

## IRM PROCEDURAL UPDATE

**DATE:** 11/24/2023

**NUMBER:** wi-25-1123-1116

**SUBJECT:** Disaster TPP HRA Procedure Changes with FORCE TAC Marker; TPP IN-PERSON PILOT Ends; Remove TPP Pilot Letter; TAS TPP OAR - TPP Returns - RIVO OAR Processing

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

**CHANGE(s):**

**IRM 25.25.6.1.7 - Updated to remove pilot 5071C letter information and remove pilot information. Added updated instructions for specific accounts**

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

**Note:** #

[REDACTED]

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

**Note:** There are instances where the TPP indicators may have been reversed or left unreversed and the TPP issue is still outstanding. There could be different reasons why corrective actions were not completed on accounts, such as, due to systemic issues, employee error or the entity was not yet established and TPP markers could not be posted. Employees must conduct account research and review AMS notes for prior actions to determine the TPP status and take necessary actions. Always update AMS notes to include actions taken and if unable to take the required action, include an explanation. If AMS is unavailable, employees can leave a history item on IDRS about status, if available.

**Reminder:** If the IRM instructs that TPP markers be reversed, if there is more than one marker on the account, each TPP marker TC 971 AC 121/124/129 must be reversed. Leaving unreversed TPP markers on TPP accounts that were resolved can cause confusion and erroneous referrals to RIVO.

Transaction Code (TC) & /Action Code (AC)	Action Created by the Indicator
<p><b>1</b> A TC 971 AC 124 - contains the document locator number (DLN) of the return in question in the MISC field (may contain additional indicators such as "TR").</p> <p>and the TC 971 AC 124 is reversed with a TC 972 AC 124 and indicates the TPP issue is resolved. See Note above for instances where marker may be left unreversed, however the TPP issue was resolved.</p> <p><b>Note:</b> The TC 971 AC 124 cannot post to an account without an established entity, therefore there may be a delay in the TC 971 AC 124 posting to the account even though the return is UP 126 RC "0".</p>	<p>The transaction causes the return in question to go unpostable (UP) 126 reason code (RC) "0" which will contain the same DLN. (No additional actions are required if the TC 971 AC 124 has the literal "TR" in the MISC field.)</p> <p><b>Note:</b> An unreversed TC 971 AC 124 is not an indication of an open TPP issue, unless there is a corresponding return that is UP 126 RC "0" and it is unresolved (DLN in the MISC field of the TC 971 AC 124 matches the DLN of the unpostable return). Do not forward cases to RIVO if the only issue is the unreversed marker and the return has posted and no other TPP marker is present. A mass cleanup will be conducted 2-3 times a year to reverse all markers left unreversed in error.</p> <p><b>Note:</b> If the account reflects the TC 971 AC 124 marker, but the return is still in ERS processing, follow ERS procedures in IRM 21.4.1, Refund Research. Conduct IDRS research on CC TRDBV, ERINV, TXMODA and others, to determine the status of the return.</p>
<p><b>2</b> A TC 971 AC 121 - (no longer used beginning in January 2017) - may contain a MISC field of "DDB ARAP RULE TR" or "DDB ARAP RULE OM". The TC 971 AC 121 is reversed with a TC 972 AC 121 and indicates the TPP issue is resolved.</p> <p><b>Exception:</b> The TC 971 AC 121 cannot post to an account without an established entity, therefore there may be a delay in the TC 971 AC 121 posting to the account even though the return is UP 126 RC "0".</p>	<p>The transaction will cause the return in question to go unpostable (UP) 126 reason code (RC) "0". (No additional actions are required if the TC 971 AC 121 has a MISC field of "DDB ARAP RULE TR" or "DDB ARAP RULE OM".)</p>
<p><b>3</b> A return showing as UP 126 RC "0". A TC 971 AC 124 and the DLN in the MISC field is present (the</p>	<p>The return can be located on CC TXMODA, CC UPTIN, or CC TRDBV.</p>

account may contain a second TC 971 AC 124 and the DLN in the MISC field matches the prior TC 971 AC 124)	
<p><b>4</b> A posted return (TC 150 present) with a posted TC 971 AC 129 containing one of the following MISC fields:</p> <ul style="list-style-type: none"> <li>• The DLN of the return in question</li> <li>• The DLN of the return in question and the literal BKLD (External Lead IDT)</li> <li>• IVO EL IDT</li> <li>• IVO FRE PATTERN</li> <li>• IVO RSV IDT</li> <li>• IVO IP PIN</li> </ul>	<p>The refund may be held with a -R freeze or a P-freeze. These returns were identified after the initial processing and therefore could not be unposted as an UP 126 RC "0".</p> <p>Returns selected for identity authentication from the RIVO External Leads Process will always be posted returns (TC 150 present on CC TXMODA) and the refund will have been issued but returned by the financial institution. The account will show a TC 841 or TC 720.</p> <p><b>Note:</b> If an account contains an unreversed TC 971 AC 129 and authentication has been completed per AMS notes, the case should not be referred to RIVO as an open TPP issue.</p>
<p><b>5</b> A posted return (TC 150 present) with one or more of the following account indicators:</p> <ul style="list-style-type: none"> <li>• A TC 971 AC 123 with a MISC field of "TPP RECOVERY"</li> <li>• The refund may be lost or held with a P- freeze</li> <li>• A TC 971 AC 129 may be present with one of the following MISC fields The DLN of the return in question The DLN of the return in question and the literal "BKLD"</li> </ul>	<p>These returns are part of the TPP Recovery process for the failed TC 971 AC 124. The returns will always be posted returns (TC 150 present on CC TXMODA) and the refund will have been issued but returned or in the process of being returned by the financial institution, see IRM 25.25.6.1.7.1, Taxpayer Protection Program (TPP) Recovery Project.</p>
<p><b>6</b> TC 971 AC 129 with MISC Field NNNNNNNNNNNNNN 1040X. (NNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)</p>	<p>RICS will use the marker to identify potential Identity Theft MEF Form 1040X's. RICS will use the Taxpayer Protection Program (TPP) process to authenticate the caller and determine if the Form 1040X can be processed and reverse the marker with a specific MISC field to indicate treatment of Form 1040X as IDT or NON IDT.</p>
<p><b>7</b> # [REDACTED]</p>	<p># [REDACTED]</p>



[illegible]

## Other account markers that may be found on TPP related accounts

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

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

**Note:** For taxpayers with an established IRS online account who are selected by TPP and receive the online option, a message will generate in the Notification section asking them to verify their tax return. The message will state "Verify Your Tax Return Information Now" and the link will take them directly to verify their return information.

TPP Letter	Description/Details
<p>The TPP letter is required to authenticate on the phone and online, unless an exception is met. The letter is <b>not</b> required when authenticating in- person at the TAC office. See how to locate which TPP letter was issued to the caller:</p> <ul style="list-style-type: none"> <li>• TPP letters can now be found on CC ENMOD under the History section.</li> <li>• TPP letter markers will no longer generate on CC TXMOD (except the pilot Letter 5071C)</li> </ul> <p>TPP Letters:  4883C  5071C  5447C  5747C  6330C  6331C  6167C</p> <ul style="list-style-type: none"> <li>• Letter 5216 - Does not generate on IDRS - AMS notes should indicate if letter was issued</li> </ul>	<p>CC ENMOD will show IDRS #, TPP letter number and tax period</p> <p>Ex.  1485011111 XXXXCLTR  1485011111 202X12</p>
<p>TPP accounts previously marked with TPP letter marker TC 971 AC 123 MISC XXXXC SENT will still appear on CC TXMOD.</p> <p><b>**There may be some test accounts that show the TPP letter marker on CC ENMOD and CC TXMOD.</b></p>	<p>CC TXMOD shows transaction TC 971 AC 123 with the TPP letter number in the miscellaneous field</p> <p>Ex.  TC 971 AC 123 MISC&gt;XXXXC SENT</p> <p><b>Reminder:</b> Due to programming issues, CC TXMOD may show multiple TPP letter markers, and in some instances, multiple letters may have been issued in error. If the caller asks about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer</p>

	for the error. Some taxpayers may or may not have already authenticated.
Letter 4883C, Potential Identity Theft during Original Processing	Issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)
Letter 5447C, Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version	Issued on accounts for returns filed with an address outside the United States
Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version	Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The letter provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits or calling the TPP line if they did not file the return in question.
Letter 5071C, Potential Identity Theft During Original Processing with Online Option	Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity and Tax Return Verification Service landing page located via the IRS.gov/VerifyReturn 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 Identity and Tax Return Verification Service website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.
Letter 6330C, Potential Identity Theft during Original Processing	<p>Issued on accounts as part of a TPP pilot.</p> <ul style="list-style-type: none"> <li>• If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM.</li> <li>• The pilot letter <b>cannot</b> be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued.</li> </ul> <p>Letter 6330C = 4883C</p>

Letter 6331C, Potential Identity Theft during Original Processing with Online Option	<p>Issued on accounts as part of a TPP pilot.</p> <ul style="list-style-type: none"> <li>If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM.</li> <li>The pilot letter <b>cannot</b> be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued.</li> </ul> <p>Letter 6331C = 5071C</p>
Letter 6167C, Identity Authentication Incomplete (IMF)	Issued in response to a TPP fax/correspondence case that contained incomplete or invalid TPP authentication documentation
Letter 5216, Taxpayer Cannot Authenticate	<p>Issued when a taxpayer has tried authentication on the phone and was referred to a TAC or a paper response was received and the taxpayer failed authentication even after a subsequent request is made for correct or missing TPP documentation.</p> <p><b>**The Letter 5216, Taxpayer Cannot Authenticate, can only be issued one time.</b></p>

For information on the online Identity and Tax Return Verification Service process, see IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication.

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

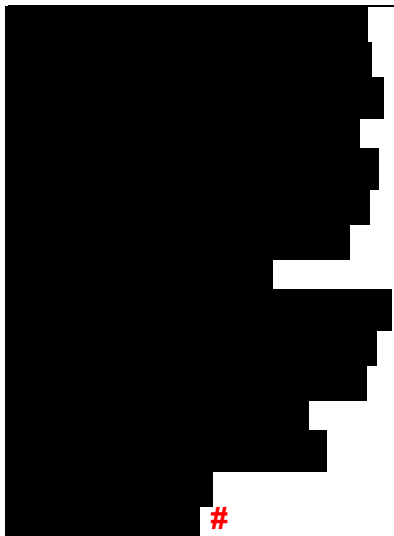
#### **IRM 25.25.6.1.7.2.3 - Added updated instructions for specific accounts**

(1) The correspondence/referral shows the taxpayer is in a disaster area, see CC ENMOD or IMFOLE marker TC 971 AC 087 or TC 971 AC 688 must show an active disaster relief end date (not expired) verify at the Disaster Declarations/Fema link on SERP. The account will contain a -O freeze or a -S freeze. Resolve the account following the procedures in the chart below:

<b>ACTION</b>	<b>DETERMINATION</b>	<b>THEN</b>
<b>1</b> The documentation	# [REDACTED]	For all accounts including accounts



<p>provided can be verified or appears valid based on internal and/or external sources such as IDRS, EFDS, Accurant, etc.</p> <p><b>Exception: #</b> [REDACTED]</p>	<p>[REDACTED]</p> <p>#</p>	<p>containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY", or the account contains a TC 971 AC 123 "HIGH RISK AUTH", see IRM 25.25.6.2.2.1, Documentation Received, paragraph 4 to resolve the account.</p>
<p><b>2</b></p> <p>The documentation provided cannot be verified or does not appear valid based on internal and/or external sources such as IDRS, EFDS, Accurant, etc.</p> <p><b>Exception: #</b> [REDACTED]</p>	<p>Consider the identity not authenticated.</p>	<p>See IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid, for account actions.</p>

		
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**IRM 25.25.6.2.3 - Updated instructions for treating cases as priority due to potential statute imminence and included information on using original received date for late authentications on TPP returns.**

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

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

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

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

**Note:** If the taxpayer has authenticated their identity and the tax return was verified, the original received date of the tax return will be used to process the return. The “interest penalty date” on CC TRDBV will be used as the received date and used to determine the ASED.

