



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.28.4

SEPTEMBER 5, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) This transmits revised IRM 3.28.4, Special Processing Procedures - Identity Theft Returns for Submission Processing.

MATERIAL CHANGES

- (1) IRM 3.28.4.1.5 - Terms/Definitions/Acronyms - Added ASER and RSED to the Acronyms table. IPU 25U0319 issued 03-07-2025.
- (2) IRM 3.28.4.1.5 - Terms/Definitions/Acronyms - Removed acronym ITAR as it is no longer worked by IDTVA. IPU 25U3534 issued 07-31-2025.
- (3) IRM 3.28.4.1.7 - Internal Revenue Manual (IRM) Deviations - Changed subsection title to **Internal Revenue Manual (IRM) Deviations/Local Procedures**. IPU 25U0319 issued 03-07-2025.
- (4) IRM 3.28.4.4 - UPC 147 RC 0 - (1) Corrected the conditions that cause this unpostable and the checks that are bypassed by Master File. IPU 25U0319 issued 03-07-2025.
- (5) IRM 3.28.4.4.4 - Research Steps - Changed subsection title to **Research Steps** for UPC 147 RC 0. IPU 25U0319 issued 03-07-2025.
- (6) IRM 3.28.4.4.4 - Research Steps for UPC 147 RC 0 - (3) Removed irrelevant instruction about clearing statute imminent cases. The removal of (3) caused renumbering of the remainder of this section. (11) Removed unnecessary sentence as it is covered in the link to IRM 3.28.4.4.5 in (10). IPU 25U3449 issued 06-27-2025.
- (7) IRM 3.28.4.4.5 - Determination and Closure Instructions for UPC 147 RC 0 - (4)A and 4(B). Added caution to not close unpostables with URC 8 during end of year maintenance cycles. IPU 25U0319 issued 03-07-2025.
- (8) IRM 3.28.4.4.5 - Determination and Closure Instructions for UPC 147 RC 0 - (3) Added to cycle delay 1 cycle when CCC 3 is present. (4) Corrected maintenance cycles to cycles 47-03 in table. IPU 25U3449 issued 06-27-2025.
- (9) IRM 3.28.4.4.5.1 - Internal Revenue Service Numbers (IRSNs) - (5) Added the paragraphs to use when sending Letter 685C and use of the IAT Letters Tool is mandatory. IPU 25U3449 issued 06-27-2025.
- (10) IRM 3.28.4.4.5.1 - Internal Revenue Service Numbers (IRSNs): Added clarification on IRSN procedures and that it must be assigned by the Entity Control Unit (ECU) in paragraph (1). Added explanation on what is not an IRSN in paragraph (2). Added instruction to suspend the document when sending F 9956 to ECU in paragraph and added a table with routing instructions and the time line of processing the F 9956(4). Added instruction on correspondence and that the ECU will send the letter to the taxpayer in paragraph (5). Added instruction and explanation on URC 6 closure in paragraph (7). Added instruction and explanation on URC 8 closure in paragraph (8). IPU 25U3534 issued 07-31-2025.
- (11) IRM 3.28.4.4.5.2 - Non-Identity Theft Related Issues on UPC 147 Returns - (1) Added issue if a Looping unpostable condition occurs. IPU 25U0319 issued 03-07-2025.

- (12) IRM 3.28.4.4.5.2 - Non-Identity Theft Related Issues on UPC 147 Returns - (2) Corrected maintenance cycles to cycles 47-03 in Caution. IPU 25U3449 issued 06-27-2025.
- (13) IRM 3.28.4.4.5.2 - Non-Identity Theft Related Issues on UPC 147 Returns - (2) Added guidance to attach printout of CC UPRES to Form 8749. IPU 25U0319 issued 03-07-2025.
- (14) IRM 3.28.4.4.5.2 - Non-Identity Theft Related Issues on UPC 147 Returns - (2) Added caution to not close unpostables with URC 8 during end of year maintenance cycles 48-03. IPU 25U0319 issued 03-07-2025.
- (15) IRM 3.28.4.5 - Returns on MFT 32 - (1) Clarified that referrals from Form 4442s and TAS OARs requesting MFT 32 reversals indicate the taxpayer's identity has been verified through High-Risk Disclosure questions. IPU 25U3449 issued 06-27-2025.
- (16) IRM 3.28.4.5.1 - MFT 32 Reversals - UPC 147 RC 0 - (2) Removed unnecessary Note about Statute Imminent cases as this is covered in IRM 3.28.4.5.3 and 3.28.4.7. IPU 25U3449 issued 06-27-2025.
- (17) IRM 3.28.4.5.3 - Procedures for Manually Reprocessing MFT 32 Returns - (2) Clarified to obtain a copy of the return only if necessary. IPU 25U0319 issued 03-07-2025.
- (18) IRM 3.28.4.5.3 - Procedures for Manually Reprocessing MFT 32 Returns - (2)B Added additional information for CC ESTAB, 0418C Letter paragraphs and information about AMS history narratives. IPU 25U0319 issued 03-07-2025.
- (19) IRM 3.28.4.5.3 - Procedures for Manually Reprocessing MFT 32 Returns - (3) Note Removed temporary guidance to elevate to HQ when the received date of the return is more than 3 years before the current 23C date. IPU 25U0319 issued 03-07-2025.
- (20) IRM 3.28.4.5.3 - Procedures for Manually Reprocessing MFT 32 Returns - (3) #6 Specified location to edit SPC "B" on the return. IPU 25U0319 issued 03-07-2025.
- (21) IRM 3.28.4.5.3 - Procedures for Manually Reprocessing MFT 32 Returns - (3) #18 Changed "Route to Batching for expedited processing" to "Route to Batching for processing (expedite if necessary)". IPU 25U0319 issued 03-07-2025.
- (22) IRM 3.28.4.5.3 - Procedures for Manually Reprocessing MFT 32 Returns - (17) Added procedures and routing instructions to send statute and statute imminent tax returns to AM Statute function for manual assessment and barred assessment processing at each campus. IPU 25U3449 issued 06-27-2025.
- (23) IRM 3.28.4.5.3 - Procedures for Manually Reprocessing MFT 32 Returns: Replaced the Routing Slip F 12536 with F 12305, added instruction on MeF procedures, corrected the Mail Stop number to AM, and added a note section with explanation on what information is needed for F 12305 in paragraph 18. IPU 25U3534 issued 07-31-2025.
- (24) IRM 3.28.4.5.3 - Procedures for Manually Reprocessing MFT 32 Returns - Updated content formatting for para 18. IPU 25U3540 issued 08-01-2025.
- (25) IRM 3.28.4.7 - Procedures for Reprocessing Deleted Returns - UPC 147 RC 0 Only - (1) Added clarification that taxpayer's identity has been verified through High Risk Disclosure questions. IPU 25U0319 issued 03-07-2025.
- (26) IRM 3.28.4.7 - Procedures for Reprocessing Deleted Returns - UPC 147 RC 0 Only - (2) Added link to SERP - Form 4442 Submission Processing Unpostable Referral Listing. IPU 25U0319 issued 03-07-2025.

