archived</i> , for any additional actions that may be necessary to resolve the account.
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IRM 25.25.6.5.4(7)(8) - Edited explanation after UNP 1260 is resolved.

7. **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 25.25.6-6, <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 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 25.25.6-7, <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.

	<ul style="list-style-type: none"> ○ 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 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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</p>
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8. **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
1	The return is not	<ul style="list-style-type: none"> ○ If the UP 126 RC "0" is still

<p>The taxpayer states they filed the tax return.</p>	<p>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 2019 and returns for tax year 2018 prior to cycle 47 of the current processing year).</p>	<p>open, do not take any action to resolve the unpostable condition.</p> <ul style="list-style-type: none"> ○ 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 25.25.6-6, <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 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 The taxpayer states they filed the tax return - any tax</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>

year.		
3 The taxpayer states they filed the tax return.	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 2017 and prior and returns for tax year 2018 after cycle 47 of the current processing year.)	<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.
4 The taxpayer states they did not file the tax return (any tax year).	The unpostable condition is open or closed.	<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 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>. ○ 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

		<p>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, 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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
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IRM 25.25.6.5.5.1(3) - Edited explanation after UNP 1260 is resolved.

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
<p>1</p> <p>The action employee is changing the unpostable resolution</p>	<p>The action is being taken the same day as the day of input</p> <p>or</p> <p>within the</p>	<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>quality 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 25.25.6-5, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> ○ 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. ○ If an unreversed TC 971 AC 129 is present on the module, input a TC 972 AC 129, see Exhibit 25.25.6-5, <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
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		<p>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 25.25.6-6, <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 phones, to determine if the refund has been issued, see IRM 21.4.1.4, <i>Refund Inquiry</i>
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		<p><i>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-IVO - MFT 32 Reversal". ○ Include the following in the remarks on the Form 4442: <ul style="list-style-type: none"> ◆The taxpayer was authenticated and the DLN of the return to be moved from MFT 32 to MFT 30 ○ 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 25.25.6-5, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>. ○ Exception: If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established. ○ If an unreversed TC 971 AC 129 is present on the module, input a TC 972 AC 129, see Exhibit 25.25.6-5, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>. ○ If the taxpayer requested a direct deposit, but the routing and/or bank account number

		<p>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.)</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 25.25.6-6, <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 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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IRM 25.25.6.5.5.2.2(4) - Edited explanation after UNP 1260 is resolved.

4. Take the following actions to reinstate the return and advise the taxpayer:
 - Update the address, as necessary.
 - Reinstate the original return using the IAT xClaim tool and hold the refund with a hold code (HC) 4 (Post delay the adjustment by 1 cycle if inputting an address change.)
 - Open an IDRS control base containing the following information (if not already present):
C#,NONIDTREV,M,MISC
1487333333,*
 - If 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 return in question) is present, input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-5, *Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen*.
 - If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, *IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified*.
 - When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", Exhibit 25.23.2-11, *IMF Only TC 972 AC 522 - Reversal of TC 972 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 25.25.6-6, *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 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, *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.

IRM 25.25.6.5.5.2.3(4) - Edited explanation after UNP 1260 is resolved.

4. # [REDACTED] #

All current year returns that are in the TPP process and are from the External Lead Program must have a TC 971 AC 850 input on the account. If not already present, input a TC 971 AC 850 as indicated in the chart below. Use the chart below to resolve the account and advise the taxpayer:

IF	THEN
<p>1</p> <p>The wages and withholding do not verify per command code (CC) IRPTR # [REDACTED] #.</p> <p>NOTE: # [REDACTED] #</p> <p>OR</p> <p>The income verifies per CC IRPTR, however CC BMFOLP # [REDACTED] # for the company for the tax year in question.</p> <p>OR</p> <p>The taxpayer identification number on the return is an Individual Taxpayer Identification Number (ITIN) and # [REDACTED] #.</p>	<ul style="list-style-type: none"> ○ Update the address, as necessary. ○ Input a TC 971 AC 850 if not already present (current year returns only). ○ Reinstate the return data using the IAT xClaim tool with a hold code "4". (If inputting an address change or a TC 971 AC 850 - post delay the adjustment by 1 cycle.) ○ If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-5, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>. ○ When inputting a TC 972 AC 129, open an IDRS control base containing the following information (if not already present): C#,NONIDTBKRV,M,MISC 1487333333,* ○ 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 25.25.6-5, <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,