IF	THEN
<p><b>1</b> The return is on MFT 32 or shows it was Archived/Deleted on CC TRDBV <b>Note:</b> An Archived/Deleted means the return was never processed and is <b>not</b> posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976</p>	<p>The employee will submit a Form 4442, <i>Inquiry Referral</i>, to fax number # [REDACTED] # with the following information:</p> <ul style="list-style-type: none"> <li>◆ Include the <b>DLN</b> of the return in question. Make sure and verify the DLN number if there is more than one return. MFT 32 returns - DLN is the TC 976 DLN on CC IMFOLT or TXMODA Archived /Deleted returns - CC TRDBV “STAT-HIST” summary page has the DLN)</li> <li>◆ Add remarks - TP has been authenticated by the employee</li> <li>◆ Additional comments - The return on MFT 32 is the TP’s valid return. Please take appropriate actions to resolve the account and process TP’s return.</li> <li>◆ If unable to fax the request, route information to RIVO: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, TX 73301 <b>Note:</b> Follow procedures below depending on the year of the tax return in question.</li> <li>◆ For 2022 or 2021 ELF/MeF or paper filed returns, the return can be moved systemically and does not have to be reprocessed. Do not include a copy of the return, unless it differs from the return on CC TRDBV,</li> <li>◆ For 2020 and prior year ELF/MeF electronic returns or paper filed returns must be reprocessed and sent to SP for posting. The fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return, forward it with the Form 4442. If unable to obtain a copy from the taxpayer, include it in the Remarks section of the Form 4442. RIVO will order the return and if not received, will complete a dummy return using</li> </ul>

	<p>information on CC TRDBV/RTVUE.</p> <p><b>Exception:</b> For expedite cases (i.e., statute imminent), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows: CXX,EXPEDITE,M,32RV 1485000001,*</p> <p>♦For tax returns sent to SP for processing, RIVO will open a monitor control on CC TXMOD with activity code that includes RTP-MMDD which means" Return to Process" and MMDD equals the month and day it was sent to SP.</p> <p><b>Note:</b> Once the return is sent to be reprocessed, the TPP issue has been resolved and RIVO no longer has the case. Any follow up inquiries must be made to the Submission Processing area the return is located in.</p>
<p><b>2</b></p> <p>The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124 or The return is posted and contains an unreversed TC 971 AC 129 with a -R freeze holding the refund</p>	<p>The employee will initiate a Form 4442, <i>Inquiry Referral</i>, to RIVO (even if the Unpostable is assigned to a generic IDRS control number) to resolve the unpostable condition. The following remarks must be included on the Form 4442:</p> <p>♦ The taxpayer has been authenticated <b>and</b> ♦ The return is the taxpayer's valid return ♦ For accounts showing open Unpostable 1260, fax Form 4442 to fax number # [REDACTED] # ♦ If unable to fax the request, route information to RIVO at: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, TX 73301</p>
<p><b>3</b></p> <p>Any of the above "IF" scenarios include a TC 150 (0.00) with the <b>SFR</b> literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted</p> <p><b>Note:</b> When the tax return in question is deemed Id theft due to non-response, the return is moved to MFT 32 or Deleted.</p>	<p>RIVO cannot send the return to be reprocessed. The account will have to be manually adjusted. The employee working the case will:</p> <ul style="list-style-type: none"> <li>Follow normal procedures to have the account adjusted to the taxpayer's return (i.e., CCP or other area that adjusts account after audit).</li> <li>RIVO <b>does not</b> need a copy of the tax return</li> </ul>

<p>The TC 971 AC 124 is also reversed in most cases.</p> <p><b>Reminder:</b> If the taxpayer did not file the return moved to MFT 32 or Deleted, follow normal IRM procedures for sending the valid return to be processed. This is not a RIVO issue.</p>	<ul style="list-style-type: none"> <li>• Submit a referral to RIVO to reverse the TPP marker (if needed) and update system to show the return is Non-ID Theft due to late TP authentication.</li> <li>• Employee will prepare a Form 4442 and include the following: <ul style="list-style-type: none"> <li>• TP late authentication &amp; Filed the return in question (must include the DLN of the original return)</li> <li>• Update the EFDS system to show the return is Non-Id Theft</li> <li>• Reverse TPP markers, if necessary</li> </ul> </li> <li>• Fax Form 4442 to fax number # [REDACTED] # [REDACTED]</li> </ul>
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(3) For TPP selected returns identified in the ASFR process, ASFR employees will follow the If/Then chart below:

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

	<p>Returns and Documents, for procedures when forwarding returns to SP.</p> <p><b>Note:</b> If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> <li>• Document results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Close the control base with an activity field of "RTN2PROC".</li> <li>• Open a monitor control base CXX,AUTH-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*</li> </ul>
<p><b>3</b> The return is on MFT 32 (look for MFT 32 module on CC IMFOLI or TXMODA)</p>	<p>Follow procedures below depending on the year of the tax return in question.</p> <p>♦ For 2022 or 2021 ELF/MeF or paper filed returns, the return can be moved systemically and does not have to be reprocessed if the return matches the return originally received. If the return does not match the return originally received, follow box 2 Then section above to send the return to be reprocessed.</p> <p>♦ Input transaction code TC 971 action code AC 111 on MFT 32, include the document locator number (DLN) of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen.</p> <p>♦ Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 was input on MFT 32 but the return did not post to MFT 30, the return will need to be reprocessed to MFT 30.</p> <p>♦ For 2020 and prior year ELF/MeF electronic returns or paper filed returns must be reprocessed and sent to SP for posting.</p>

	<p>♦ If a paper return, the fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return or the return was ELF/MeF, follow box 2 above, Then section.</p> <p>♦ If unable to obtain a copy from the taxpayer, prepare a Form 4442 and include in remarks (No return copy received, and include the DLN of the return in question). RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE.</p> <p>♦ Fax Form 4442 to fax number # [REDACTED] #</p> <p>♦ Open a monitor control base when sending the return to SP, CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*</p> <p>♦ Do not open a control when sending the Form 4442 to RIVO. RIVO will open a control once the case is received.</p> <p><b>Exception:</b> For expedite cases (i.e., statute imminent), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows: CXX,EXPEDITE,M,32RV 1485000001,*</p> <p>♦ If the tax period in question has an open control on CC TXMODA beginning with IDRS # 148XXXXXXX, coordinate the case actions with the RIVO employee.</p>
<p><b>4</b></p> <p>The return shows it was Archived/Deleted on CC TRDBV</p> <p><b>Note:</b> An Archived/Deleted return means the return was never processed and is <b>not</b> posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976</p>	<p>♦ For all tax years where the ELF/MeF or paper filed returns that were archived/deleted, the return cannot be moved systemically and has to be reprocessed, follow box 2 Then section above to send the return to be reprocessed.</p> <p>♦ If a paper return, the fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return or the return was ELF/MeF, follow box 2 above, Then section.</p> <p>♦ If unable to obtain a copy from the taxpayer, prepare a Form 4442 and include in remarks (No return copy received, and include the DLN of the</p>

	<p>return in question). RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE.</p> <p>♦ Fax Form 4442 to fax number # [REDACTED] #</p> <p>♦ Open a monitor control base when sending the return to process CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*</p> <p>♦ Do not open a control when sending the Form 4442 to RIVO. RIVO will open a control once the case is received.</p> <p><b>Exception:</b> For expedite cases (i.e., statute imminent), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows: CXX,EXPEDITE,M,32RV 1485000001,*</p> <p>♦ If the tax period in question has an open control on CC TXMODA beginning with IDRS # 148XXXXXXX or 14XXXXXXX, coordinate the case actions with the RIVO employee.</p>
<p><b>5</b> Any of the above "IF" scenarios include a TC 150 (.00) with the <b>SFR</b> literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted</p> <p><b>Note:</b> When the tax return in question is deemed Id theft due to non-response, the return is moved to MFT 32 or Deleted. The TC 971 AC 124 is also reversed in most cases.</p> <p><b>Reminder:</b> If the taxpayer did not file the return moved to MFT 32 or Deleted, follow normal IRM procedures for sending the valid return to be processed. This is not a RIVO issue.</p>	<p>RIVO cannot send the return to be reprocessed. The account will have to be manually adjusted. The employee working the case will:</p> <ul style="list-style-type: none"> <li>• Follow normal procedures to have the account adjusted to the taxpayer's return (i.e., CCP or other area that adjusts account after audit).</li> <li>• RIVO <b>does not</b> need a copy of the tax return</li> <li>• Submit a referral to RIVO to have TPP markers reversed (if needed) and update systems to show the return is Non-ID Theft due to a late TP authentication.</li> <li>• Prepare a Form 4442 and include the following:</li> <li>• TP late authentication &amp; Filed the return in question (must include the DLN of the original return)</li> </ul>



	<ul style="list-style-type: none"> <li>• Update the EFDS system to show the return is Non-Id Theft</li> <li>• Reverse TPP markers, if necessary</li> <li>• Fax Form 4442 to fax number # [REDACTED] #</li> </ul>
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(4) Upon receipt of the Form 4442 or ASFR Unpostable 1260 listing, RIVO employees will review the account for TPP involvement and take the following actions:

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

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

**Note:** Please treat the cases as **priority and expedite processing**, as some may be Statute imminent cases. Expedite request may have an open control to 1485000001. Not all functions forwarding cases have the ability to open control bases, therefore some may not contain a control.

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

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

	<p>Documents, for procedures when forwarding returns to SP.</p> <p><b>Note:</b> If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> <li>• Take any additional actions to resolve the account, see IRM 25.25.6.2.1.3, The Identity Theft Return is on MFT 32 or Archived or Deleted (Letter Reply Procedures).</li> <li>• Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Close the RIVO control base with an activity field of "RTN2PROC".</li> <li>• Open a monitor control base CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*</li> </ul>
<p><b>4</b> Any of the above "IF" scenarios shows a TC 150 (0.00) with the <b>SFR</b> literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted</p>	<ul style="list-style-type: none"> <li>• Do NOT send any tax return to be reprocessed, if a copy of the tax return is received. Instead follow actions listed below and then reject the referral to the initiator advising the account requires an adjustment and RIVO cannot take that action.</li> <li>• Reverse TPP markers, if needed</li> <li>• If the taxpayer is not a victim of identity theft for the year in question, and a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to <b>DL</b> and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.</li> </ul>

	<ul style="list-style-type: none"> <li>Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>
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### **IRM 25.25.6.3 - Added updated instructions for specific accounts and removed pilot 5071C letter information and pilot information**

(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 subsection to authenticate callers. When a TPP assistor is transferring a call to the Spanish speaking line, the TPP telephone assistor should transfer to IUP#1019.

(2) Inquiries received on the TPP line may be in response to one of the TPP letters below. Before taking any action, identify the purpose of the call and conduct research to determine the current account status to better assist the caller. If required research systems are unavailable, see IRM 21.3.5.4.2.3, Required Systems Unavailable, and provide the taxpayer self-help options for online authentication at IRS.gov/VerifyReturn. Taxpayers should also be advised that they can call back for assistance. Employees can leave a history item on IDRS about authentication status, if available.

**Caution:** If the account reflects the TC 971 AC 124 marker, but the return is still in ERS processing, follow ERS procedures in IRM 21.4.1, Refund Research. Conduct IDRS research on CC TRDBV, ERINV, TXMODA or others, to determine the status of the return. If there is no open UNP 1260 and no TPP letter was issued, **DO NOT** conduct TPP HRA authentication or refer to the TAC or RIVO. Advise the caller to call back per ERS instructions or wait for an additional notice.