- (27) IRM 3.28.4.7 - Procedures for Reprocessing Deleted Returns - UPC 147 RC 0 Only - (3)B Added additional information for CC ESTAB, 0418C Letter paragraphs and information about AMS history narratives. IPU 25U0319 issued 03-07-2025.
- (28) IRM 3.28.4.7 - Procedures for Reprocessing Deleted Returns - UPC 147 RC 0 Only - (4) Removed guidance to research the deleted return as the taxpayer's identity has been verified through High Risk Disclosure questions per paragraph (1). IPU 25U0319 issued 03-07-2025.
- (29) IRM 3.28.4.7 - Procedures for Reprocessing Deleted Returns - UPC 147 RC 0 Only - (4) Note Removed temporary guidance to elevate to HQ when the received date of the return is more than 3 years before the current 23C date. IPU 25U0319 issued 03-07-2025.
- (30) IRM 3.28.4.7 - Procedures for Reprocessing Deleted Returns - UPC 147 RC 0 Only - (4) #5 Specified location to edit SPC "B" on the return. IPU 25U0319 issued 03-07-2025.
- (31) IRM 3.28.4.7 - Procedures for Reprocessing Deleted Returns - UPC 147 RC 0 Only - (4) #13 Changed "Route to Batching for expedited processing" to "Route to Batching for processing (expedite if necessary)". IPU 25U0319 issued 03-07-2025.
- (32) 3.28.4.7 - Procedures for Reprocessing Deleted Returns - UPC 147 RC 0 Only - (12) Added procedures and routing instructions to send statute and statute imminent tax returns to AM Statute function for manual assessment and barred assessment processing at each campus. IPU 25U3449 issued 06-27-2025.
- (33) IRM 3.28.4 - Editorial changes have been made throughout the IRM and include:
 - Corrected spelling and grammatical errors
 - Corrected references, citations and links
 - Removed outdated and duplicated content .

EFFECT ON OTHER DOCUMENTS

IRM 3.28.4 Special Processing Procedures - Identity Theft Returns for Submission Processing, dated December 3, 2024 (effective January 1, 2025) is superseded. This IRM incorporates IRM Procedural Updates (IPU): 25U0319 issued March 07, 2025, IPU 25U3449 issued June 27, 2025, IPU 25U3534 issued July 31, 2025, and IPU 25U3540 issued August 1, 2025.

AUDIENCE

Individual Master File (IMF) Notice Review Units, Taxpayer Services, Submission Processing Centers.

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3.28.4

Identity Theft Returns for Submission Processing

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3.28.4.1
(01-01-2025)
Program Scope and Objectives

- (1) **Purpose:** This IRM contains procedures for working the following types of identity theft (IDT) related cases:
 - Potential IDT returns that unpost as Unpostable Code (UPC) 147 Reason Code (RC) 0. The procedures include research to determine whether the return was filed by the owner of the taxpayer identification number (TIN), or someone else.
 - Requests for returns to be moved from Master File Tax (MFT) 32 to MFT 30 when research determines that the return was filed by an authorized filer. Submission Processing Specialized Identity Theft (SPIDT) tax examiners only work cases where the return was originally moved to MFT 32 by SPIDT or the ERS/Rejects function input special processing code (SPC) "T".
- (2) **Audience:** The primary users of this IRM are Submission Processing employees in the Notice Review function, who work Identity Theft related returns.
- (3) **Policy Owner:** Director, Submission Processing.
- (4) **Program Owner:** Post Processing Section (An organization within Submission Processing, Specialty Branch).
- (5) **Primary Stakeholders:** Other areas that are affected by these procedures include:
 - Accounts Management
 - Taxpayer Advocate Service
 - Return Integrity and Compliance Services

3.28.4.1.1
(01-01-2025)
Background

- (1) Confirmed Identity Theft victims are provided an Identity Protection PIN (IP PIN) to use when filing their future returns. If the return does not contain the required IP PIN or contains an IP PIN that does not match the IP PIN present in the IDRS entity, the return unposts UPC 147 RC 0. The unpostable returns are routed and maintained in the Generalized Unpostable Framework (GUF) system. After research, unpostable resolution codes (URC) are input to resolve the unpostable condition.
- (2) Situations occur where a return needs to be moved (reversed) from MFT 32 to MFT 30 in order for a refund to be processed. The SPIDT function processes requests for reversal only when the return was originally moved by SPIDT or the ERS/Rejects function input special processing code (SPC) "T".

3.28.4.1.2
(01-01-2021)
Authority

- (1) Authority for these procedures is found in the following sections of the Internal Revenue Code (IRC) and their corresponding Treasury regulations:
 - IRC 6201(a)
 - IRC 6402(a)
- (2) All Policy Statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements.

3.28.4.1.3
(01-01-2018)
Responsibilities

- (1) The Director of Submission Processing is responsible for policy related to this IRM.

- (2) The Submission Processing Input Corrections Operations Manager is responsible for monitoring operational performance for their operation.
- (3) The Manager/Team Lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The tax examiners are responsible for following the instructions contained in this IRM and maintain updated IRM procedures.

3.28.4.1.4
(01-01-2021)

Program Management and Review

- (1) **Program Goals:** Review unpostable returns and ensure that the valid returns are posted to the taxpayer's account and the fraudulent returns are posted to MFT 32.
- (2) **Program Reports:** Generalized Unpostable Framework (GUF) reports are used for inventory management, work assignment and follow-up. These reports are stored on the Control-D system. Information about specific reports is found in IRM 3.12.32.20, GUF Listings and Reports - General Information and Distribution.
- (3) **Program Effectiveness:** The tax examiner's (TE's) case work is subject to Quality Review conducted using the Embedded Quality for Submission Processing (EQSP) System and Measured Employee Performance System (MEPS).
- (4) **Annual Review:** Annually review the processes outlined in this IRM to ensure accuracy and promote consistent tax administration.

3.28.4.1.5
(07-31-2025)

Terms/Definitions/ Acronyms

- (1) The table lists commonly used acronyms.

Acronyms

Acronym	Definition
AMS	Accounts Management Services
ASED	Assessment Statute Expiration Date
CC	Command Code
CCC	Computer Condition Code
CII	Correspondence Imaging Inventory
CSR	Customer Service Representative
DLN	Document Locator Number
EITC	Earned Income Tax Credit
EFTPS	Electronic Federal Tax Payment System
EUP	Employee User Portal
GUF	Generalized Unpostable Framework

Acronym	Definition
HSH	Household Help
IAT	Integrated Automation Technologies
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
IDTVA	Identity Theft Victim Assistance
IP PIN	Identity Protection Personal Identification Number
IPSU	Identity Protection Specialized Unit (inventory process reference only, does not define teams/units)
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRPTR	Information Returns Transcript File on Line
IRS	Internal Revenue Service
IRSN	Internal Revenue Service Number
ITIN	Individual Taxpayer Identification Number
LKA	Last Known Address
MFT	Master File Tax (Code)
NTA	National Taxpayer Advocate
OAR	Operations Assistance Request
OFP	Organization, Function and Program
P&A	Planning and Analysis
RC	Reason Code
RIVO	Return Integrity and Verification Operations
RPD	Return Processable Date
RRD	Return Received Date
RSED	Refund Statute Expiration Date
RTR	Remittance Transaction Research System
SPC	Special Processing Code

Acronym	Definition
SPIDT	Submission Processing Identity Theft
SSA	Social Security Administration
SSN	Social Security Number
SSSN	Spouse Social Security Number
TAC	Taxpayer Assistance Center
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TE	Tax Examiner
TIN	Taxpayer Identification Number
TPP	Taxpayer Protection Program
UPC	Unpostable Code
URC	Unpostable Resolution Code
URF	Unidentified Remittance File
XSF	Excess Collection File

3.28.4.1.6
(01-01-2025)

Related Resources

- (1) The following websites and electronic tools are used to resolve the UPC 147 cases:
 - Integrated Automation Technologies (IAT)
 - Integrated Data Retrieval System (IDRS)
 - Employee User Portal (EUP)
 - *Servicewide Electronic Research Program (SERP)*
 - Accounts Management Services (AMS)
 - Remittance Transaction Research (RTR) System
 - *IDRS Command Code Job Aid*
- (2) The IRS adopted the Taxpayer Bill of Rights (TBOR) in June 2014. Employees are responsible for being familiar with and acting in accordance with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *Taxpayer Bill of Rights*.