OR

The CC IRPTR data contains one of the following statements:

- # [REDACTED]
- # [REDACTED]
- # [REDACTED]

reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WIVO 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 "WIRICS NOIDT", Exhibit 25.23.2-11, *IMF Only TC 972 AC 522 - Reversal of TC 972 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 25.25.6-6, *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. Advise the refund will be issued as 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, *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.

<p>2</p> <p>The wages and withholding verify per CC IRPTR within tolerance # [REDACTED] #</p> <p>[REDACTED] #</p> <p>including amounts claimed on Form 8959, <i>Additional Medicare Tax</i>, and # [REDACTED] #</p> <p>[REDACTED] #.</p> <p>OR</p> <p>The income on the return is from # [REDACTED] #</p> <p>[REDACTED] # or the federal withholding verifies within tolerance # [REDACTED] #</p> <p>[REDACTED] #.</p>	<ul style="list-style-type: none"> ○ Update the address, as necessary. ○ Input a TC 971 AC 850 if not already present (current year returns only). ○ Reinstate the return data using the IAT xClaim tool with a hold code "0". (If inputting an address change or a TC 971 AC 850 - post delay the adjustment by 1 cycle.) ○ If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-5, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen</i>. ○ When inputting a TC 972 AC 129, open an IDRS control base containing the following information (if not already present): C#,NONIDTBKRV,M,MISC 1487333333,* ○ 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 25.25.6-5, <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 "WIVO IRSERR", see Exhibit 25.23.2-9, <i>IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure</i>,
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	<p><i>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", Exhibit 25.23.2-11, <i>IMF Only TC 972 AC 522 - Reversal of TC 972 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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i> ○ Advise the taxpayer to allow 6 weeks to receive the refund and that the refund will be issued as a paper check. If they have not received their refund after 6 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.
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IRM 25.25.6.5.5.3(3) - Edited explanation after UNP 1260 is resolved.

3. 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 2018 or 2019</p> <p>NOTE: Beginning in cycle 47 of the processing year 2020, returns for tax year 2018 cannot be moved from MFT 32. Follow the instructions in the block 2 below.</p> <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>	<ul style="list-style-type: none"> ○ Follow the procedures in IRM 25.25.6.7.1, <i>MFT 32 Reversal Procedures</i>. ○ If an unreversed TC 971 AC 121/124/129 is present on the module, input a TC 972 AC 121/124/129, see Exhibit 25.25.6-5, <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 containing the following information (if not already present): C#,MFT32REV,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 25.25.6-6, <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 additional

	assistance.
<p>2</p> <p>The return is for tax year 2017 or prior</p> <p>NOTE: Beginning in cycle 47 of the processing year 2020, follow the instructions in this block for tax year 2018 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"> ○ 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 121/124/129 is present on the module, input a TC 972 AC 121/124/129, see Exhibit 25.25.6-5, <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 (if not already present): C#,MFT32REV,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 25.25.6-6, <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).

IRM 25.25.6.5.4(3) - Edited explanation after UNP 1260 is resolved.

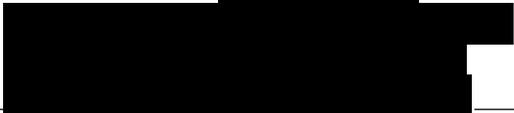
3. Take the following actions to resolve the account and respond to the taxpayer:
 - If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 with a MISC field of "WIVO IRSERR", 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", Exhibit 25.23.2-11, *IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522*.
 - If an unreversed TC 971 AC 121/124/129 is present on the module, input a TC 972 AC 121/124/129, see Exhibit 25.25.6-5, *Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen*.
 - Send a Form 4442/e-4442, *Inquiry Referral* to RIVO using the referral category, "RICS RIVO - TPP". Include in the remarks the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing.
 - Document the call in AMS as appropriate, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-6, *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 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, *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.