**Note:** Although some accounts (i.e., first time filers with no entity established) may not contain a TPP letter marker, a TPP letter was issued and may or may not appear on the account once it is established. See IRM 25.25.6.6.2, Procedures for when the Caller Has Not Received or Lost the Taxpayer Protection Program (TPP) Letter, if the caller did not receive the letter or lost it.

### **TPP Authentication Letters**

<b>TPP Letter</b>	<b>Description/Details</b>
The TPP letter is required to authenticate on the phone and online, unless an exception is	CC ENMOD will show IDRS #, TPP letter number and tax period

<p>met. The letter is <b>not</b> required when authenticating in- person at the TAC office. See how to locate which TPP letter was issued to the caller:</p> <ul style="list-style-type: none"> <li>• TPP letters can now be found on CC ENMOD under the History section.</li> <li>• TPP letter markers will no longer generate on CC TXMOD (except pilot letter 5071C) TPP Letters: 4883C 5071C 5447C 5747C 6330C 6331C 6167C</li> <li>• Letter 5216 - Does not generate on IDRS - AMS notes should show if letter was issued</li> </ul>	<p>Ex. 1485011111 XXXXCLTR 1485011111 202X12</p>
<p>TPP accounts previously marked with TPP letter marker TC 971 AC 123 MISC XXXXC SENT will still appear on CC TXMOD. **There may be some accounts that show the TPP letter marker on CC ENMOD and CC TXMOD</p>	<p>CC TXMOD shows transaction TC 971 AC 123 with the TPP letter number in the miscellaneous field Ex. TC 971 AC 123 MISC&gt;XXXXC SENT</p> <p><b>Reminder:</b> Due to programming issues, CC TXMOD may show multiple TPP letter markers, and in some instances, multiple letters may have been issued in error. If the caller asks about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.</p>
<p>Letter 4883C, Potential Identity Theft during Original Processing</p>	<p>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)</p>
<p>Letter 5447C, Potential Identity Theft during Original Processing;</p>	<p>Issued on accounts for returns filed with an address outside the United States</p>

Foreign Address or 5447SP - Spanish version	
Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version	Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The letter provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits or call the TPP line if they did not file the return in question.
Letter 5071C, Potential Identity Theft During Original Processing with Online Option	Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity and Tax Return Verification Service landing page located via the IRS.gov/VerifyReturn 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 Identity and Tax Return Verification Service website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.
Letter 6330C, Potential Identity Theft during Original Processing	<p>Issued on accounts as part of a prior TPP pilot.</p> <ul style="list-style-type: none"> <li>• If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM.</li> <li>• The pilot letter <b>cannot</b> be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued.</li> </ul> <p>Letter 6330C = 4883C</p>
<p>Letter 6331C, Potential Identity Theft during Original Processing with Online Option</p> <p><b>Note:</b> This letter contains an insert Notice 1455, IRS Identity and Tax Return Verification Service, that refers taxpayers to the online Identity and Tax Return Verification Service</p>	<p>Issued on accounts as part of a prior TPP pilot.</p> <ul style="list-style-type: none"> <li>• If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM.</li> <li>• The pilot letter <b>cannot</b> be reissued, therefore the corresponding letter below must be issued if the TP did not receive,</li> </ul>

website to complete authentication. It also contains a QR code that will take taxpayers directly to the online website. It is two-sided for English and Spanish.	misplaced/lost or did not receive the letter, the corresponding letter will be issued.  Letter 6331C = 5071C
Letter 6167C, Identity Authentication Incomplete (IMF)	Issued in response to a TPP fax/correspondence case that contained incomplete or invalid TPP authentication documentation
Letter 5216, Taxpayer Cannot Authenticate	Issued when a taxpayer has tried authentication on the phone and was referred to a TAC or a paper response was received and the taxpayer failed authentication even after a subsequent request is made for correct or missing TPP documentation. **The Letter 5216, Taxpayer Cannot Authenticate, should only be issued one time.

**Note:** For information on the Identity and Tax Return Verification Service process, see IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication. Be aware that some taxpayers will not be provided the online option if exception criteria is met.

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

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

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

(4) If the caller is not calling in response to a TPP letter, and there is no open TPP issue, transfer the caller to the appropriate area per the Telephone Transfer Guide.

(5) If the caller states they were previously transferred to the Taxpayer Assistance Center (TAC) Appointment Line, but the call was disconnected, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to assist the taxpayer with scheduling the appointment and for additional instructions. Do not transfer the caller.

(6) The caller states they are calling in response to a TPP letter (Letter 4883C/SP (or pilot Letter 6330C), Letter 5071C/SP (or pilot Letter 6331C), Letter 5447C/SP, or

a Letter 5747C/SP or Letter 3064C) or were referred to the TPP toll-free line by an IRS assistor and they have the letter with them, continue with the authentication process. Advise the caller of authentication requirements listed in the letter to determine if they are able to continue with the call.

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

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

(8) If the taxpayer states they have received a TPP letter addressed to someone not residing at their address, thank the caller for the information and advise them to destroy the letter. No other action is required.

(9) If the caller states they have previously authenticated either by phone, correspondence, fax or in the Taxpayer Assistance Center (TAC), and are checking on the status of their refund/balance due or other, ask the taxpayer what date they authenticated and determine if the date they authenticated meets the processing time frame of 9 weeks (16 weeks for fax/mail) and follow the chart below:

**Note:** For taxpayers who state they authenticated online using IRS.gov/VerifyReturn , see IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, for timeframes and additional information.

IF	THEN
<p><b>1</b> The appropriate time frame <b>has not</b> passed from the date the taxpayer authenticated.</p> <p><b>Note:</b> See IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, if taxpayer states they completed online authentication.</p>	<ul style="list-style-type: none"> <li>Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return (16 weeks if submitted by or fax/mail) if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information.</li> <li>The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 9 or 16 week timeframe.</li> </ul>
<p><b>2</b> The appropriate time frame has passed from the date they authenticated.</p>	<ul style="list-style-type: none"> <li>Perform authentication per IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues.</li> </ul>



	<ul style="list-style-type: none"> <li>Once basic authentication has been completed, review the account for any unresolved TPP issues.</li> </ul> <p><b>Note:</b> See IRM 25.25.6.1.7, Taxpayer Protection Program Overview, for indications of an unresolved TPP issue.</p> <ul style="list-style-type: none"> <li>If there are unresolved TPP issues, confirm TPP high risk authentication (HRA) has been completed by reviewing Account Management Services (AMS) notes. If HRA has been completed, see IRM 25.25.6.5, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors, to determine additional resolution actions.</li> </ul> <p><b>Reminder:</b> 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"> <li>If there are unresolved TPP issues and there is no indication HRA has been completed, continue with the authentication process below.</li> <li>If after account research, it is determined that the TPP issue was previously addressed/resolved correctly, however, there is a subsequent non-TPP unresolved issue holding the refund or other issue, advise the taxpayer of the account status (i.e., account freeze or refund issued with TC 846). If additional action is needed to resolve the non-TPP issue, refer the caller to the appropriate area per the Telephone Transfer Guide. Include a transfer PIN when appropriate, see IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN.</li> <li>If transferring the caller, input AMS notes as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>
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(10) For all TPP calls, begin authentication by following the authentication procedures in IRM 21.1.3.2.3, Required Taxpayer Authentication, then continue with the authentication procedures in this IRM, unless otherwise directed by the IRM.

(11) If the caller is calling on behalf of the taxpayer, see IRM 25.25.6.3.1, Taxpayer Protection Program (TPP) Procedures for Power of Attorney or Third-Party Callers, before continuing with the authentication process.

(12) If the call is disconnected/dropped during the authentication process, document the call in detail in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select "Other Entity" as the issue.

(13) The caller received a TPP letter and has the letter with them, follow the chart below to respond to the caller:

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

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

IF	AND	THEN
1 The taxpayer received any TPP letter.	The taxpayer is claiming identity theft. <b>Note:</b> # [REDACTED] [REDACTED] [REDACTED] #	<ul style="list-style-type: none"> <li>Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues.</li> <li>Research the account and confirm that there are unresolved TPP issues.</li> <li>If there are unresolved TPP issues, see IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research.</li> <li>If after account research, it is determined that the TPP issue was previously addressed/resolved correctly, however, there is a subsequent non-TPP unresolved issue holding the refund or other issue, advise the taxpayer of the</li> </ul>

		<p>account status (i.e., account freeze or refund issued with TC 846). If additional action is needed to resolve the non-TPP issue, refer the caller to the appropriate area per the Telephone Transfer Guide. Include a transfer PIN when appropriate, see IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN.</p> <ul style="list-style-type: none"> <li>• If transferring the caller, input AMS notes as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>
<p><b>2</b> The caller received a Letter 5747C. <b>OR</b> The caller received any TPP letter and the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a MISC field of "HIGH RISK AUTH".</p>	<p>The caller filed the return in question - this includes accounts where multiple years contain unresolved TPP issues.</p>	<p>The caller is required to visit a TAC, they cannot be authenticated over the phone, see exceptions. Follow the instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC), to schedule the appointment and for additional instructions.</p> <p><b>Exception: #</b> [REDACTED]</p> <p>[REDACTED] # (a credit elect is not a zero-balance return), continue with the authentication process per (16) below.)</p> <p><b>Exception: #</b> [REDACTED]</p> <p>[REDACTED] #</p>

<p><b>3</b></p> <p>The caller received a Letter 4883C, Letter 5071C, Letter 5747C, or pilot Letter 6330C or Letter 6331C.</p> <p><b>Note:</b> 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><b>Note:</b> If multiple years contain unresolved TPP issues and one of the years meets "TAC AUTH ONLY" criteria, then the caller should be referred to the TAC to complete authentication for all years in question. Follow the instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC), to schedule the appointment and for additional instructions.</p>	<ul style="list-style-type: none"> <li>• 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).</li> <li>• If caller has the returns available and with them, proceed with the call and continue the authentication process.</li> <li>• If the caller states they do not have the returns available or with them, advise the caller that you can continue with the authentication questions, however even if they pass all the authentication questions, including HRA, if they are not able to verify the return they filed, they will be required to call back and go through basic authentication questions again. If the caller chooses to continue without the returns, continue with the authentication process.</li> <li>• If the caller chooses to call back when they have the returns available, thank the caller, no other account action is required. Input AMS notes as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for</li> </ul>
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		Taxpayer Protection Program (TPP) Inquiries.
<p><b>4</b> The caller received a Letter 4883C, Letter 5071C, Letter 5447C, Letter 5747C, or pilot Letter 6330C or Letter 6331C.</p> <p><b>Note:</b> 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>CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS# 148xxxxxxx) and/or CC IMFOLT or TXMODA shows a TC 971 AC 123 with MISC field of "TPP RP"</p>	<ul style="list-style-type: none"> <li>• # [REDACTED]</li> <li>• Then follow procedures in IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process</li> </ul>
<p><b>5</b> The caller received a Letter 4883C</p>	<p>CC TRDBV shows an MeF Form 1040X and the tax module contains a TC 971 AC 129 with MISC Field NNNNNNNNNNNNNN 1040X. (NNNNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)</p>	<ul style="list-style-type: none"> <li>• Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication.</li> <li>• Complete TPP HRA following IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures</li> <li>• Advise the caller a copy or access to the return in question will be needed to verify information off the form.</li> <li>• Refer the caller to the TAC if unable to authenticate, follow IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors</li> <li>• If the caller authenticates, follow IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account</li> </ul>

		Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field NNNNNNNNNNNNNN 1040X to take appropriate action on the account for Form 1040X processing.
6 # [REDACTED] # [REDACTED] Note: # [REDACTED] # [REDACTED]	n/a	<ul style="list-style-type: none"> <li>• # [REDACTED] # [REDACTED]</li> <li>• # [REDACTED] # [REDACTED]</li> <li>• # [REDACTED] # [REDACTED]</li> <li>• # [REDACTED] # [REDACTED]</li> <li>• # [REDACTED] # [REDACTED]</li> </ul> # [REDACTED]
7	# [REDACTED]	• # [REDACTED]

<div data-bbox="235 189 505 409" data-label="Text"> <p>#</p> <p>##</p> <p>#</p> </div>	<div data-bbox="521 189 873 338" data-label="Text"> <p>#</p> </div>	<div data-bbox="946 583 963 604" data-label="Text"> <p>•</p> </div> <div data-bbox="992 583 1019 611" data-label="Text"> <p>#</p> </div> <div data-bbox="1166 548 1193 575" data-label="Text"> <p>#</p> </div> <div data-bbox="946 974 963 995" data-label="Text"> <p>•</p> </div> <div data-bbox="992 968 1019 995" data-label="Text"> <p>#</p> </div> <div data-bbox="1336 932 1364 959" data-label="Text"> <p>#</p> </div> <div data-bbox="946 1041 963 1062" data-label="Text"> <p>•</p> </div> <div data-bbox="992 1037 1019 1064" data-label="Text"> <p>#</p> </div> <div data-bbox="1182 1001 1209 1029" data-label="Text"> <p>#</p> </div> <div data-bbox="946 1251 963 1272" data-label="Text"> <p>•</p> </div> <div data-bbox="992 1247 1019 1274" data-label="Text"> <p>#</p> </div> <div data-bbox="1312 1211 1339 1239" data-label="Text"> <p>#</p> </div> <div data-bbox="946 1743 963 1764" data-label="Text"> <p>•</p> </div> <div data-bbox="992 1738 1019 1766" data-label="Text"> <p>#</p> </div> <div data-bbox="1182 1703 1209 1730" data-label="Text"> <p>#</p> </div>
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		<ul style="list-style-type: none"> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> </ul>
<p>8</p> <p># [REDACTED]</p> <p># # [REDACTED]</p> <p># [REDACTED]</p>	<p># [REDACTED]</p> <p># [REDACTED]</p>	<ul style="list-style-type: none"> <li>• # [REDACTED]</li> </ul>



		<ul style="list-style-type: none"> <li>• #</li> </ul>
<p>9</p> <p>#</p> <p>#</p> <p>#</p> <p>#</p> <p>#</p>	<p>#</p> <p>#</p> <p>#</p> <p>#</p> <p>#</p> <p>#</p>	<ul style="list-style-type: none"> <li>• #</li> <li>• #</li> <li>• #</li> <li>• #</li> </ul>

		<ul style="list-style-type: none"> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> </ul>
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(14) Once basic authentication has been completed, research the account (example: CC TXMODA, CC UPTIN) and the AMS notes to determine if there are any unresolved TPP issues (example: open UP 126 RC "0" or unreversed TC 971 AC 129), see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue not Resolved, for additional examples of unresolved TPP issues.

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

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

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

IF	AND	THEN
<b>1</b> The caller filed a return and lost the letter or did	Processing time frames have been met, see IRM	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or

not receive a letter and was referred to the TPP toll-free line by an IRS assistor.	21.4.1.4, Refund Inquiry Response Procedures.	<p>Lost the Taxpayer Protection Program (TPP) Letter.</p> <p><b>Exception: #</b> [REDACTED] #</p> <p><b>Note:</b> Remind the taxpayer of the online Identity and Tax Return Verification Service option if they have not tried to use it (except where Letter 4883C or 6330C is issued).</p>
<p><b>2</b></p> <p>The caller states they received a TPP letter and filed a return (the caller may or may not have the letter with them).</p>	The caller has received the refund they were expecting.	<ul style="list-style-type: none"> <li>• If only one return is present on the tax module, see IRM 25.25.6.5.1.2.4, The Taxpayer's Return is Posted, the Refund was Issued, and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129, to resolve the account and close the TPP issues.</li> <li>• If there are multiple returns on the tax module, see IRM 25.25.6.5.2, Authentication Passed and Multiple Returns are Present, to resolve the account and close the TPP issues.</li> </ul>
<p><b>3</b></p> <p>The caller called previously but did not have the TPP letter with them, and the letter could not be reissued, <b>and</b> they were referred to the TAC.</p>	The caller has located the TPP letter.	Continue with the authentication process.
<p><b>4</b></p> <p>The caller called previously and declined to answer some or all of the authentication questions.</p>	The caller requested to go to the TAC to authenticate.	<p>Review the AMS notes for the previous authentication process. If HRA was not started, continue with the authentication process. If AMS notes show HRA was started, advise the caller they must go to the</p>

		TAC, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.
<b>5</b> The caller states they previously authenticated either by phone or by visiting the TAC, and are calling to provide the information to verify their return.	AMS notes show the caller previously authenticated with a TPP assistor or in the TAC (issue type such as TPP-HIGH RISK PASSED)  <b>Note:</b> The caller is not required to have a TPP letter if AMS notes show the caller previously passed authentication.	<ul style="list-style-type: none"> <li>Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues.</li> <li>See IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question, to resolve the account.</li> </ul>
<b>6</b> There are <b>no</b> AMS notes indicating the caller previously authenticated with a TPP assistor or in the TAC	The caller does not have the TPP letter.  <b>Note:</b> If the caller has the TPP letter, continue with the authentication process.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter  <b>Exception:</b> # [REDACTED] [REDACTED] [REDACTED] #

(16) For all # [REDACTED] # calls, if the caller states they called previously but the call was disconnected/dropped and authentication and/or HRA was not completed, see IRM 25.25.6.3.3, Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) Assistors.

(17) After the above procedures have been completed, if not already obtained, ask the caller for the control number listed on the TPP letter (located above the salutation line (Dear Taxpayer)). # [REDACTED]

[REDACTED] # # [REDACTED] # .

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

Exception: # [REDACTED]  
 [REDACTED] # [REDACTED]  
 Exception: # [REDACTED]  
 [REDACTED] # [REDACTED]

**Note:** If the caller has received multiple TPP letters for the same year or multiple years, then only the control number from one letter is required. # [REDACTED]  
 [REDACTED] # [REDACTED]

IF	THEN
<b>1</b> The control number provided by the caller matches the DLN of the return in question.	Continue with the authentication process.
<b>2</b> The control number provided by the caller does not match the DLN of the return in question.	<ul style="list-style-type: none"> <li>• # [REDACTED] # [REDACTED]</li> <li>• If the number provided by the caller does not match the DLN of the return in question, advise the caller you cannot continue with the call and provide the two options.               <ul style="list-style-type: none"> <li>- The online Identity and Tax Verification Service option at IRS.gov/VerifyReturn, if they have not tried to use it (except where Letter 4883C or Letter 6330C is issued).</li> <li>- Or if unable to authenticate online or unsuccessful, the caller must visit a Taxpayer Assistance Center (TAC) to be authenticated. Advise the caller a TAC appointment will be required, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.</li> </ul> </li> </ul> <p><b>Exception:</b> # [REDACTED]            [REDACTED] # [REDACTED]</p> <ul style="list-style-type: none"> <li>• Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>

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

IF	AND	THEN
<p><b>1</b></p> <p>The caller states they filed a return.</p>	<p>The return is a # [REDACTED] # (Ex. if there is a refund due, but a credit elect is requested, this is not a zero-balance return), including accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH".</p>	<ul style="list-style-type: none"> <li>Follow additional authentication procedures, see IRM 21.1.3.2.4, Additional Taxpayer Authentication.</li> <li>If the caller passes authentication, continue to IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question.</li> <li>If the caller does not pass authentication, advise the caller they will need to go to the TAC to be authenticated and an appointment is required, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.</li> <li><b>Exception:</b> # [REDACTED] #</li> <li>Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>

<p><b>2</b> The caller states they did file a refund return.</p>	<p>The return is a refund return.</p>	<p>Perform high risk authentication (HRA), see IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures.</p> <p><b>Note:</b> If multiple years contain unresolved TPP issues, HRA must be performed using a prior year not selected for TPP, # [REDACTED]</p> <p>[REDACTED]</p> <p>#</p> <p><b>Exception:</b> If the account (including multiple years and any tax year) <b>contains</b> TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH" follow the instructions in paragraph 13 block 2, # #</p>
<p><b>3</b> There is an indication in AMS that the caller previously failed to authenticate such as:</p> <ul style="list-style-type: none"> <li>• The caller was unable to be authenticated previously on the TPP line and was sent to the TAC.</li> <li>• The caller failed to authenticate at the TAC.</li> <li>• The call was disconnected/dropped during the authentication process.</li> </ul> <p><b>Note:</b> # [REDACTED]</p> <p>[REDACTED]</p>	<p>n/a</p>	<p>See IRM 25.25.6.3.3, Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) Assistors.</p>





<div data-bbox="235 189 581 688" data-label="Text"> <p>[REDACTED]</p> </div> <div data-bbox="235 688 581 898" data-label="Text"> <p>[REDACTED]</p> </div>	<div data-bbox="581 189 1380 898" data-label="Text"> <p>[REDACTED]</p> </div>
<div data-bbox="235 898 581 1075" data-label="Text"> <p>[REDACTED]</p> </div>	<div data-bbox="581 898 1380 1075" data-label="Text"> <p>[REDACTED]</p> </div>

#

(5) When referring callers to the TAC or providing mail in option to complete authentication, advise the caller the requested documentation listed in the TPP letter must be legible.

- The TPP letter - If the caller is scheduled for a TAC appointment, advise them to bring the letter to the appointment if they have it, but TAC employee will not require them to have the copy.
- 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 and have an available copy for additional high risk authentication questions)
- Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.
- The acceptable forms of identification 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. For TPP authentication, taxpayers visiting the TAC must provide a **physical** identification document/s.

**Note:** For decedent accounts, the authorized representative should be advised to bring a valid identification document to complete TPP authentication, and if available, provide a copy of the decedent's identification

document. See IRM 25.25.6.3.1, Taxpayer Protection Program (TPP) Procedures for Power of Attorney or Third-Party Callers, to review Form 56 requirements.

- Document the call and the reasons the caller stated they were unable to visit the TAC in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries
- Advise the caller to allow 16 weeks from the date they submitted their response to receive their refund or additional correspondence
- No other account action is necessary
- For mailing, provide the caller with the following address: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, Texas 73301.

#### **IRM 25.25.6.3.5 - Removed pilot information**

(1) The Taxpayer Protection Program (TPP) identity verification process is completed through the Identity and Tax Return Verification Service at [IRS.gov/VerifyReturn](https://irs.gov/VerifyReturn). Taxpayers 18 years of age or older with a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN), have the option to use the online service through the Secure Access Digital Identity (SADI) platform using ID.me. If successful, the taxpayer is directed back to the [IRS.gov/VerifyReturn](https://irs.gov/VerifyReturn) tool for the TPP return validation.

(2) When completing the online authentication process, it will consist of a **two-part** process. They must complete the Identity Verification **AND** the tax return verification part of the process. The Identity and Tax Verification Service experience will flow as follows:

- The taxpayer will begin the TPP verification process through the [IRS.gov/VerifyReturn](https://irs.gov/VerifyReturn) site and click on the “Verify Your Identity and Tax Return” button.
- The next screen will provide a choice to create a new account, use an existing ID.me account, or sign in with an existing IRS username (Secure Access eAuth account). An ITIN holder must complete the online process on ID.me with a Video Chat Agent (Trusted Referee) to authenticate and create their account.
- Once the taxpayer has successfully verified their identity using one of the sign-in options, the taxpayer will be directed back to the Identity and Tax Verification Service [IRS.gov/VerifyReturn](https://irs.gov/VerifyReturn) tool to complete the TPP tax return verification questions.
- In order to complete the TPP authentication process, the taxpayer they must complete both ID.me identity verification and tax return verification (The taxpayer must have the TPP letter containing the control number required for Identity Verification process).