3.28.4.1.7
(03-07-2025)

Internal Revenue Manual (IRM) Deviations/Local Procedures

- (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.
- (2) Local procedures or instructions are formally issued and communicated through memorandum to employees in a specific office or campus. See IRM 1.11.2.2.1.1, Local Procedures, for more information.

3.28.4.1.8
(01-01-2025)
IDRS Access

- (1) While working assigned cases, SP employees may come across some accounts that are blocked on IDRS. These accounts can be identified by an IDRS security violation message: "Unauthorized Access to This Account". When employees attempt to access a blocked case using the Corresponding Imaging Inventory (CII) the error message , "You are not authorized to access this case" will display. Forward the case (e.g., UPTIN screens, correspondence, etc.) to your manager to elevate to Planning & Analysis (P&A) staff.

access to the account. Managers retain the original case in a file awaiting access (can take up to five business days). Once notified access has been granted, the case can be processed following applicable procedures.

#

3.28.4.2
(01-01-2025)
Taxpayer Advocate Service (TAS)

- (1) This subsection contains information on TAS background, referring cases to TAS and processing TAS OARs received by SPIDT.

3.28.4.2.1
(01-01-2025)
TAS Background / Referring Cases to TAS

- (1) **TAS Background**
 - The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
 - TAS criteria includes economic burden, systemic burden, best interest of the taxpayer, and public policy. See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, if additional information is required.
 - Employees should not view TAS case criteria as a means of excluding taxpayers from TAS, but rather, as a guide to TAS case acceptance. The criteria under which TAS accepts a case should not govern whether a taxpayer is entitled to relief.

- (2) **Referring Cases to TAS**

- Refer taxpayers to TAS when the contact meets TAS criteria and you can't resolve the taxpayer's issue the same day. The definition of **same day** is within 24 hours. **Same day** cases include cases you can completely resolve in 24 hours, as well as cases in which you have taken steps within 24 hours to begin resolving the taxpayer's issue. The taxpayer should be advised that TAS is available if the taxpayer is not satisfied with the service received. Provide the taxpayer with the number for the NTA toll-free case intake line, 1-877-777-4778 or TTY/ TDD 1-800-829-4059. **Do not refer these cases to TAS unless they meet TAS criteria and the taxpayer asks to be transferred to TAS.** Refer to IRM 13.1.7.5, Same-Day Resolution by Operations.
- An IRS employee should make a referral to a TAS office if the employee receives a taxpayer contact and cannot initiate action to resolve the inquiry or provide the relief requested. A taxpayer does not have to specifically request TAS assistance to be referred to TAS. When appropriate, IRS employees advise taxpayers of the option to seek TAS

assistance. It is important that all IRS employees handle potential TAS cases with the taxpayer's best interest in mind. Refer also to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for more information.

- When referring cases to TAS, use Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), and forward it to TAS in accordance with your local procedures. Check the TAS box on AMS, if applicable.
- Do not refer the following types of cases to TAS: Cases where the taxpayer's complaint or inquiry only questions the constitutionality of the tax system; or Cases where the focus of the taxpayer's inquiry is solely to employ frivolous tax strategies to avoid or delay filing or paying federal taxes

Note: TAS Case criteria is defined in IRM 13.1.7.2, Introduction to TAS Case Criteria.

3.28.4.2.2
(01-01-2025)
**TAS OAR Processing
Guidelines**

- (1) A Form 12412, Operations Assistance Request (OAR), is used by TAS to request assistance on a TAS case when TAS does not have the authority to take the required action. Unless otherwise noted by manager, OAR cases take precedence over other SPIDT cases.
- (2) Route SPIDT OAR referrals to SP Input Correction Notice Review (ICN) E-OAR Mailbox at each site. **147** case will be documented in the subject line of the E-mail by TAS. OARs received through the ICN E-OAR Mailbox are distributed to the TAS Liaison or appropriate employee and worked as a priority.
- (3) SPIDT should review the OAR to confirm it has been routed correctly. If the OAR has been routed to SPIDT in error, advise TAS that SPIDT works UPC 147 RC 0 and does MFT 32 reversals if the return was originally moved to MFT 32 by SPIDT or the ERS/Rejects function input special processing code (SPC) "T".
- (4) Make every effort to expedite completion of OAR cases. The Requested Completion Date is entered by TAS on Form 12412 in box 3 of Section IV. Send any issued taxpayer correspondence to the case assigned TAS employee while TAS has an open control.

Note: The OAR may request delegated authority for TAS to issue a manual refund; see IRM 3.28.4.5.4, TAS Request for Manual Refund.

- (5) When TAS has requested expedited processing, the Operating Division or Functional Liaison acknowledges receipt via Form 3210, Document Transmittal, secure messaging E-mail, facsimile, or by telephone within one (1) workday of receipt of the OAR. When TAS does not require expedited processing, the Operating Division or Functional Liaison acknowledges receipt via Form 3210, secure messaging E-mail, facsimile, or by Telephone within three (3) workdays of receipt of the OAR.
- (6) Contact the TAS employee assigned within one (1) workday when:
 - a. Determining additional research or documentation is required on OAR
 - b. To obtain and re-negotiate the requested completion date on expedited processing of an OAR

Note: Follow procedures outlined in the Service Level Agreement when the TAS employee does not provide the information within the time frame provided.

- (7) Immediately notify management when resolution of a taxpayer's case cannot be completed by the requested completion date or by a negotiated extension date. Work with the Taxpayer Advocate contact listed on Form 12412 to arrive at agreed upon time frames for follow-up based on the facts and circumstances of the case.
- (8) Discuss the findings and recommendations on the final disposition of the case with the appropriate TAS contact. The TAS contact is responsible for communicating the final decision on the case to the taxpayer however this does not prohibit the manager/employee from also communicating that decision to the taxpayer.
- (9) Elevate cases to Management when staff cannot agree upon the resolution to the account.
- (10) Resolve the case, and complete the following information on Form 12412:
 - Section V - OD/Func Acknowledgement and Assignment - This section should be completed when the OAR is received in SPIDT.

Note: Box 4 is required if the case meets TAS criteria 1-4. Enter the date Operating Division/Functional Unit decided whether to comply or not with TAS relief/assistance request.
 - Section VI - OD/Func Action Taken - When requested actions have been completed, complete box 1a and 1b.

Note: Boxes 2a, 2b, and 2c are completed only if rejecting the OAR.

The Form 12412 must be returned to the TAS Case Advocate within three (3) workdays from the date that all actions have been completed. For more information on TAS case procedures, refer to IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria.

- (11) Monitor the account for the return to post.

3.28.4.3 (01-01-2025) Form 4442, Inquiry Referral

- (1) SPIDT may receive *Form 4442*, Inquiry Referral, requests to process the following:

Requests for	See the following for more information
MFT 32 reversals	IRM 3.28.4.5, Returns on MFT 32.
Deleted returns - UPC 147 RC 0 Only	IRM 3.28.4.7, Procedures for Re-processing Deleted Returns - UPC 147 RC 0 Only.
Open UPC 147 RC 0	See numbers 2-4 below.

- (2) All Business Operating Divisions (BODs) requesting closure of an unpostable case must follow the instructions on the Form 4442 Submission Processing Unpostable Referral Listing found on the *SERP - Form 4442 Submission Processing Unpostable Referral Listing*.
- (3) A Form 4442 should only be submitted if the unpostable case has not been resolved within 8 weeks of unposting. If the Form 4442 is received before the 8 weeks has lapsed, the referral may be returned to the originator to be re-submitted once the timeframe is met.