IRM 25.25.6.6.1(3) - Added temporary guidance to provide e-fax option to callers who are required to visit a TAC office but are unable to do so due to COVID reasons or restrictions.

3. Follow the instructions in the chart below to advise the taxpayer and resolve the inquiry:

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, 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 caller does not have the letter with them.</p>	<p>The caller states they filed a return.</p>	<p>Advise the caller to locate the letter and follow the instructions in the letter. Taxpayers issued Letter 4883C/SP or Letter 5447C/SP must call the number in the letter. Taxpayers issued Letter 5071C/SP can access the Identity Verification Service website or call the number listed in the letter.</p> <p>Remind the caller they must have the following documents when they call or access the website:</p> <ul style="list-style-type: none"> ○ The TPP letter ○ 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. <p>Taxpayers with a Letter 5747C/SP must visit the IDverify website or go to the Taxpayer Assistance Center (TAC), see IRM 25.25.6.6.6, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program 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: #  </p>

		<div style="background-color: black; color: red; padding: 2px; display: inline-block;">#</div> <p>Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</p>
<p>2</p> <p>The caller has the TPP letter with them.</p>	<p>The caller states they filed a return.</p>	<p>Advise the caller to follow the instructions in the letter. Taxpayers issued Letter 4883C/SP, or Letter 5447C /SP must call the telephone number listed in the letter from 7:00 a.m. to 7:00 p.m. (local time), Monday through Friday. Taxpayers issued Letter 5071C /SP can access the Identity Verification Service website or call the number listed in the letter. Remind the caller they must have the following documents when they call or access the website:</p> <ul style="list-style-type: none"> ○ 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. ○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. <p>Taxpayers with a Letter 5747C/SP must visit the IDverify website or go to</p>

		<p>the TAC, see IRM 25.25.6.6.6, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for additional guidance.</i> Advise the taxpayer using the online IDVerify website is the safest and fastest way to authenticate their identity.</p> <p>EXCEPTION: # [REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED] #.</p> <p>If referring the caller to the TAC, document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i></p>
<p>3</p> <p>The taxpayer states they have received a TPP letter (Letter 4883C/SP, Letter 5071C/SP, Letter 5447C/SP, or Letter 5747C/SP).</p>	<p>The taxpayer states they filed a return and have received their refund.</p>	<ul style="list-style-type: none"> ○ Thank the caller for the information and advise them to disregard the letter. ○ If the account contains an unreversed TC 971 AC 129 and/or TC 971 AC 124, input a TC 972 AC 129 and/or TC 972 AC 124 (as applicable), Exhibit 25.25.6-5, <i>Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen.</i> ○ When inputting a TC 972 AC 129, open an IDRS control base with the following information: C#,NONIDT,M,MISC 1487333333,* ○ Document the call in AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>,

		select "Other Entity" as the issue.
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IRM 25.25.6.6.2(4) - Added temporary guidance to provide e-fax option to callers who are required to visit a TAC office but are unable to due to COVID reasons or restrictions.

4. If the caller has not received a TPP letter or the caller received the letter and then lost the letter, follow the chart below for the necessary account actions and to respond to the caller:

NOTE: The TPP letter may be reissued up to two times to the name and address on the return in question. (TPP letters are issued without a taxpayer identification number therefore, a copy of the letter cannot be issued to a Power of Attorney.) If the caller does not receive the third TPP letter, refer the caller to the Taxpayer Assistance Center (TAC). Non-TPP assistors see IRM 25.25.6.6.6, *Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors*. TPP assistors 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 TAC appointment and for additional instructions.