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

(3) Taxpayers without an existing Secure Access account or ID.me account must create a new account using the new ID.me. Once the taxpayer creates their account and verifies their identity with ID.me, they will be sent to the return verification tool to complete the TPP tax return verification questions. To complete the online tax return verification questions on IRS.gov/VerifyReturn, taxpayers are required to input the control number from the TPP letter they received.

(4) If the taxpayer completes a video chat with an ID.me assistor and successfully authenticates, they will receive an email to confirm their identity was verified. The taxpayer must then go back to IRS.gov/VerifyReturn and sign in to complete the tax return questions. If the taxpayer doesn't answer the tax return questions then the verification process is incomplete and the return will **not** be processed.

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

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

**Note:** Once the taxpayer receives a Confirmation page saying "Congratulations! You have successfully completed the Identity Verification process" this is a Passed response. After the successful response, their SSN is added to a listing and processed on a weekly basis to close the Unpostable 1260. The Unpostable 1260 can then take up to two weeks to show Closed "C" on CC UPTIN.

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

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

(6) If taxpayers experience issues with setting up their online account, assistance will be handled via the Help.ID.me website, if needed.

**IRM 25.25.6.4.1 - Added instructions for TPP OAR or Bulk OAR returns being sent to SP for processing. RIVO employees will return the edited return to TAS and they will forward to SP for processing and monitor the account**

(1) For cases meeting Taxpayer Advocate Service (TAS) criteria and pending Taxpayer Protection Program - High Risk Authentication, case advocates will try over the phone TPP - HRA with the taxpayer to assist RIVO. TPP cases should meet the criteria listed in IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, in order to conduct phone authentication. All IRM 25.25.6 requirements will still be applicable to the TPP case.

**Exception: #** [REDACTED]

**#**

**Note:** Prior to trying phone authentication, taxpayers should first be referred to the Identity and Tax Return Verification Service tool to complete the authentication process if they received TPP Letter 5071C (or pilot letter 6331C), Letter 5447C or Letter 5747C. Do not refer recipients of Letter 4883C (or pilot letter 6330C) to the Identity and Tax Return Verification Service tool. **#** [REDACTED]

(2) Case advocates will only be responsible for completing the Taxpayer Protection Program - High Risk Authentication portion and will refer the case to Return Integrity Verification Operation (RIVO) to complete the resolution of the case, or will provide the authentication results when the taxpayer does not pass authentication or submit required authentication documents for RIVO determination. The use of the TPP HRA Bulk OAR process is encouraged and is the most expeditious way to complete the TPP process once authentication is completed.

(3) Case advocates can utilize the 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.

**Reminder:** Use of the tool is the easiest and fastest way to complete TPP authentication.

(4) If the case advocate does not utilize the IAT Disclosure tool for Taxpayer Protection Program - High Risk Authentication, manual TPP authentication can be completed. Follow the instructions on conducting manual authentication in IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) questions beginning in paragraph 8. If there is not enough data available to complete authentication, refer to the If/Then chart below in box 2.

(5) Based on the Taxpayer Protection Program - High Risk Authentication results, follow the instructions below:

If	Then
1 The taxpayer passed TPP HRA	<p>Add the case to the TPP HRA Bulk OAR listing and show the following:</p> <ul style="list-style-type: none"> <li>• TPP - HRA Authentication completed per IRM requirements (RIVO will review for concurrence)</li> <li>• If the taxpayer met the TPP letter exception in paragraph 1 above, add notes such as, "No TPP Letter - Supplemental ID" or similar</li> <li>• Which authentication method was used IAT TPP - HRA tool or manual authentication. If manual authentication was utilized, identify the questions answered correctly.</li> <li>• Request resolution of UPC 126, MFT 32 reversal or TC 971 AC 129</li> </ul>

	<p>reversal and additional closing actions</p> <ul style="list-style-type: none"> <li>• If the return must be sent to Submission Processing to be processed manually, the RIVO employee will complete all actions, and <b>send the edited return</b> to the TAS employee.</li> <li>• TAS will forward the return to SP for processing and monitor the account.</li> <li>• RIVO <b>will not</b> open a monitoring control on cases where TAS is sending the return to SP.</li> </ul>
<p><b>2</b></p> <p>The taxpayer did not pass TPP HRA or there was not enough data available to complete authentication and the taxpayer provides the required authentication documents listed in TPP letter for RIVO review:</p> <p>TAS <b>must</b> have the following documents attached to the OAR:</p> <ul style="list-style-type: none"> <li>• The TPP letter (unless exception met)</li> <li>• A copy of the return they filed (current year/prior year)</li> <li>• A copy of the return for the year prior to the one in question - (if they filed one)</li> <li>• Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.</li> </ul>	<p>Complete an Individual OAR and attach the taxpayer's authentication documents. Provide the following information:</p> <ul style="list-style-type: none"> <li>• State TAS was unable to authenticate the taxpayer or if there was insufficient data</li> <li>• List which method was used, IAT TPP - HRA tool or manual TPP - HRA authentication</li> <li>• Forward the taxpayer's authentication documentation as listed in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors</li> </ul> <p><b>Note:</b> When sending a copy of the tax return, if the tax return contains more than 5-10 pages, provide only a copy of the first two pages with your case. If additional pages are needed, RIVO will request the pages needed.</p> <ul style="list-style-type: none"> <li>• If the return must be sent to Submission Processing to be processed manually, the RIVO employee will complete all actions, and <b>send the edited return</b> to the TAS employee.</li> <li>• TAS will forward the return to SP for processing and monitor the account.</li> <li>• RIVO <b>will not</b> open a monitoring control base on cases where TAS is</li> </ul>

	forwarding the return to SP for processing.
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#### **IRM 25.25.6.6 - Added updated instructions for specific accounts**

(1) Accounts meeting the Taxpayer Protection Program (TPP) criteria can be identified by specific transaction codes, see IRM 25.25.6.1.7, Taxpayer Protection Program Overview. The codes do not show confirmed identity theft or a fraudulent return; they show that additional authentication of the caller is needed prior to the posting of the return or releasing of the refund. If required research systems are unavailable, see IRM 21.3.5.4.2.3, Required Systems Unavailable, and provide the taxpayer self-help options for online authentication at IRS.gov/VerifyReturn. Taxpayers should also be advised that they can call back for assistance. Employees can leave a history item on IDRS about authentication status, if available.

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

(2) When a return is selected for additional authentication, one of the following letters will be sent to the taxpayer advising them to contact TPP, access the Identity and Tax Return Verification Service website, or visit their local Taxpayer Assistance Center (TAC), to authenticate their identity:

**Note:** For taxpayers with an established IRS online account who are selected by TPP with the IRS.gov/VerifyReturn option, a message will generate in the Notification section asking them to verify their tax return. The message will state "Verify Your Tax Return Information Now" and the link will take them directly to verify their return information.

#### **TPP Authentication Letters**

<b>TPP Letter</b>	<b>Description/Details</b>
<p>The TPP letter is required to authenticate on the phone and online, unless an exception is met. The letter is <b>not</b> required when authenticating in- person at the TAC office. See how to locate which TPP letter was issued to the caller:</p> <ul style="list-style-type: none"> <li>TPP letters can now be found on CC ENMOD under the History section.</li> </ul>	<p>CC ENMOD will show IDRS #, TPP letter number and tax period</p> <p>Ex. 1485011111 XXXXCLTR 1485011111 202X12</p>

<ul style="list-style-type: none"> <li>• TPP letter markers will no longer generate on CC TXMOD (except for pilot Letter 5071C) TPP Letters: 4883C 5071C 5447C 5747C 6330C 6331C 6167C</li> <li>• Letter 5216 - Does not generate on IDRS - AMS notes should show if letter was issued</li> </ul>	
<p>TPP accounts previously marked with TPP letter marker TC 971 AC 123 MISC XXXXC SENT will still appear on CC TXMOD.</p> <p><b>**There may be some accounts that show the TPP letter marker on CC ENMOD and CC TXMOD</b></p>	<p>CC TXMOD shows transaction TC 971 AC 123 with the TPP letter number in the miscellaneous field Ex. TC 971 AC 123 MISC&gt;XXXXC SENT</p> <p><b>Reminder:</b> Due to programming issues, CC TXMOD may show multiple TPP letter markers, and in some instances, multiple letters may have been issued in error. If the caller asks about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.</p>
Letter 4883C, Potential Identity Theft during Original Processing	Issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)
Letter 5447C, Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version	Issued on accounts for returns filed with an address outside the United States
Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version	Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The letter provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits or calling the TPP line if they did not file the return in question.



Letter 5071C, Potential Identity Theft During Original Processing with Online Option	Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity and Tax Return Verification Service landing page located via the IRS.gov/VerifyReturn 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 Identity and Tax Return Verification Service website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.
Letter 6330C, Potential Identity Theft during Original Processing	<p>Issued on accounts as part of the new TPP pilot.</p> <ul style="list-style-type: none"> <li>• If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM.</li> <li>• The pilot letter <b>cannot</b> be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued.</li> </ul> <p>Letter 6330C = 4883C</p>
Letter 6331C, Potential Identity Theft during Original Processing with Online Option	<p>Issued on accounts as part of the new TPP pilot.</p> <ul style="list-style-type: none"> <li>• If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM.</li> <li>• The pilot letter <b>cannot</b> be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued.</li> </ul> <p>Letter 6331C = 5071C</p>
Letter 6167C, Identity Authentication Incomplete (IMF)	Issued in response to a TPP fax/correspondence case that contained incomplete or invalid TPP authentication documentation
Letter 5216, Taxpayer Cannot Authenticate	Issued when a taxpayer has tried authentication on the phone and was referred to a TAC or a paper

	<p>response was received and the taxpayer failed authentication even after a subsequent request is made for correct or missing TPP documentation.</p> <p><b>**The Letter 5216, Taxpayer Cannot Authenticate, can only be issued one time.</b></p>
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**Caution: #**

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(3) The taxpayer can obtain additional information about the letter, required authentication documents, and other identity theft information by using the letter number (example 4883C) as a keyword in the search field on IRS.gov.

(4) Prior to taking any actions in this IRM subsection, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues.

(5) If the account reflects the TC 971 AC 124 marker, but the return is still in ERS processing, follow ERS procedures in IRM 21.4.1, Refund Research. Conduct IDRS research on CC TRDBV, ERINV and TXMODA or others, to determine the status of the return. If there is no open UNP 1260 and no TPP letter was issued, **DO NOT** refer to the TPP line, TAC or RIVO. Advise the caller to call back per ERS instructions or wait for an additional notice.

(6) If the taxpayer **has not** received a TPP letter, determine if the taxpayer has allowed the appropriate processing time frame, see IRM 21.4.1.4, Refund Inquiry Response Procedures, before continuing with the call. If the taxpayer has not allowed the appropriate processing time frame, advise the taxpayer to allow the appropriate time frame and call back. If the taxpayer has allowed the appropriate time frame or has received a TPP letter, proceed with the instructions below.

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

**Note:** If the unpostable (UP) 126 reason code (RC) "0" posted to the account within 21 days of the date of the call, **AND** CC ENMOD does not show a TPP letter with applicable tax period was issued or a TC 971 AC 123 containing the letter number in the MISC field is **NOT** (see Exception in IRM 25.25.6.6.2, Procedures for when the Caller Has Not Received or Lost the Taxpayer Protection Program (TPP) Letter) present, then advise the caller to allow 21 days (30 days for Letter 5447C) from the status date on CC UPTIN of the UP 126 RC "0" to receive the TPP letter. If the TC 971 AC 123 with the letter number in the MISC field **IS** present, then advise the caller to allow 14 days (30 days for Letter 5447C) from the posting date of the TC 971 AC 123. For example: Returns held up in the Error Resolution System (ERS) process may be past the normal processing time frame, however the return was only recently selected by the TPP program.