Caution: Before rejecting a referral back to a BOD, verify the unpostable transaction is not a repeat unpostable. Some transactions will unpost under different UPCs. The literal "CYC" on Line 1 of CC UPTIN and on line 2 of CC UPRES identifies the original cycle the transaction record went unpostable. If 8 cycles have lapsed since the transaction originally unposted, continue processing the referral as requested.

- (4) If the Form 4442 , is received and there is not an open unpostable, return the referral to the originator.
- (5) If a valid Form 4442, Inquiry Referral, is received by SPIDT, **work it within 20 days of the received date.**
- (6) The campuses must verify the Referral Listing contains accurate information and submit updates as necessary.
- (7) For more information on Form 4442, see IRM 21.3.5, Taxpayer Inquiry Referrals Form 4442.

3.28.4.4
(03-07-2025)
UPC 147 RC 0

- (1) This condition occurs when:
 - a. the tax return does not contain an Identity Protection Personal Identification Number (IP PIN) when an IP PIN is present in the IDRS entity (IP PIN Validity indicator is set to 2 for this condition).

Note: MF will bypass this check / condition for MFT 29 TC 150, MFT 32 TC 150, returns with SPC T, UPC 126 RC 1, prior year returns (prior year return, as defined for this check is a return prior to the current tax year and the previous 3 tax years), returns with SPC B, and corrected UPC 147, UPC 183 or UPC 126.
 - b. the IP PIN input from the tax return and the posted IP PIN mismatch (IP PIN Validity indicator is set to 3 for this condition).

Note: MF will bypass this check / condition for prior year returns (prior year return, as defined for this check is a return prior to the current tax year and the previous 3 tax years).
 - c. Effective January 2020, when the Filing Status is 2 or 6, MF will check if the IP PIN in the entity is significant for both the primary and secondary taxpayer accounts.

3.28.4.4.1
(01-01-2025)
**Integrated Automation
Technology (IAT) UNP
147 IDTheft Tool**

- (1) IAT UNP147 ID theft tool will be used by running the GUF 11-40 or GUF 55-40 weekly when the new receipts generate to assist in determining what actions to take and how to resolve UPC 147 RC 0 cases.

- a. The IAT UNP147 ID theft tool is mandated to resolve unpostable condition to ensure timeliness of processing tax returns, when available.
- b. You must be signed onto Integrated Data Retrieval System (IDRS) prior to using any IAT tool. The tool will display an error message if the tool is loaded and it detects you are not signed onto IDRS.
- c. The tool is only able to extract data from current year cycles.
- d. The tool will research various command codes and compare the information. The completed report will be saved after the tool has been ran.
- e. When the tool errors or is not working properly then resolve the UPC 147 RC 0 manually by using the procedures beginning at IRM 3.28.4.4.4, Research Steps.
- f. Check the tool monthly for accuracy. If the tool is not working properly, elevate to Campus P&A Analyst to open a ticket to IAT and notify HQ Analyst.

Note: Occasionally RICS/RIVO will run their GII tool to assist with SPIDT inventory. This is a HQ Analyst request through RIVO P&A to get approval for assistance. If the UPC is closed by IDRS number 14838, (RICS TE) DO NOT contact them.

3.28.4.4.2
(01-01-2024)
**Organization, Function,
and Program (OFP)
Codes for UPC 147 RC 0
Work**

- (1) Use the following OFP when working UPC 147 RC 0 cases:
 - 290-40012 for research, review and resolution of open UPC 147 RC 0 cases
 - 550-40012 for clerical activities related to open 147 RC 0 cases
 - 710-40000 for Form 4442 Inquiry Referrals
 - 290-36720 for working TAS OARS.

3.28.4.4.3
(01-01-2024)
**Generalized Unpostable
Framework (GUF)
Command Codes**

- (1) The following command codes (CCs) are used for closing unpostable cases.
 - a. Use **CC UPTIN** to display all open unpostable cases for a specific TIN. CC UPTIN is used to get the cycle sequence number for a case.
 - b. Use **CC UPDIS** to display unpostable records. When CC UPDIS is input with cycle sequence number, the response screen display shown will be CC UPRES.
 - c. Use **CC UPRES** to close the unpostable case. CC UPRES is displayed when CC UPDIS is input.
 - d. Use **CC UPCASZ** to enter remarks. Overlay CC UPRES with CC UPCAS using Definer "Z".

- (2) For more information on the General Unpostables refer to IRM 3.12.32.

3.28.4.4.4
(06-27-2025)
**Research Steps for UPC
147 RC 0**

- (1) Make the determination of whether the unpostable return was filed by the

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page 10 3.28 Special Processing Procedures

- (3) Compare the data from IDRS or the return and attachments to posted return

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If...	And...	Then...
A. Research per IRM 3.28.4.4.4, Research Steps, supports the return was filed by the SSN owner	The return contains one of the following issues: <ul style="list-style-type: none"> • Incorrect tax period • Excessive withholding • Income combined for multiple tax periods on the same return • IRSN processed to a SSN number 	Follow resolution procedures in IRM 3.28.4.4.5.2, Non-Identity Theft Related Issues on UPC 147 Returns.
B. Research per IRM 3.28.4.4.4, Research Steps, supports the return was filed by the SSN owner	The return is a duplicate of a posted return on the valid or invalid side of MFT 30 or posted to MFT 32 (TC 976). See note below if an account merge is required per IRM 3.13.5.12, Valid and Invalid Segment of the Individual Master File (IMF).	Follow resolution procedures in IRM 3.28.4.4.5.3, Duplicate Returns.
C. Research per IRM 3.28.4.4.4, Research Steps, supports the return was filed by the SSN owner	No other issues were identified	Close with URC 0 Input remarks "SPIDT-Good."

Note: Contact the Entity Unit to merge a module when the valid taxpayer has a posted return on the invalid side for the same tax period as the unpostable tax period. Once the merge to the valid side is complete, continue to follow the procedures in the If And Then table above. For more information, see IRM 3.13.5.12, Valid and Invalid Segment of the Individual Master File (IMF).

- (3) Follow the steps in the table below to close the unpostable when it is determined the return was not filed by the actual SSN owner.

Note: If a mixed entity condition is identified, input a history narrative in AMS.

If ...	And ...	Then ...
<p>A. Research per IRM 3.28.4.4.4, Research Steps, supports the return was not filed by the SSN owner because research doesn't support income claimed.</p> <p>Example: Information on CC IRPTR doesn't match or there isn't any information on CC IRPTR.</p>	<p>The tax return is for the current or previous tax year,</p>	<p>Move the return to MFT 32.</p> <ol style="list-style-type: none"> 1. Input TC 971 AC 111 on MFT 30 and include the DLN of the IDT return in the MISC field with "00" to suppress any notices. See IRM 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen. <p>Note: Only TC 976 will post to MFT 32. A return moved to MFT 32 can be viewed using CC TRDBV.</p> <ol style="list-style-type: none"> 2. Research for an existing Computer Condition Code "3" present on the unpostable transaction. Use the appropriate resolution to close the unpostable. <ol style="list-style-type: none"> a. If CCC "3" is present, use URC 0 and cycle delay 1 cycle. b. If CCC "3" is not present, use URC 6, add CCC "3" and cycle delay 1 cycle. <p>Note: Always Input remarks "SPIDT- BAD" on CC UPRES.</p> <ol style="list-style-type: none"> 3. If a confirmed good address can be found, send closing <i>Letter 4310C</i>, ID Theft Refund Crimes Post-Adjustment Letter, to the address of the SSN owner. See IRM 3.28.4.4.6, Sending a Closing Letter, for instructions. 4. Input the Identity Theft indicator, see IRM 3.28.4.4.7, Inputting Identity Theft Indicators.