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, 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 address provided by the caller matches the address of the return filed, see CC TRDBV or MeFile record, OR the address matches the address on CC ENMOD.</p> <p>NOTE: Consider minor street or state spelling errors (including Major City Codes, see Exhibit 3.41.277-4, <i>Major City</i></p>	<ul style="list-style-type: none"> ○ Issue the appropriate TPP letter (Letter 4883C /SP - Letter 5447C/SP - Letter 5747C/SP) to the caller at the verified address. See the appropriate exhibit for the correct codes and fill-ins to use in the letter, Exhibit 25.25.6-2, <i>Manually issuing the Letter 4883C/SP, Potential Identity Theft during Original Processing</i>, or Exhibit 25.25.6-3, <i>Manually issuing the Letter 5447C/SP, Potential Identity Theft during Original Processing, Foreign Address</i>, or Exhibit 25.25.6-4, <i>Manually issuing</i>

<p>Codes) or missing apartment numbers as a verified address. Send the letter to the correct address but do not update CC ENMOD.</p>	<p><i>the Letter 5747C/SP, Potential Identity Theft during Original Processing, TAC AUTH ONLY.</i></p> <ul style="list-style-type: none"> ○ Advise the caller of the following: <ul style="list-style-type: none"> ◆To allow 14 days to receive the letter (30 days for Letter 5447C) ◆To follow the instructions in the letter ◆ They must have the following documents when calling the TPP phone line: <ul style="list-style-type: none"> ◆The TPP letter ◆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. ○ 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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
<p>2</p> <p>The address provided by the caller does not match the address of the return filed or the address on CC ENMOD (for example, the caller may have moved since filing of the return).</p>	<ul style="list-style-type: none"> ○ Advise the caller you cannot reissue the letter and you are referring them to the TAC office, see IRM 25.25.6.6.6, <i>Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors</i>. <p>NOTE: TPP assistors 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> <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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i> .
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IRM 25.25.6.6.3.1(4) - Added the closing paragraph option for 4674C letter.

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 2019 or 2018</p> <p>NOTE: Beginning in cycle 47 of the processing year 2020, returns for tax year 2018 cannot be moved to MFT 32. Follow the instructions for tax year 2017 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</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

		<p>code "KA".</p> <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 "B78abwy/" as applicable. Do not include any paragraph referring the taxpayer to an online service. ○ Include the ID Theft toll-free number (1-800-908-4490) with hours of operation, 7:00 a.m. to 7:00 p.m. local time. ○ 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
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		<p>with the MISC field "WI AM OTHER" on both accounts.</p> <ul style="list-style-type: none"> ○ For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. ○ If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, <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 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 25.25.6-5, <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>
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		<ul style="list-style-type: none"> ○ If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-5, <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 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 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
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		Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i>
<p>2</p> <p>The return is for tax year 2019 or 2018</p> <p>NOTE: Beginning in cycle 47 of the processing year 2020, returns for tax year 2018 cannot be moved to MFT 32. Follow the instructions for tax year 2017 or prior returns in the block 4 below.</p>	<p>The account does not contain an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> ○ Follow IRM 25.25.6.7, <i>MFT 32 Procedures.</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" <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 "B78abwy/" as applicable. Do not include any paragraph referring the taxpayer to an online service. ○ Include the ID Theft toll-free number (1-800-908-

		<p>4490) with hours of operation, 7:00 a.m. to 7:00 p.m. local time.</p> <ul style="list-style-type: none"> ○ For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. ○ For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. ○ Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, <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
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		<p>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).</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 25.25.6-5, <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 25.25.6-5, <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
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		<p>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.</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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
<p>3</p> <p>The return is for tax period 2017 or prior.</p> <p>NOTE: Beginning in cycle 47 of processing year</p>	<p>The account contains an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> ○ Close the unpostable using CC UPRES with a unpostable resolution code (URC) "D". ○ Verify the taxpayer's address and update, as necessary. ○ For identity theft (IDT) returns with a filing status