(7) Follow the instructions below based on the caller's inquiry:

[illegible]



<p><b>3</b> The taxpayer states they received one of the TPP letters addressed to them, they filed a return, <b>and they have not</b> contacted TPP or previously authenticated.</p>	<p>See IRM 25.25.6.6.1, Procedures for when the Caller has Received a Taxpayer Protection Program (TPP) Letter.</p>
<p><b>4</b> The taxpayer states they have filed a return <b>and</b> received the TPP letter but lost it.</p>	<p>See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.</p>
<p><b>5</b> The taxpayer has <b>not</b> received a TPP letter, they filed a return and the <b>processing time frame has been met</b> per paragraph 5 above.</p>	<p>See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.</p>
<p><b>6</b> The taxpayer states they filed a return and CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS # 148xxxxxxx) <b>and/or</b> CC IMFOLT or TXMODA shows a TC 971 AC 123 with a MISC field "TPP RP". OR The taxpayer states they did not file the return in question, follow IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research.</p>	<ul style="list-style-type: none"> <li>• <b>#</b> [REDACTED]</li> <li>• Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</li> <li>• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information.</li> <li>• The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.</li> </ul>
<p><b>7</b> The taxpayer states they have previously authenticated and have not received their refund or notice.</p>	<ul style="list-style-type: none"> <li>• Determine if the taxpayer has allowed the appropriate processing time frame of 9 weeks from the date they authenticated.</li> <li>• If the taxpayer has not allowed 9 weeks from the date they authenticated, advise</li> </ul>

<p><b>Note:</b> Review IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, for timeframes and additional information if taxpayer states they completed online authentication.</p>	<p>the taxpayer to allow the appropriate time frame and call back. Advise they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app for refund status.</p> <ul style="list-style-type: none"> <li>• If the taxpayer has allowed the appropriate time frame, proceed with the instructions below.</li> <li>• Research the account. If the TPP issue has been resolved, see IRM 25.25.6.6.4, Taxpayer Protection Program (TPP) Issue Resolved - Refund Not Received.</li> <li>• If the TPP issue has not been resolved, see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue Not Resolved.</li> </ul>
<p><b>8</b> The caller is a third-party (not a Power of Attorney (POA)) and the taxpayer is not available</p>	<p>The third-party is not able to discuss the TPP issue. Advise the caller that you are not able to discuss the account with them without the taxpayer being present. Advise the caller to call back when the taxpayer is available or have the taxpayer call the IRS. If the taxpayer has received the TPP letter, advise the caller that the taxpayer may also respond to the letter in writing.</p>
<p><b>9</b> The Letter 5216, <i>Taxpayer Cannot Authenticate</i>, was issued</p>	<ul style="list-style-type: none"> <li>• Advise the caller to follow the guidance in the letter.</li> <li>• If the account was accessed in AMS, document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• If the account was not accessed in AMS, no other account actions are required.</li> </ul>
<p><b>10</b> # [REDACTED] #</p>	<p># [REDACTED] #</p> <p># [REDACTED] #</p> <ul style="list-style-type: none"> <li>• # [REDACTED] #</li> </ul> <p># [REDACTED] #</p>

	<ul style="list-style-type: none"> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> </ul>
<p><b>11</b> The account contains a TC 971 AC 129 with MISC Field: FILTER X or FILTER V followed by a TC 971 AC 123 MISC&gt;5071C SENT letter marker</p>	<p>These markers do not meet TPP criteria. The account may or may not show the markers were reversed with a TC 972 AC 129 and TC 972 AC 123.</p> <ul style="list-style-type: none"> <li>• Do not transfer to TPP</li> </ul>

	<ul style="list-style-type: none"> <li>• Apologize to the taxpayer and advise there is no identity theft issue</li> <li>• Ask them to disregard the letter</li> <li>• Follow IRM procedures based on the account status.</li> </ul>
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#### **IRM 25.25.6.6.4 - Removed COVID delay processing information**

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

(2) Prior to taking any actions in this IRM subsection, complete authentication procedures, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues.

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

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

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

**Note:** There may be instances where a TPP marker TC 971 AC 124 or TC 971 AC 129 was left unreversed in error. RICS conducts mass clean up 2-3 times a year to ensure markers are reversed if the TPP issue was previously resolved. An unreversed TPP marker, is not solely an indication of an open TPP issue. There must be a corresponding return that is UP 126 RC 0 that remains unresolved (DLN in the MISC field of the TC 971 AC 124 matches the DLN of the unpostable return) or a posted return with a DLN matching the TC 971 AC 129 MISC field and a freeze code holding the refund. Do not forward cases/inquiries to RIVO, until complete research is conducted. If the only issue is the unreversed marker and the return has posted or refund was released and no other TPP marker is present, it is no longer an open TPP issue. See conditions below.



IF	THEN
<b>1</b> The return is posted to the account (transaction code TC 150 present) and the refund was issued (TC 846/TC 840 or refund offset indicators present).	Follow Normal Refund Inquiry Procedures see IRM 21.4, Refund Inquiries.
<b>2</b> The return is posted on the account (TC 150 present) and the refund is held on the account with a -R Freeze.	Refer to IRM 21.5.6.4.35.3, -R Freeze Overview for Accounts With Return Integrity Verification Operations (RIVO) Involvement, for additional procedures.
<b>3</b> For current year processing 2022 and 2021 returns <ul style="list-style-type: none"> <li>• The MFT 32 systemic reversal process has started, review the account for the following: <ul style="list-style-type: none"> <li>- If paper return, a RIVO control is present</li> <li>- If electronic ELF/MEF return, open control shows</li> <li>- TPP/IDT markers have been reversed</li> <li>- Open control CXX,RTP-MMDD present</li> </ul> </li> <li>AND</li> <li>• The 9 weeks (or 16 weeks for duplicate filing cases) <b>have not</b> passed</li> </ul>	<ul style="list-style-type: none"> <li>• Advise the taxpayer the return is still processing and to allow 9 weeks (or 16 weeks for duplicate filing cases) from the input of the reversal transaction.</li> </ul>
<b>4</b> For current year processing 2022 and 2021 returns <ul style="list-style-type: none"> <li>• The MFT 32 systemic reversal process has started, review the account for the following:</li> </ul>	<ul style="list-style-type: none"> <li>• Research the account for return status, check for open/monitor controls, including unpostable transactions or CC ERINV for ERS status. Follow appropriate IRM procedures if return has not posted due to a processing issue. Advise the taxpayer of the</li> </ul>

<ul style="list-style-type: none"> <li>- If paper return, a RIVO control is present</li> <li>- If electronic ELF/MEF return, open control shows</li> <li>- TPP/IDT markers have been reversed</li> <li>- Open control CXX,RTP-MMDD present</li> </ul> <p>AND</p> <ul style="list-style-type: none"> <li>• The 9 weeks (or 16 weeks for duplicate filing cases) <b>have</b> passed</li> </ul>	<p>timeframe based on the status of the return. Continue to next bullet if no return processing evidence is found.</p> <ul style="list-style-type: none"> <li>• Determine if MFT 32 reversal procedures were input correctly (i.e., DLN matches on TC 971 AC 111), review IRM 25.25.6.7.1, Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria &amp; Procedures. If reversal transaction did not post correctly follow procedures below.</li> <li>• If after account research, no evidence is found that the tax return was sent to processing or in Unpostables, ERS status or pending to post, advise the taxpayer the return must be sent to processing again and apologize for the delay.</li> <li>• If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RIVO - TPP".</li> <li>• Include in the remarks, "MFT 32 Reversal - Second Request" the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing (verify the DLN number). Advise the taxpayer to allow 60 days for processing.</li> <li>• For paper returns follow second and third bullet in box 6 below.</li> <li>• If the return has not posted but markers have been reversed and the account contains an open/monitoring control (RTP), initiate a Form 4442/e-4442 using "RIVO - TPP" queue. Include an explanation in the</li> </ul>
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	<p>remarks such as, "MFT 32 Reversal Request" and specify the DLN of the return to be sent to processing. Verify the DLN number.</p> <ul style="list-style-type: none"> <li>Advise the taxpayer to allow 60 days for processing.</li> </ul>
<p><b>5</b> For 2020 and prior year returns</p> <ul style="list-style-type: none"> <li>The MFT 32 reversal process has started, review the account for the following: <ul style="list-style-type: none"> <li>-If paper return, a RIVO control is present</li> <li>-If ELF/MEF return, open control shows</li> <li>-TPP/IDT markers have been reversed</li> <li>-Open control CXX,RTP-MMDD is present</li> </ul> </li> </ul> <p><b>Note:</b> If the MeF or paper return is statute imminent and the Assessment Statute Expiration Date (ASED) is within 120 days but more than 90 days and has a total tax liability greater than zero claimed on the return or the ASED has expired, send a Form 4442/e-4442, to RIVO using the referral category, RIVO – TPP OR If the Assessment Statute Expiration Date (ASED) is 90 days or less and has a total tax liability greater than zero claimed on the return, send an email to RIVO Statute Team using email box *W&amp;I-RICS-IVO-AR. 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</p>	<ul style="list-style-type: none"> <li>Research CC TXMOD for an IDRS control with RTPXXXX (Return to Process) in the activity code, if present, and the return is an ELF/MEF return, and it has been 60 days or more from the control date, advise the taxpayer to allow another 60 days from the date of the call. Apologize and explain that due to the pandemic closures there are some offices experiencing delays.</li> <li>For paper returns, if no RTPXXXX (Return to Process) in the activity control, and the account is not resolved, apologize to the taxpayer, and ask the taxpayer to submit a copy of the tax return to fax number # [REDACTED] # to expedite the processing of the return and allow 60 days for processing from fax in date.</li> <li>If the taxpayer cannot fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053.</li> <li>Advise the taxpayer to allow 90 days for processing if mailed in.</li> <li>If it has been 60 days or more after the return was submitted by fax or the additional ELF/MEF return timeframe in bullet 1 has</li> </ul>

<p>return.</p>	<p>expired, initiate a Form 4442/e-4442 using "RIVO - TPP" queue.</p> <ul style="list-style-type: none"> <li>Advise the taxpayer to allow 60 days from the date of the Form 4442. Apologize for the delay and explain that due to the pandemic closures there are some offices experiencing delays. Do not forward subsequent inquiries.</li> </ul>
<p><b>6</b></p> <p>For all 2020 and prior year paper returns</p> <ul style="list-style-type: none"> <li>The MFT 32 reversal process has started, review the account for the following: <ul style="list-style-type: none"> <li>If paper return, a RIVO control is present or</li> </ul> </li> <li>Monitoring control is present for 418C</li> </ul> <p><b>AND</b></p> <ul style="list-style-type: none"> <li>A Letter 418C, was issued.</li> </ul> <p><b>Note:</b> If the MeF or paper return is statute imminent and the Assessment Statute Expiration Date (ASED) is within 120 days but more than 90 days and has a total tax liability greater than zero claimed on the return or the ASED has expired, send a Form 4442/e-4442, to RIVO using the referral category, RIVO – TPP</p> <p>OR</p> <p>If the Assessment Statute Expiration Date (ASED) is 90 days or less and has a total tax liability greater than zero claimed on the return, send an email to RIVO Statute Team using email box *W&amp;I-RICS-IVO-AR. The subject line should be EXPEDITE for Quick Assessment. The body of the</p>	<ul style="list-style-type: none"> <li>Advise the taxpayer Letter 0418C was issued to request a copy of their tax return.</li> <li>To expedite the processing of the return, ask the taxpayer to submit a copy of the tax return to fax # [REDACTED] #.</li> <li>If the taxpayer has already responded to the letter or hasn't received the letter, they may still submit an fax copy.</li> <li>Advise the taxpayer to allow 6-8 weeks for processing if mailed in or if submitting a faxed copy.</li> <li>If the taxpayer cannot fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053.</li> <li>Apologize for the delay and explain that due to the pandemic closures there are some office experiencing delays.</li> <li>If the 6-8 weeks timeframe has expired, apologize to the taxpayer and go to the second bullet above and request the return and ask taxpayer to allow 60 days.</li> </ul>

email should include the TIN, tax period and DLN of the original return.	
<b>7</b> The return is posted and the refund is held and the account may or may not contain a TC 971 action code AC 129 or a TC 972 AC 129 and it has been 9 weeks or more since the IDRS control base was opened with activity codes "NONIDT", "NONIDTRESQ", "NONIDTBKLD", or "NONIDTREV".	