If ...	And ...	Then ...
<p>B. Research per IRM 3.28.4.4.4, Research Steps, supports the return was not filed by the SSN owner because research doesn't support income claimed.</p> <p>Example: Information on CC IRPTR doesn't match or there isn't any information on CC IRPTR.</p>	<p>The tax return is not for the current or previous tax year,</p>	<p>2. Input comments "SPIDT-BAD."</p> <p>3. If a confirmed good address can be found, send a closing letter to the address of the SSN owner. See IRM 3.28.4.4.6, Sending a Closing Letter for instructions.</p> <p>4. Input the identity theft indicator, see IRM 3.28.4.4.7, Inputting Identity Theft Indicators.</p>

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- (4) Follow the steps in the table below to close the unpostable when it is determined the return was not filed by the actual SSN owner and an IRSN is located or an IRSN assignment is needed.

Note: You will need to request the tax return from Files if this scenario applies.

If ...	And ...	Then ...
<p>A. Research per IRM 3.28.4.4.4, Research Steps, doesn't support the return was filed by the SSN owner because research doesn't support the income claimed by the TP.</p> <p>Example: Information on IRPTR does match with possible employment related identity theft fraud or additional income generated by a person other than the valid SSN owner.</p>	<p>An existing IRSN is located through research,</p>	<ol style="list-style-type: none"> 1. Complete Form 8749, Un-postable Action and Routing Slip, to request Rejects to deny any tax credits and refundable credits. For 2017 and earlier returns, personal exemption(s) must also be denied. Input CCC "3", if not already present, to freeze any possible refund. Follow the procedures in <i>IMF Un-postables Job Aid 2526-701</i>, to complete Form 8749. 2. Input identity theft indicators, see IRM 3.28.4.4.7, Inputting Identity Theft Indicators. 3. Close the unpostable with URC 8 and Null Code 01. Add remarks: "IRSN 9XX-XX-XXXX*". The history remarks field should have the same comments as on Form 8749. 4. Attach Form 8749 to case along with edited paper return or MeF print and send to Rejects. <p>Caution: Do not close un-postables with URC 8 during maintenance cycles 47-03. Resume closing with URC 8 beginning in cycle 04.</p>

If ...	And ...	Then ...
<p>B. Research per IRM 3.28.4.4.4, Research Steps, doesn't support the return was filed by the SSN owner because research doesn't support the income claimed by the TP.</p> <p>Example: Information on IRPTR does match with possible employment related identity theft fraud or additional income generated by a person other than the valid SSN owner.</p>	<p>An existing IRSN can't be located through research,</p>	<ol style="list-style-type: none"> 1. Complete Form 9956, Request for Temporary SSN, and forward to the Entity Unit using local procedures. See IRM 2.4.59, Command Code TMSSN, for more information. 2. Once the IRSN is assigned, complete Form 8749, Unpostable Action and Routing Slip, to request Rejects to deny any tax credits and refundable credits. For 2017 and earlier returns, personal exemption(s) must also be denied. Input CCC "3", if not already present, to freeze any possible refund. Follow the procedures in <i>IMF Unpostables Job Aid 2526-701</i>, to complete Form 8749. 3. Input identity theft indicators, see IRM 3.28.4.4.7, Inputting Identity Theft Indicators. 4. Close the unpostable with URC 8 and Null Code 01. Add remarks: "IRSN 9XX-XX-XXXX*". The history remarks field should have the same comments as on Form 8749. 5. Attach Form 8749 to case along with edited paper return or MeF print and send to Rejects. <p>Caution: Do not close unpostables with URC 8 during maintenance cycles 47-03. Resume closing with URC 8 beginning in cycle 04.</p>

Note: For more information about IRSNs, see IRM 3.28.4.4.5.1, Internal Revenue Service Numbers (IRSNs).

3.28.4.4.5.1
(07-31-2025)

**Internal Revenue Service
Numbers (IRSNs)**

- (1) An IRSN is a temporary number assigned by the Entity Control Unit (ECU) for use when a TIN is needed to process the taxpayer return. An IRSN is used only as an internal identifying number if the taxpayer has not been assigned an SSN or ITIN or their SSN/ITIN was not located through research. Assignment of an IRSN is only requested after complete research to locate a valid TIN is conducted.
- (2) IRSNs display in the same format as a regular SSN with a few exceptions.
 - All IRSNs begin with **9** and have an asterisk * at the end since the IRSN is invalid. Example: 9XX-XX-XXXX*
 - The fourth and fifth digits indicate the campus that assigned the IRSN

Exception: A TIN beginning with a 9 and the fourth and fifth digits are 70-88, 90-92, 94-99 or 93 is not an IRSN.

- (3) Form 9956, Request for Temporary SSN, is used to request an IRSN and is available on the Publishing Service Web page as a "fillable" form.

Note: When completing Form 9956, be sure to check the "YES" box next to the question: "Would you like the account established on Master File?"

- (4) If a valid TIN is not found, suspend the document and route the Form 9956 , Request for Temporary SSN to Entity Control Unit (ECU).

Campus	ECU Mail Stop
Austin	AUAMC - Stop 6824
Kansas City	KCAMC - Stop 6800 N-2
Ogden	OAMC - M/S 6741 (A2)

Note: It takes about 10 days to process the F 9956 .

- (5) **Entity Control Unit (ECU) will send a Letter 0685C or Letter 0685SP** to the taxpayer notifying them of the assignment of a temporary IRSN. They will explain to the taxpayer that the number shown on return is out of the range of numbers assigned by SSA. They will instruct the taxpayer to go to SSA to obtain verification of the number used on the return.
- (6) The taxpayer or the fiduciary must be notified when the IRSN is established by sending a Correspondex *Letter 0685C*, Social Security Number (SSN) Invalid, or the Spanish version *Letter 0685SP*, Social Security Number (SSN) Invalid - Spanish Version, to inform the taxpayer of the IRSN issued during the processing of their tax return. It also instructs the taxpayer to use the number **ONLY** on IRS tax-related correspondence or during IRS phone contact and to not use this number for any other purposes (e.g., driver's licenses, banking identification, etc.).

Note: Use of the IAT Letters Tool is mandatory. When sending *Letter 0685C*, Social Security Number (SSN) Invalid, or *Letter 0685SP*, Social Security Number (SSN) Invalid - Spanish Version, use paragraphs A, B, M, O, 0, 9.

- (7) If the Unpostable case is a TC 150 without claiming EITC or personal exemption, or any other TC, close the case with URC 6 to correct the TIN.

- (8) Under no circumstances will a taxpayer assigned an IRSN receive a personal exemption, tax credits or refundable credits; for example child tax credit, EIC, etc. If personal exemption or EITC is claimed and an IRSN is used on a TC 150, close with URC 8 to Rejects to remove the personal exemption(s) claimed and any credits that are not allowed.

3.28.4.4.5.2
(06-27-2025)

**Non-Identity Theft
Related Issues on UPC
147 Returns**

- (1) The determination may be that the return was filed by the SSN owner, but one of the following issues is present:

- Return was processed for the wrong tax period
- Multiple years of income on one tax year
- An IRSN was processed to a SSN
- Excessive withholding that is not supported by Forms W-2, 1099, 1042-S or other valid supporting documents per CC IRPTR research.

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- A “looping” condition occurs

Note: A looping condition is when the TC 150 unposts UPC 147 RC 0 again after the first UPC 147 RC 0 was resolved **correctly** and another different unpostable has occurred and was resolved correctly (for example, UPC 176 RC 1 then UPC 147 RC 0, then UPC 140 RC 1, then back to UPC 147 RC 0 again).

- (2) Closure steps:

- The unpostable return should be secured **or** verified
- Close the unpostable to Rejects with URC 8 with Null 01
- Follow procedures in *IMF Unpostables Job Aid 2526-701*, to complete *Form 8749*, Unpostable Action and Routing Slip. Notate in box 15 the reason, as defined in paragraph (1) above, and also notate “Input SPC “B” to prevent action from unposting UPC 147 RC 0 again
- Attach Form 4251 or a printout of CC UPRES to *Form 8749*, Unpostable Action and Routing Slip and send to Rejects.