<p>2020, returns for tax year 2018 cannot be moved to MFT 32 and should be resolved following the processes in this block.</p>		<p>of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs.</p> <ul style="list-style-type: none"> ○ For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. ○ See IRM 25.23.2.8.6.1.1, <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". <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 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 25.25.6-5, <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</p>
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		<p>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 25.25.6-5, <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. ○ 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
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		<p>AMS, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.</p>
<p>4</p> <p>The return is for tax period 2017 or prior.</p> <p>NOTE: Beginning in cycle 47 of processing year 2020, returns for tax year 2018 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-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 "B78abwy/" as applicable. Do not

		<p>include any paragraph referring the taxpayer to an online service.</p> <ul style="list-style-type: none"> ○ Include the ID Theft toll-free number (1-800-908-4490) with hours of operation, 7:00 a.m. to 7:00 p.m. local time. ○ 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 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
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		<p>PRP OTHER1" 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), 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 25.25.6-5, <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 25.25.6-5, <i>Transaction Code (TC)</i>
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		<p><i>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 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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
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IRM 25.25.6.6.3.2 - Added the closing paragraph option for 4674C letter.

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
<p>1</p> <p>The account contains an unreversed TC 971 AC 527 on command code (CC) ENMOD</p>	<ul style="list-style-type: none"> ○ Input a TC 972 AC 129, see Exhibit 25.25.6-5, <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 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 25.25.6-5, <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. ○ 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

	<p>and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP.</p> <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" 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 "B78abwy/" as applicable. Do not include any paragraph referring the taxpayer to an online service. ○ Include the ID Theft toll-free number (1-800-908-4490) with hours of operation, 7:00 a.m. to 7:00 p.m. local time. ○ 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" 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 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
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	<p>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 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 25.25.6-6, <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"> ○ Input a TC 972 AC 129, see Exhibit 25.25.6-5, <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 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 25.25.6-5, <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,

	<p>as necessary.</p> <ul style="list-style-type: none"> ○ 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> <p>and the signature code "KA".</p> <ul style="list-style-type: none"> ○ Use suggested paragraphs "B78abwy/" as applicable. Do not include any paragraph referring the taxpayer to an online service. ○ Include the ID Theft toll-free number (1-800-908-4490) with hours of operation, 7:00 a.m. to 7:00 p.m. local time. ○ 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
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	<p>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>.</p> <ul style="list-style-type: none"> ○ 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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer 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 25.25.6-5, <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 25.25.6-5, <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

	<p>and the TPs normally file MFJ, update the address for both TPs.</p> <ul style="list-style-type: none"> ○ For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. ○ 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 "B78abwy/" as applicable. Do not include any paragraph referring the taxpayer to an online service. ○ Include the ID Theft toll-free number (1-800-908-4490) with hours of operation, 7:00 a.m. to 7:00 p.m. local time. ○ For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. ○ For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. ○ Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code (TC) 971 Action Code (AC) 506. ○ 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
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	<p>(DUPTIN Filing Condition).</p> <ul style="list-style-type: none"> ○ 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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
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IRM 25.25.6.6.3.3 - Added the closing paragraph option for 4674C letter.

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</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

<p>command code (CC) ENMOD</p>	<p>the address for the TP calling. Do not change the address for the other TP.</p> <ul style="list-style-type: none"> ○ See IRM 25.23.2.8.6.1.1, <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>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 "B78abwy/" as applicable. Do not include any paragraph referring the taxpayer to an online service. ○ Include the ID Theft toll-free number (1-800-908-4490) with hours of operation 7:00 a.m. to 7:00 p.m. local time. ○ 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 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, <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
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	<p>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 25.25.6-6, <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. ○ 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 "B78abwy/" as applicable. Do not include any

	<p>paragraph referring the taxpayer to an online service.</p> <ul style="list-style-type: none"> ○ Include the ID Theft toll-free number (1-800-908-4490) with hours of operation, 7:00 a.m. to 7:00 p.m. local time. ○ 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, 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
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	<p>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 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
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IRM 25.25.6.6.4 - Updated If/Then chart to change timeframes after documentation is submitted via mail or e-fax and edited procedures for 418C letter replies and provided an e-fax option if return needs to be resubmitted. Updated mail in address for returns when taxpayer is unable to e-fax a copy.