#### **IRM 25.25.6.7.1 - Removed COVID delay information**

(1) Returns that have been moved to the MFT 32 module as identity theft returns, that are later determined to be a valid tax return, may be moved back to the MFT 30 module during **Cycles 1 - 46**. See IRM 3.30.123-2, 2023 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle). During **Cycles 47 - 52**, NO CURRENT or PRIOR year tax returns can be moved TO or FROM the MFT 32 module due to programming updates. The MFT 32 reversal transactions for current 2022 and preceding tax year 2021 returns can be input **systemically**, via the IAT TVT tool or manually, as long as the following conditions are met:

- The taxpayer has been authenticated and has confirmed that the return on the MFT 32 module is their return
- The return is for the tax year (2022 or 2021) and it is being moved during **Cycles 1 - 46**. see IRM 3.30.123-2, 2023 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) During **Cycles 47 - 52**, NO CURRENT or PRIOR year tax returns can be moved TO or FROM the MFT 32 module. If action is taken to move the return to MFT 32 on or after cycle 202347, this will cause an unpostable to generate and be reassigned to the initiating employee for corrective action.). See #2
- A transaction code TC 971 action code AC 111 for the same return has not been previously input on MFT 32
- The document locator number (DLN) in the MISC field of the TC 971 AC 111 on MFT 32 does not match the return needing to be moved
- The account has not been resequenced or merged in the current or prior processing year, see IRM 3.13.5.25, Transaction Codes Used to Merge Accounts, and Document 6209, Section 8A - Master File Codes, (TC 005/006) for a list of transactions codes indicating a merged account.

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

(2) During **Cycles 47 - 52**, to move a valid tax return back from the MFT 32 module and complete the reversal process for current tax returns (**2022**), employees must open a control to the RIVO IDRS # 1485011111, see specific instructions in #5 below box 2

(3) During **Cycles 47 - 52**, For the preceding year (**2021**) the reversal process must be completed via a manual process. See #5 box #3 for instructions on completing the reversal process.

(4) For **ALL** other years (**2020 and prior**) at anytime during the year, if the prior year return has to be moved back FROM THE MFT 32 module. the reversal process must be completed via a manual process and the tax return must be sent to SP to be reprocessed, when the following conditions are met:

- The return is for tax year 2020 or prior
- A TC 971 AC 111 is present on MFT 32 for the same return (same document locator number (DLN) in the MISC field of the TC 971 AC 111) and the valid return did not post to MFT 30 module
- The account has been resequenced or merged in the current or prior processing year
- A TC 971 AC 111 is unpostable (UP) 168 reason code (RC) "0" on MFT 32

See specific instructions in #5 below box 4

**Caution:** For prior year returns, when reviewing the return if the case is within the imminent statute period follow referral procedures as stated.

(5) If the taxpayer is authenticated and their return was moved to MFT 32, follow instructions below to move the return back to the MFT 30 module:

IF	AND	THEN
<b>1</b> It is a current year 2022 OR Preceding year 2021 tax return AND The valid tax return is posted as a TC 976 on the MFT 32 module: **For Taxpayer Protection Program (TPP) Assistors and Identity Theft Victims Assistance (IDTVA) employees working Correspondence Imaging System (CIS)	The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return AND It is between <b>Cycles 1</b> - <b>46</b> , see IRM 3.30.123-2, 2023 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)	<ul style="list-style-type: none"> <li>• Input transaction code TC 971 action code AC 111 on the <b>MFT 32</b> module, include the document locator number (DLN) of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen.</li> </ul> <p><b>Exception:</b> Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 was previously input on MFT 32,</p>

<p>inventory</p> <p><b>Note:</b> IDTVA employees should follow these procedures when working Correspondence Imaging System (CIS) inventory that requires an adjustment after the MFT 32 return has been moved back to MFT 30. IDTVA employees should resolve their CIS case following normal account resolution procedures once the return has posted to MFT 30.</p>		<p>but the return did not post to MFT 30, the return must be reprocessed to MFT 30. Follow Then section instructions in box 2 below for sending the ELF/MEF or paper return to be reprocessed. <b>Do not</b> input the TC 971 AC 111.</p> <ul style="list-style-type: none"> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen</li> <li>• 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.</li> <li>• 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.</li> <li>• Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for</li> </ul>
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		<p>Taxpayer Protection Program (TPP) Inquiries.</p> <ul style="list-style-type: none"> <li>Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.</li> </ul>
<p><b>2</b> It is a current year return 2022</p> <p>AND The valid tax return is posted as a TC 976 on the MFT 32 module</p>	<p>The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return</p> <p>AND It is between <b>Cycles 47-52</b>, see IRM 3.30.123-2, 2023 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p>	<p>The 2022 tax return can NO longer be moved back to the MFT 30 module due to updated programming during <b>Cycles 47 - 52</b>. RIVO will input MFT 32 reversal actions after dead cycles in 2023. Follow the instructions below.</p> <ul style="list-style-type: none"> <li>Open a control base on the MFT 32 module of the tax year in question using the following control: CXX,NONIDT,M,32RV 1485011111,*</li> <li>If a TC 971 AC 111 was previously input on MFT 32, but the return did not post to MFT 30, the return must be reprocessed to MFT 30. Follow Then section instructions in box 4 below for sending the ELF/MEF or paper return to be reprocessed. <b>Do not</b> input the TC 971 AC 111 or open</li> </ul>



		<p>the control. Only one TC 971 AC 111 containing the same DLN can be input on the MFT 32 module.</p> <ul style="list-style-type: none"> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen</li> <li>• 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 <b>WI IVO IRSERR</b>, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• 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 <b>WI RICS NOIDT</b>, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</li> <li>• Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Advise the taxpayer that due to end of year programming updates, the processing of their return will not be completed until mid January.</li> </ul>
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		<p>The taxpayer should allow up to 9 weeks after mid January for their return to post. If expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.</p>
<p><b>3</b> For a prior year tax return 2021 AND The valid tax return is posted as a TC 976 on the MFT 32 module</p>	<p>The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return AND It is between <b>Cycles 47-52</b>, see IRM 3.30.123-2, 2023 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p>	<p>The 2021 tax return can NO longer be moved back to the MFT 30 module due to updated programming during <b>Cycles 47 - 52</b>.</p> <ul style="list-style-type: none"> <li>Follow the instructions in Then section of box 4 below</li> </ul>
<p><b>4</b> The return is for <b>ANY</b> year (<b>2020 and prior</b>), regardless of the Cycle, if the prior year return has to be moved back FROM THE MFT 32 module OR</p>	<p>The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return</p>	<p>Follow the instructions below to reverse the TPP markers and to obtain the valid tax return to be processed. If the return is statute imminent see bullets 6 &amp; 7 below for additional instructions.</p> <ul style="list-style-type: none"> <li>If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC</li> </ul>

The return meets box 3 criteria		<p>121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen</p> <ul style="list-style-type: none"> <li>• 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 <b>WI IVO IRSERR</b>, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• 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 <b>WI RICS NOIDT</b>, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</li> <li>• If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RIVO - TPP". Include an explanation in the remarks such as, "MFT 32 Reversal Request" and specify the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing (verify the DLN number is for the taxpayer's valid return). RIVO will send the return to SP to be reprocessed.</li> <li>• If the return was a paper filed return, ask the taxpayer to submit a copy of the tax return to fax number # [REDACTED] # to expedite the</li> </ul>
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		<p>processing of the return and allow 9 weeks for processing from the fax in date. DO NOT send a Form 4442 to RIVO notate the account that fax number was provided.</p> <ul style="list-style-type: none"> <li>• If the MeF or paper return is statute imminent and the Assessment Statute Expiration Date (ASED) is within <b>120 days but more than 90 days and has a total tax liability greater than zero claimed on the return</b> or the ASED has expired, send a Form 4442/e-4442, to RIVO using the referral category, RIVO - TPP.</li> <li>• If the Assessment Statute Expiration Date (ASED) is <b>90 days or less and has a total tax liability greater than zero claimed on the return</b>, send an email to RIVO Statute Team using email box # [REDACTED] # . The subject line should be <b>EXPEDITE for Quick Assessment</b>. The body of the email should include the TIN, tax period and DLN of the original return.</li> <li>• If the taxpayer cannot fax in the copy, advise the taxpayer to mail in the return to the following address and allow 9 weeks for processing. <b>DO NOT</b> send a Form 4442 to RIVO, notate the account that mailing address was provided.</li> <li>• Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053</li> <li>• RIVO will place a control on the case once the tax return</li> </ul>
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		<p>is sent to processing with RTP in the activity code.</p> <ul style="list-style-type: none"> <li>• RIVO is only monitoring the account and once the return shows up on IDRS in an SP processing area, RIVO will close the control. If there are further questions on the processing of the return, follow applicable IRM procedures based on status of the return (i.e., return is in ERS area, review IRM for ERS statuses and respond to TP accordingly). Do not refer inquiries to RIVO.</li> <li>• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.</li> </ul>
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**IRM 25.25.6.7.1.2 - Added instructions for TPP OAR or Bulk OAR returns being sent to SP for processing. RIVO employees will return the edited return to TAS and they will forward to SP for processing and monitor the account**

(1) Return Integrity Verification Operation (RIVO) may receive requests for MFT 32 reversals for current or prior year tax returns in the following inventory:

- Incoming fax from # [REDACTED] # or correspondence inventory

- Accounts Management System (AMS) e-4442 "RIVO Complex Issue Not ID Theft" queue
- AMS e-4442 "RIVO-TPP" queue
- Inventory assigned by an RIVO analyst

**Reminder:** The control base activity field can show what actions have been taken or need to be taken, see Exhibit 25.25.6-10. Also, to prevent delays, for any case with duplicate or multiple controls, case actions must be coordinated with the other control prior to taking any actions on the account.

**Note:** \*\*If TAS issues an Operation Assistance Request (OAR) and the tax return must be sent to SP for processing. RIVO MUST send the edited tax return to TAS for expedite processing. TAS will forward the OAR to SP and will monitor the account.

(2) Follow the chart below to initiate the systemic or manual MFT 32 reversal process to move valid tax returns from the MFT 32 module to the MFT 30 module:

**Note:** Beginning in **Cycles 202347 - 202352**, TPP returns for (CURRENT or PRIOR) tax years can NO longer be moved **TO** or **FROM** the MFT 32 module. If action is taken to move the return to or from the MFT 32 module on or after **Cycle 202347**, this will cause an unpostable transaction to generate. The unpostable will be reassigned to the originating employee for corrective action.