Caution: Do not close unpostables with URC 8 during end of year maintenance cycles 47-03. Resume closing with URC 8 beginning in cycle 04.

- (3) Determine if TDI or notice delay is needed. Input notice delay, if needed.

If...	Then...
MF or SC Status 02,03	Input TC 599 with closing code 017 or 018.
MF or SC Status 20, 21, 56 or 58	Input CC STAUP with definer S.
MF or SC Status 22	Input TC 470.
Any other MF or SC Status or Blank	No need for TDI or Notice delay.

Note: See IRM 3.12.179.18.2.2, Inputting Command Code STAUP or TC 470.

3.28.4.4.5.3
(01-01-2025)
Duplicate Returns

- (1) When researching a UPC 147 RC 0 unpostable, you may identify a return that appears to be a duplicate of a return posted to MFT 30. If the unpostable return is determined to have been filed by the SSN owner, then check whether the return matches **all** of the following items on the posted return and can be considered to be a “true” duplicate.

Note: These procedures do not apply if the original, duplicate or both returns contain a math error.

- Name Control
- Spousal Social Security Number (SSSN)
- Address
- Filing Status Code (FSC) Compare the input with the controlling name line
- Number of exemptions
- Adjusted Gross Income (AGI)
- Taxable Income
- Tax
- Balance Due/Refund
- Credit Elect, if present. Compare input with the sum of the unapplied credit elect amount PLUS the TC 83X amount
- Direct Deposit Information
- Transcribed Forms and Schedules

This list is not all inclusive.

- (2) Use the table to process the duplicate return when a return is posted to MFT 30.

If...	And...	Then...
A. Unpostable return is a “true” duplicate	the Julian date and last digit (processing year) of the DLN is earlier than the posted return’s Julian date	Treat as an original and continue to follow instructions in IRM 3.28.4.4.5, Determination and Closure Instructions for UPC 147 RC 0, for posting the return.

If...	And...	Then...
B. Unpostable return is a "true" duplicate	the Julian date and last digit (processing year) of the DLN is later than the posted return's Julian date	<ol style="list-style-type: none"> 1. Close with URC D and input remarks, "SPIDT-TRUE DUP". Note: Only delete the return after supervisory approval. 2. Cross through the DLN 3. Fill out <i>Form 9856</i>, Attachment Alert, attach to return and forward to files to be associated with the posted return. Refer to IRM 3.28.4.4.8 , Sending Documents to Files, for procedures.
C. Unpostable return is not a "true" duplicate		Continue to follow instructions in IRM 3.28.4.4.5, Determination and Closure Instructions for UPC 147 RC 0, for posting the return.

- (3) Use the table below to process the duplicate return when a return is already posted to MFT 32.

If...	And...	Then...
A. Unpostable return is a "true" duplicate	the Julian date and last digit (processing year) of the DLN is earlier than the MFT 32 posted return's Julian date	Treat as an original and continue to follow instructions in IRM 3.28.4.4.5, Determination and Closure Instructions for UPC 147 RC 0, for posting the return.

If...	And...	Then...
B. Unpostable return is a "true "duplicate	the Julian date and last digit (processing year) of the DLN is later than the MFT 32 posted return's Julian date	<ol style="list-style-type: none">1. Reassign the unpostable to your IDRS number then follow the procedures at IRM 3.28.4.5.1, MFT 32 Reversals - UPC 147 RC 0, to move the return on MFT 32 back to MFT 30.2. Once the MFT 32 return has posted to MFT 30, close the unpostable return with URC "D" and input remarks, "SPIDT-TRUE DUP". Note: Only delete the return after supervisory approval.3. Cross through the DLN.4. Fill out Form 9856. Attach to return and forward to Files to be associated with the posted return. See IRM 3.28.4.4.8, Sending Documents to Files, for procedures to associate a duplicate return to an original MeF return.

If...	And...	Then...
C. Unpostable return is not a "true" duplicate	Return posted to MFT 32 is determined to have been filed by the SSN owner.	<ol style="list-style-type: none"> 1. Follow the procedures in IRM 3.28.4.5.1, MFT 32 Reversals - UPC 147 RC 0, to move the return on MFT 32 back to MFT 30. 2. Continue to follow the instructions in IRM 3.28.4.4.5, Determination and Closure Instructions for UPC 147 RC 0, for resolving the unpostable return.

3.28.4.4.6
(01-01-2025)

Sending a Closing Letter

- (1) If determined that the return was not filed by the SSN owner a closing letter must be sent to inform the taxpayer of the actions taken on the account. Update CC ENMOD as needed, to the confirmed good address and send *Letter 4310C*, ID Theft Refund Crimes Post-Adjustment Letter. See IRM 25.23.2.3.7, When to Update the Victim's Address, for more information. If a confirmed good address cannot be located, update the address to the Service Center address and do not send *Letter 4310C*. See IRM 3.13.5.66, Campus Address Used Only When Taxpayer Address is Unavailable, for the appropriate campus address format.

Note: Do not send *Letter 4310C* to a deceased taxpayer. Send the letter to the deceased taxpayer's personal representative on the account or a surviving spouse.

- (2) If the letter is returned as undeliverable, research to see if there was a typographical error or omission in the address or whether the letter was sent to appropriate address. If the address can be corrected, resend the letter, otherwise destroy as classified waste.

3.28.4.4.7
(01-01-2022)

Inputting Identity Theft Indicators

- (1) Input TC 971 AC 506 when the resolution of the UPC 147 RC 0 resulted in determination of identity theft. For more information, see IRM 25.23.2-8, IMF Only TC 971 AC 506 – IRS Determined Tax-Related Identity Theft Case Closure.
- (2) Prior to marking the taxpayer's account with a TC 971 AC 506 the function **MUST** ensure all corrective actions have been taken. Use the following If and Then chart to take the appropriate corrective action.

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[illegible]

(3)		#
	<p>Example 1:</p> <p>AA 1040 2022 2024-02-07 N/C P PAPER MF UNPOSTABLE</p> <p>AC 1040 2022 2023-04-16 N/C P MEFILE MEF REJECTED</p>	#
	<p>Example 2:</p> <p>AA 1040 2022 2023-04-22 N/C P PAPER MF POSTED</p> <p>AB 1040 2022 2023-04-18 N/C P MEFILE MF UNPOSTABLE</p>	

(4)		#
	AA 1040 2022 2023-06-10 N/C P PAPER MF UNPOSTABLE AB 1040 2022 2023-04-18 N/C P MEFILE MEF REJECTED	

3.28.4.4.8
(01-01-2024)
Sending Documents to Files

- (1) Send various documents received to Files, including responses to correspondence and duplicate returns.
- (2) Use the documents to determine the identity of the return filer. Once the case is resolved, attach the documents to the return and send to Files.
- (3) If the return was e-filed, follow the instructions in paragraph four below for sending the documents to Files.

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290 to generate a non-file DLN. Send the correspondence to the Alpha Files using Form 3210, Document Transmittal. In the 'Remarks' section, notate: "Identity Theft returns(s)/forms or correspondence, store in the Alpha Files". See IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files.

- (4) Use the IAT tool, REQ54 Tool-Adjustment Calculator to input the TC 290 on IDRS. This generates a non-refile DLN and creates Form 12249, Adjustment Document, to print and attach to the documents. Use the following information to complete fields on the tool.
 - a. Blocking Series (BLK) as "05"
 - b. Category Code ""**MISC**""
 - c. IRS Received Date (IRS-RCVD-DT) as stamped on the document. Use due date of return if no date stamp.
 - d. Transaction Code (TC) as "290"
 - e. Transaction amount (AMT) as ".00"
 - f. Hold-CD as "3"
 - g. SOURCE-DOCUMENT-ATTACHED as "Y"
 - h. REMARKS as "Attachment only"
- (5) Prepare a routing form and send the documents with the Form 12249 to Files within 5 days of input. Monitor the TC 290 until posted.