1. Taxpayers may contact the IRS after their Taxpayer Protection Program (TPP) issue has been resolved to determine when their refund will be issued.
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; 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, follow the chart below to respond to the taxpayer and resolve the account:

IF	THEN
<p>1</p> <p>The return is posted to the account (transaction code (TC))</p>	<p>Follow Normal Refund Inquiry Procedures see IRM 21.4, <i>Refund Inquiries</i>.</p>

<p>150 present) and the refund was issued (TC 846/TC 840 or refund offset indicators present).</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>3</p> <ul style="list-style-type: none"> ○ Command code (CC) TRDBV shows the return is/was DELETED as an unpostable (UP) 147 RC "8" for more than 3 weeks. <p>AND</p> <ul style="list-style-type: none"> ○ There is no open or closed control to IDRS number "1487300500". 	<p>Complete a Form 4442/e-4442 to RIVO using "RICS RIVO - UP 147 RC 8" queue. Advise the taxpayer to allow 9 weeks for processing.</p>
<p>4</p> <ul style="list-style-type: none"> ○ The MFT 32 reversal process has started, see IRM 25.25.6.7.1.2, <i>Return Integrity Verification Operations (RIVO) Employees MFT 32 Reversal Procedures</i>, for additional information. <p>AND</p> <ul style="list-style-type: none"> ○ There is an open control to IDRS number "1487355555". <p>AND</p> <ul style="list-style-type: none"> ○ The 9 weeks (or 16 weeks for duplicate filing cases) has passed since the MFT 32 reversal procedures were started. 	<ul style="list-style-type: none"> ○ Research the account and if IDRS control shows RTPXXXX (Return to Process) in the activity code, advise the taxpayer to allow 60 days from the date of the call. ○ If no RTPXXXX (Return to Process) in the activity control, and the account is not resolved, ask the taxpayer to submit a copy of their tax return to e-fax number # [REDACTED] # to expedite the processing of the return and allow 60 days for processing. ○ If it has been 60 days or more after the return was submitted by e-fax, initiate a Form 4442/e-4442 using "RICS RIVO - MFT Reversal" queue. Advise the taxpayer to allow 60 days from the date of the Form

	<p>4442. Apologize for the delay and explain that due to the pandemic closures there are some offices experiencing delays.</p>
<p>5</p> <ul style="list-style-type: none"> ○ The MFT 32 reversal process has started, see IRM 25.25.6.7.1.2, <i>Return Integrity Verification Operations (RIVO) Employees MFT 32 Reversal Procedures</i>, for additional information. <p>AND</p> <ul style="list-style-type: none"> ○ There is an open or closed control to IDRS number "1487355555". <p>AND</p> <ul style="list-style-type: none"> ○ A Letter 418C, was issued. 	<ul style="list-style-type: none"> ○ Advise the taxpayer Letter 0418C was issued to request a copy of their tax return. To expedite the processing of the return, ask the taxpayer to submit a copy of their tax return to e-fax # [REDACTED] #. 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 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 6579 - 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.
<p>6</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",</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.

"NONIDTBKLD", or "NONIDTREV".	
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IRM 25.25.6.6.6 - Added temporary guidance to provide e-fax option to callers who are required to visit a TAC office but are unable to due to COVID reasons or restrictions.