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

IF	AND	THEN
<b>1</b> The return is for the current tax year 2022 or the preceding tax year 2021 AND The valid tax return is posted as a TC 976 on the MFT 32 module  <b>Note:</b> Beginning in cycle 202347 TPP returns for (CURRENT or PRIOR) tax years can NO longer be moved TO or FROM the MFT 32 module. If action is taken to move the return to or from	It is between <b>Cycles 1 - 46</b> , see IRM 3.30.123-2, 2023 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) AND The MFT 32 module does <b>not</b> contain a posted TC 971 AC 111 for the same DLN or a TC 971 AC 111 that has gone UP 168 RC "0"	<ul style="list-style-type: none"> <li>• Input TC 971 AC 111 on the MFT 32 module, include the DLN of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen.</li> </ul> <b>Exception:</b> Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 has already been input on MFT 32 but the return did not post to MFT 30, the return will need to be reprocessed to MFT 30. See IRM 25.25.6.8,

<p>MFT 32 on or after cycle 202347, this will cause an unpostable to generate. The unpostable will be reassigned to the originating employee for corrective action.</p>		<p>Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees</p> <ul style="list-style-type: none"> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen</li> <li>• 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</li> <li>• 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</li> <li>• Add AMS notes for transactions completed</li> </ul>
<p>2 The return is for the current tax year 2022  AND The tax return is posted as a TC 976 on the MFT 32 module</p>	<p>It is between <b>Cycles 47-52</b>, see IRM 3.30.123-2, 2023 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to</p>	<p>The 2022 tax return can NO longer be moved back to the MFT 30 module due to updated programming during <b>Cycles 47 - 52</b>. RIVO will input MFT 32 reversal actions after dead cycles in 2023 for accounts with control base. Follow the instructions below.</p>

	<p>identify the current cycle) AND The MFT 32 module does <b>not</b> contain a posted TC 971 AC 111 for the same DLN or a TC 971 AC 111 that has gone UP 168 RC 0</p>	<ul style="list-style-type: none"> <li>• Open a control base on the MFT 32 module of the tax year in question using the following control: <b>CXX,NONIDT,M,32RV 1485011111,*</b></li> <li>• If a TC 971 AC 111 was previously input on MFT 32, but the return did not post to MFT 30, the return must be reprocessed to MFT 30. Follow Then section instructions in box 3 below for sending the ELF/MEF or paper return to be reprocessed. <b>Do not</b> input the TC 971 AC 111 or open the control. Only one TC 971 AC 111 containing the same DLN can be input on the MFT 32 module.</li> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen</li> <li>• 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 <b>WI IVO IRSERR</b>, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• 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 <b>WI RICS</b></li> </ul>
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		<p><b>NOIDT</b>, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</p> <ul style="list-style-type: none"> <li>Add AMS notes for transactions completed.</li> </ul>
<p><b>3</b> For prior year 2021 tax return AND The valid tax return is posted as a TC 976 on the MFT 32 module</p>	<p>It is between <b>Cycles 47-52</b>, see IRM 3.30.123-2, 2023 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p>	<p>The 2021 tax return can NO longer be moved back to the MFT 30 module due to updated programming during <b>Cycles 47 - 52</b>.</p> <ul style="list-style-type: none"> <li>Follow the instructions in Then section of box 4 below</li> </ul>
<p><b>4</b> The return is for <b>ANY</b> year (<b>2020 and prior</b>), regardless of the Cycle, and the return has to be moved back FROM THE MFT 32 module AND The return/account meets one of the following:</p> <ul style="list-style-type: none"> <li>The return is for tax year 2020 or prior</li> <li>The return is for any tax year and a TC 971 AC 111 with the same DLN is posted on MFT 32 and the return did not post to MFT 30</li> <li>There is a TC 971 AC 111 that is UP 168 RC "0" on MFT 32 OR Return meets</li> </ul>	<p>n/a</p>	<p>See IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees.</p>

box 3 conditions above		
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**IRM 25.25.6.8 - Added instructions for TPP OAR or Bulk OAR returns being sent to SP for processing. RIVO employees will return the edited return to TAS and they will forward to SP for processing and monitor the account. Removed COVID delay processing information**

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

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

**Note:** \*\*If TAS issues an Operation Assistance Request (OAR) and the tax return must be sent to SP for processing. RIVO MUST send the edited tax return to TAS for expedite processing. TAS will forward the OAR to SP and will monitor the account.

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

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

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

IF	THEN
<b>1</b> RIVO Employee Actions The taxpayer's return was archived or deleted and needs to be sent to processing ( returns moved to MFT 32	<ul style="list-style-type: none"> <li>• Obtain the return.</li> <li>• Paper Returns - Check MFT 32 Reversal fax mailbox for the return copy (TXMOD may show a control with activity code" RCDRTXXXXX" OR</li> </ul>

or that were archived/deleted in the TPP process as an ID theft return).

**Exception: #** [REDACTED]

**#**

- Paper returns - Check AMS "View Images" link for a copy of the return OR
- Paper Returns - If no copy found from the above search, request the return using CC ESTABDV and allow 6-8 weeks to receive the return (DO NOT input ESTAB requests for DLNs with FLCs serviced by Kansas City Files, send the 418C) send a Letter 418C, Amended/Original return Unavailable; Copy Requested, to the taxpayer to request the return copy and include fax number # [REDACTED] # [REDACTED]
- Monitor the account for the return copy and if it is not received within 45 days, follow dummy return procedures in box 2 below.
- If Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP).
- Once the copy of the return is obtained, continue with actions below.
- If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen
- If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.
- When reversing the TC 971 AC 506, if 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.

	<ul style="list-style-type: none"> <li>• 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".</li> <li>• All edits made on the return must be in "RED" ink</li> <li>• To prepare the paper or ELF/MeF return for processing, stamp the return in the upper left-hand corner using the RIVO stamp (this identifies the return should be treated as priority in SP).</li> <li>• Line through the DLN.</li> <li>• Make the following edits to the return. Edit Special Processing Code ( ) "B" to the right of the entity section. Circle out any notation of SPC "M."</li> <li>• Circle out any notation of "copy" or "amended."</li> <li>• In the signature line notate "Do not Correspond for Signature"</li> <li>• 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.</li> </ul> <p><b>Note:</b> 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"> <li>• Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents.</li> <li>• If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR) follow procedures in IRM 25.25.2.11, Special Procedures for Returns Previously Identified as Identity Theft.</li> <li>• **If TAS issues an Operation Assistance Request (OAR) and the tax return must be sent to SP for</li> </ul>
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	<p>processing. After all required actions are completed, the edited tax return <b>must</b> be sent to TAS for expedite processing. TAS will forward the return to SP. RIVO WILL NOT open a monitor control base if sending the return to TAS for processing. TAS will monitor the account.</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,RTP-MMDD,M,32RV (where MMDD is the month and day you are sending the return to SP) 1487355555,*</li> <li>• RIVO will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area.</li> <li>• Once RIVO has sent the return to be reprocessed, the TPP issue was resolved and SP is processing the return. Account research must be completed to determine the status of the return. Reprocessing timeframe is normally 6-8 weeks.</li> </ul>
<p><b>2</b> RIVO Employee Actions The return could not be obtained from Files or no response was received to the Letter 418C Amended/Original Return Unavailable; Copy Requested, and the return copy was not located on "View Images" or in fax mailbox</p>	<ul style="list-style-type: none"> <li>• The return must be reprocessed as a <b>Dummy Return</b>.</li> <li>• All edits made on the return must be in "RED" ink</li> <li>• Prepare a Dummy return with all information available on CC TRDBV and other applicable command codes including all forms and schedules.</li> <li>• Use the form type Form 1040 for all tax years. DO NOT use Form 1040A or 1040EZ or they will be rejected by SP.</li> </ul>

	<ul style="list-style-type: none"> <li>• Complete all entity entries with the name, address, filing status and TIN area of the return. Include dependent information. Use the taxpayer's most current address of record. Do not use CC IRPTR data as a valid address for the taxpayer.</li> <li>• Enter "Prepared by IRS - Do Not Correspond for Signature" on the signature line.</li> <li>• Edit the return in the upper left-hand corner using the RIVO stamp (this identifies the return should be treated as priority by SP).</li> <li>• For DLN requirements see IRM 21.5.2.4.23.11 (2) Reprocessing "Dummy" Returns. The same DLN cannot be used for certain returns, refer to the link above for conditions.</li> <li>• Make the following edits to the return. Edit Special Processing Code (SPC) "B" to the right of the entity section. Circle out any notation of SPC "M."</li> <li>• 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.</li> </ul> <p><b>Note:</b> 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"> <li>• Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents.</li> <li>• Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*</li> </ul>
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	<ul style="list-style-type: none"> <li>FRE will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area.</li> <li>Once RIVO has sent the return to be reprocessed, the TPP issue was resolved and SP is processing the return. Account research must be completed to determine the status of the return. Reprocessing timeframe is normally 6-8 weeks.</li> </ul>
<b>3</b> RIVO Employee Actions The MFT 32 monitor control is opened to RIVO with activity control "XXRTP-MMDD" by a NON-RIVO function	<ul style="list-style-type: none"> <li>FRE will review the MFT 32 listing for monitor controls with the following indicators to ensure subsequent actions below are completed.</li> <li>Case controls will show activity field "XXRTP-MMDD" XX = AM is Accounts Management  XX is the function who sent the return and MMDD is the month and day the return was sent to SP for reprocessing)</li> <li>RIVO MFT 32 team will update Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.</li> <li>FRE will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area.</li> </ul>

(3) For NON-RIVO employees where an archived or deleted return is deemed as the taxpayer's valid tax return or the MFT 32 reversal attempt was input and failed, employee will need to take the following actions to reprocess the valid tax return manually:

IF	THEN
<b>1</b> NON-RIVO Employee Actions The attempt to move the valid return	<ul style="list-style-type: none"> <li>The return can no longer be moved systemically and must be reprocessed.</li> </ul>

<p>from MFT 32 on or after Cycle 47 failed and the return must now be reprocessed manually</p> <p><b>Caution:</b> If the Assessment Statute Expiration Date (ASED) is <b>90 days or less and has a total tax liability greater than zero claimed on the return</b>, send an email to RIVO Statute Team using email box # [REDACTED] #. The subject line should be <b>EXPEDITE for Quick Assessment</b>. The body of the email should include the TIN, tax period and DLN of the original return. Follow instructions for reversing the markers, but DO NOT forward the return to be processed and do not send a Form 4442 to RIVO. RIVO will take statute actions to post the return.</p>	<ul style="list-style-type: none"> <li>• If the return was Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP). Continue with bullet 4 for remaining actions.</li> <li>• If a paper return, initiate a Form 4442, <i>Inquiry Referral</i>, to RIVO using "RIVO - TPP" queue. Include "MFT 32 Reversal Request" the taxpayer was authenticated and add the DLN of the return to be moved from MFT 32 to MFT 30. Verify the DLN number before submitting. Reverse the account markers following bullets below.</li> <li>• Remember to review the address and update it to the valid return address.</li> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen</li> <li>• 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.</li> <li>• 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.</li> <li>• 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".</li> <li>• All edits made on the return must be in "RED" ink</li> <li>• To prepare the return for processing, edit the return in the upper left-hand</li> </ul>
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	<p>corner and write RIVO (to identify the return should be treated as priority).</p> <ul style="list-style-type: none"> <li>• Line through the DLN.</li> <li>• Make the following edits to the return. Edit Special Processing Code (SPC) "B." Circle out any notation of SPC "M."</li> <li>• Circle out any notation of "copy" or "amended."</li> <li>• In the signature line notate "Do not Correspond for Signature".</li> <li>• 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.</li> </ul> <p><b>Note:</b> 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"> <li>• Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents.</li> <li>• Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,XXRTP-MMDD,M,MISC (XX is for AM and MMDD is the month and day you are sending the return to SP) 1487355555,*</li> <li>• RIVO will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area.</li> </ul>
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