3.28.4.4.9
(01-01-2022)
Review of Closed UPC 147 RC 0 cases with -R Freezes

- (1) TAS OARs may be received on closed UPC 147 RC 0 cases that have a -R freeze input by the SPIDT function (return was not moved to MFT 32).
- (2) Review the return and account information again. Re-check CC IRPTR to see if any wages, withholding(s), Form 1099s, Form 1042-S, etc., has been added since the case was closed. Use the new information in making a determination.

(3)			

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3.28.4.5
(06-27-2025)
Returns on MFT 32

- (1) Referrals from Form 4442s and TAS OARs may be received requesting MFT 32 reversals. The requests indicate that the taxpayer’s identity has been verified through High-Risk Disclosure questions.
- (2) SPIDT will process MFT 32 reversals only if the return was originally moved to MFT 32 by SPIDT resolving UPC 147 RC 0 or the ERS/Rejects function input special processing code (SPC) “T”. SPC **T** displays on the CC TRDBV “CODES” screen as ID-THEFT Code **T** and the original unpostable code also displays on the CC TRDBV “CODES” screen.

Note: SPIDT is able to do systemic MFT 32 reversals for the current and previous tax year only. If the return is not for the current or previous tax year, follow the procedures in IRM 3.28.4.5.3, Procedures for Manually Reprocessing MFT 32 Returns.

3.28.4.5.1
(06-27-2025)
MFT 32 Reversals - UPC
147 RC 0

- (1) SPIDT does MFT 32 reversals when the return originally unposted as UPC 147 RC 0 on MFT 30 then was moved to MFT 32 by SPIDT. The original unpostable code displays on the CC TRDBV “CODES” screen. Research to verify whether the return was filed by the SSN owner or not. SPIDT is able to do systemic MFT 32 reversals for the current and previous tax year only. If the return is not for the current or previous tax year, follow the procedures in IRM 3.28.4.5.3, Procedures for Manually Reprocessing MFT 32 Returns.

Note: If doing a reversal as requested by a referral or OAR, review any information included with the referral or OAR and check AMS or CII for relevant notes and documents.

- (2) Take the following actions to move the return to MFT 30:

Steps for Inputting TC 971 AC 111
<p>A. If the tax return is for the current or previous tax year, input TC 971 AC 111 on MFT 32, including the DLN of the return to be moved to MFT 30 and the notice suppression. See IRM 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen.</p> <p>Note: Do not input TC 971 AC 111 to move a tax return that is prior to the current and previous tax year. Manually reprocess the return to MFT 30 following the procedures at IRM 3.28.4.5.3, Procedures for Manually Reprocessing MFT 32 Returns. As of cycle 47 of the processing year, all tax returns must be manually reprocessed to MFT 30.</p> <p>Note: If the TC 971 AC 111 input on MFT 32 unposts and cannot be corrected, then reprocess the return manually. See procedures at IRM 3.28.4.5.3, Procedures for Manually Reprocessing MFT 32 Returns.</p>
<p>B. Monitor the account for the return to post. Open an SPIDT control base using activity MFT32REV, status M, and category code MISC..</p>
<p>C. Reverse any TC 971 AC 506 that was input when the return was moved to MFT 32.</p> <p>Note: The date of the TC 972 AC 506 must match the original transaction date. See IRM 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</p>
<p>D. Input AMS history narrative of action taken.</p>

Note: MF bypasses UPC 147 RC 0 and UPC 126 RC 0 on already corrected UPC 147 RC 0.

Note: If more than 12 weeks have passed and the TC 150 has not posted to MFT 30 elevate to P&A to elevate to HQ.

(3) Take the following action once the return has posted to MFT 30.

Note: UPC 126 RC 1 generates for returns moved from MFT 32 to MFT 30. GUF systemically closes UPC 126 RC 1 with URC 0 to post on MFT 30.

If...	Then...
<p>A.</p> <ul style="list-style-type: none"> TC 971 AC 052 is present on TXMOD with a “blank” MISC field or TC 971 AC 052 contains a MISC field of “RRPNONIDT” (the DLN of the TC 971 AC 052 must match the DLN of the return in question unless the account also contains a TC 971 AC 052 with a MISC field of “RRPIDT”) <p>EXCEPTION: When the account contains both a TC 971 AC 052 “RRPIDT” marker and a TC 971 AC 052 “RRPNONIDT” marker, utilize the DLN of the TC 971 AC 052 “RRPIDT” to determine which return is being reviewed by RIVO for income verification.</p>	<ul style="list-style-type: none"> The RIVO function will review the case and makes the determination to release the refund. <p>Note: Close any OAR with the response that the case should be referred to RIVO for further action.</p> <ul style="list-style-type: none"> Close the SPIDT control base.
<p>B. TXMOD does not contain a TC 971 AC 052 or contains a TC 971 AC 052 with an entry in the MISC field other than “RRPNONIDT”.</p>	<ul style="list-style-type: none"> Input TC 290 for .00 to release the refund. <p>Note: If the taxpayer has requested credit elect, manually transfer the credit to the next tax year.</p> <ul style="list-style-type: none"> Close the SPIDT control base.

3.28.4.5.2
(01-01-2025)

**MFT 32 Reversals -
Special Processing
Code (SPC) “T”**

- (1) The ERS/Rejects Function inputs SPC “T” when a taxpayer does not reply timely to a *Letter 0012C* for Error Code (EC) 029 (Unclaimed Credits). The input of SPC T causes a return to post to MFT 32. The SPC T displays on the CC TRDBV “CODES” screen as ID-THEFT Code T. SPIDT will do MFT 32 reversals for returns with SPC T when

- SPIDT receives “late replies” to *Letter 0012C* from Rejects when the taxpayer later replies that they did file the return
- SPIDT receives a TAS OAR, Form 12412 , requesting reversal of a return moved to MFT 32 with SPC “T”
- SPIDT receives Form 4442, Inquiry Referrals, requesting reversal of a return moved to MFT 32 with SPC “T”

Reminder: SPIDT is able to do systemic MFT 32 reversals for the current and previous tax year only. If the return is not for the current or previous tax year, follow the procedures in IRM 3.28.4.5.3, Procedures for Manually Reprocessing MFT 32 Returns.

Note: Ensure the unclaimed credits are addressed properly. For more information on unclaimed credits see IRM 3.12.3.5.9, Error Code 029 (CE) Unclaimed Credits.

- (2) Review the documentation provided for information that verifies that the return was filed by the taxpayer. If estimated payments were not reported, verify whether the taxpayer made the payments or whether the payments were applied to the correct tax period or account. Research using RTR, CC IMFOL, CC IRPTR, etc. See IRM 3.12.3.5.9.4, Reply to Correspondence (EC 029), for more information on reviewing the reply to correspondence. If you determine that the payment does not belong to the taxpayer, but you can determine where the payment should be posted, transfer the misapplied credit to the correct account.
- (3) If you cannot determine the correct payer, transfer the payment to the Unidentified Remittance File (URF) or the Excess Collection File (XSF). Use Form 2424, Account Adjustment Voucher to send a payment less than twelve months old to URF. See IRM 3.17.10.3.2, Receiving Unidentified Remittance Cases, for instructions on filing out Form 2424, Account Adjustment Voucher. Use Form 8758, Excess Collections File Addition, to send a payment older than twelve months to XSF. See IRM 3.17.220.2.2.1, Preparation of Form 8758, for instructions on preparing Form 8758.