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 office, 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 office to complete the authentication process, if the caller is unable to visit the TAC office due to COVID reasons or restrictions, 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 caller cannot provide a verifiable address or the caller has received a Letter 5747C (SP - for Spanish)</p>	<ul style="list-style-type: none"> ○ If the caller cannot provide a verifiable address, advise the caller they must go to the TAC - # [REDACTED] #. EXCEPTION: # [REDACTED] #. ○ If Letter 5747C was received, advise the caller can first visit the IDverify website, and if unable to authenticate, they must visit the TAC. ○ The caller must take the following information when going to the

	<p>TAC</p> <ul style="list-style-type: none"> ○ 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. ○ The caller must take the documentation needed to authenticate their identity at the TAC, see IRM 25.23.2.7.2.1, <i>Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC</i>. ○ 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, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-6, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>.
<p>2</p> <p>If the caller states they are unable to go to the TAC</p> <p># [REDACTED]</p> <p>#</p> <p>See Note above if</p>	<ul style="list-style-type: none"> ○ Advise the caller they can mail legible copies of their information and documentation (listed in the block 1 above) to: Internal Revenue Service, Stop 6579 AUSC, 3651 S IH 35, Austin, TX 73301. ○ 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 25.25.6-6, <i>Account</i>

<p>taxpayers mention they are unable to visit a TAC office due to COVID reasons or restrictions.</p>	<p><i>Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</i></p> <ul style="list-style-type: none"> ○ Notate the caller was directed to visit a TAC office but stated they are unable to go and the reason why. ○ Advise the caller to allow 9 weeks from the date they mailed their response to receive their refund or additional correspondence. ○ No other account action is necessary.
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IRM 25.25.6.8 - Updated procedures to use ESTABV on first request and if return is not received, call or send TP a notice requesting a copy of the return. Included e-fax number for tax return submission.

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. If an archived or deleted return is deemed as the taxpayer's return, RIVO will take the following actions:

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*.

- 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 paper filed, RIVO will request the return using CC ESTABV.
 - ◆ If the paper return is located in a different Service Center, send an email request to the Paper Returns Funny Box Point of Contact, see Form 4442 Unresolved Module Freeze Job Aid , for a listing of the contacts.
 - ◆ If the paper return is not received after 3 weeks, , contact the taxpayer by telephone or send a Letter 0418C, Amended/Original Return Unavailable; Copy Requested, requesting the return be submitted by e-fax to # [REDACTED] #. Monitor the account until the return is received or until 45 days have passed from the issue date of

the Letter 0418C.

- ◆ When the return is received from the taxpayer, continue to bullet 4.
- 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".
- After printing or when the return is received, 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 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*.

NOTE: Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information.

- 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*.
- Update the open 148XXXXXXX control base on MFT 30 with the following information:
CXX,RTP-MMDD (where MMDD is the month and day you are sending the return to SP)
1487355555,*

IRM 25.25.6.9 - Updated IRM to instruct TE's to use Form 1040 for all form types. Added filing status should also be included when completing the entity section of Form 1040.

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 paper filed, RIVO will request the return using CC ESTABD. <ul style="list-style-type: none"> ◆ If the paper return is located in a different Service Center, send an email request to the Paper Returns Funny Box Point of Contact, see Form 4442 Unresolved Module Freeze Job Aid , for a listing of the contacts. ◆ If the paper return is not received after 3 weeks, ESTABD the return a second time using definer "V". ◆ If the return cannot be obtained from files after two attempts, contact the taxpayer by telephone or send a Letter 0418C, <i>Amended/Original Return Unavailable; Copy Requested</i>, requesting the return. Monitor the account until the return is received or until 45 days have passed from the issue date of the Letter 0418C. ◆ When the return is received from the taxpayer. ○ If the taxpayer is not a victim of identity theft for the tax period of the return, and

	<p>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>.</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>. ○ 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". ○ After printing or when the return is received, 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</i>
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	<p><i>Returns Previously Identified as Identity Theft.</i></p> <ul style="list-style-type: none"> ○ 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,MISC (where MMDD is the month and day you are sending the return to SP) 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 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

	<p>and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, <i>STARS Delete Reasons</i>.</p>
<p>3</p> <p>The ASED is barred and the return has a tax liability greater than zero</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 form types. ◆ 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. ○ 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,

	<p>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>.</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>. ○ 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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