Note: If the payment was made through the Electronic Federal Tax Payment System (EFTPS), fax a request to the EFTPS unit in Ogden Accounting for information that would identify who made the payment. Send email to **&Ogden EFTPS Clerical** and attach a CC TXMODA screen showing the EFTPS payment. If the EFTPS payer name matches the taxpayer name, allow the payment to remain on the module. If the payment contact information does not match, send the payment to URF or XSF as applicable.

3.28.4.5.2.1
(06-18-2024)

Steps to Move a Special Processing Code "T" Return from MFT 32 to MFT 30

- (1) Take the following actions to move the return back to MFT 30:

Steps to move a SPC T return from MFT 32 to MFT 30	
A. If the tax return is for the current or previous tax year, input TC 971 AC 111 on MFT 32, including the DLN of the return to be moved to MFT 30 and the notice suppression. See IRM 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen.	
Note: Do not input TC 971 AC 111 to move a tax return that is prior to the current and previous tax year. Manually reprocess the return to MFT 30 following the procedures at IRM 3.28.4.5.3, Procedures for Manually Reprocessing MFT 32 Returns. As of cycle 47 of the processing year, all tax returns must be manually processed to MFT 30.	
Note: If the TC 971 AC 111 input on MFT 32 unposts and cannot be corrected, then reprocess the return manually. See procedures at IRM 3.28.4.5.3, Procedures for Manually Reprocessing MFT 32 Returns.	

Steps to move a SPC T return from MFT 32 to MFT 30
B. Monitor the account for the return to post. Open an SPIDT control base using activity "MFT32REV", status "M", and category code "MISC".
C. Reverse any TC 971 AC 506 that was input when the return was moved to MFT 32. Note: The date of the TC 972 AC 506 must match the original transaction date. See IRM 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.
D. Input AMS history narrative of action taken.

- (2) Take the following steps once the return has posted on MFT 30. The return may directly post to MFT 30 or unpost UPC 126 RC 1 and automatically close with URC 0.

If...	And...	Then...
<p>A.</p> <ul style="list-style-type: none"> TC 971 AC 052 is present on TXMOD with a "blank" MISC field or TC 971 AC 052 contains a MISC field of "RRPNONIDT" (the DLN of the TC 971 AC 052 must match the DLN of the return in question.) <p>Exception: When the account contains both a TC 971 AC 052 "RRPIDT" marker and a TC 971 AC 052 "RRPNONIDT" marker, utilize the DLN of the TC 971 AC 052 "RRPNONIDT" "RRPIDT" to determine which return is being reviewed by RIVO for income verification.</p>		<ul style="list-style-type: none"> Close your IDRS control base. Close any OAR with the response that the case should be referred to RIVO for further action. The RIVO function will review the case and makes the determination to release the refund.
B. TXMOD does not contain a TC 971 AC 052 or contains a TC 971 AC 052 with an entry in the MISC field other than RRPNONIDT .	taxpayer attaches a 1040X, Amended U.S. Individual Income Tax Return, to the reply,	
C. TXMOD does not contain a TC 971 AC 052 or contains a TC 971 AC 052 with an entry in the MISC field other than RRPNONIDT .	taxpayer attaches documentation for additional credits, deductions, or other changes to total tax, balance due, or refund with the reply,	

#

If...	Then...
A. MeF return	<p>Request print using EUP if available.</p> <p>Note: If return has a "Reply" to taxpayer correspondence, request the paper document from Files. If there is a reply from the taxpayer, please make sure a TC 290 for .00 with a Correspondence Received Date (CRD) has been input on the account.</p>
B. Paper return	<p>If a copy of the return was not provided with the referral, request the return from Files using the eClerical IAT Tool / CC ESTAB. For more information on CC ESTAB, see IRM 2.3.62, Command Code ESTAB. If the return is not available on first request, see the note below this table for additional steps before calling the taxpayer or sending <i>Letter 0418C</i>, Amended/Original Return Unavailable; Copy Requested, to request a copy of the return and attachments.</p> <p>Reminder: Check AMS to see if the return is available on Correspondence Imaging Inventory (CII) before communicating with the taxpayer. If case is from TAS OAR, ask TAS if they have a copy of the tax return.</p>
	<p>When sending Letter 0418C, use paragraphs I, S and O. If the taxpayer does not reply within 45 days, close your case and input AMS history narrative of action taken.</p> <p>Example: Include language such as</p> <ul style="list-style-type: none"> • Unable to obtain tax return. • No further action will be taken by SPIDT. • If the taxpayer submits a return, process as original. <p>Note: AMS history should contain enough information so that any person subsequently reading the history can easily determine what decisions were made, what actions were taken, and what further actions are required to resolve the case.</p>

Note: Submit a second request using the eClerical IAT Tool after fourteen (14) work days (about 3 weeks) when a return cannot be located in files after the first request. Initiate a third request after fourteen (14) work days (about 3 weeks) when a return cannot be located in files after the second request. After a document has been requested 2-3 times and has still not been located, a Special Search can be requested via *Form 2275*, Records Request, Charge and Recharge. Forms 2275 can be faxed to the Special Search Liaison at the appropriate campus. Fax Numbers available on *SERP*

- *Who/Where Files Contact Listing.* When submitting a Special Search request follow the same rules as CC ESTAB. For more information, see *Requesting Cases From Files Job Aid*.

- (3) Follow these steps to have the return processed as a new return to allow assignment of a new DLN:
 1. Open a control base to RIVO on MFT 30 so RIVO can resolve any “fraud markers” to prevent return from unposting UPC 126 RC 0. Use the following control base information: activity “**RTP-MMDD**” (where MMDD is the month and day of your reversal), status “**M**”, category code “**32RV**” to IDRS number 148735555,*.
 2. Do not send *Form 1040A*, U.S. Individual Income Tax Return or Form 1040-EZ, Income Tax Return for Single and Joint Filers With No Dependents through processing. Convert forms using Form 6114, Prior Year and Conversion Form 1040 Edit Sheet. Staple Form 6114 beneath the PECF areas of the Form 1040A or Form 1040EZ. For more information on conversions, refer to IRM 3.11.3-19, Conversion of TY17-TY14 Forms 1040, 1040A, and 1040EZ, Using 2023 Form 6114, 6114-A and Schedules.
 3. Use red ink to edit the return.
 4. Edit “**PROCESS AS ORIGINAL**” at the top of the return.
 5. Line through the DLN if present.
 6. Edit special processing code (SPC) “B” on the return in the right margin near the social security numbers and edit out SPC “T”, if present.
 7. Edit “SPIDT” in the upper left-hand corner of the return. Do not write “copy” on the return and circle out “copy” or “duplicate” if present.
 8. Edit the received date on the return. Determine the received date using IRM 3.28.4.6 , Return Received Date (RRD) and Return Processable Date (RPD).
 9. Identify any posted ES payments not claimed on the return. Determine if the ES payments belong to the return filer.
 10. If it is determined the ES payments are misapplied, initiate a credit transfer to post to the correct account/module.
 11. If it is determined the ES payments belong to the return filer, edit missing estimated payments on the appropriate line(s) of the return.

For tax year	Edit missing Estimated payments on
2021 and later returns	Form 1040, Line 26
2020 returns	Form 1040, Line 26
2019 returns	Schedule 3, Line 8
2018 returns	Schedule 5, Line 66

12. Write “Do Not Correspond For Signature” at the bottom of the return.
13. When the RPD is required, edit the RPD using Form 3471 , Edit Sheet, in MMDDYY format. Staple Form 3471 to the left side margin of page 1.

Note: If original return was unprocessable because of missing information, use the reply date from letter 12C, 4087C, 2894C/SP or OAR/referral date for the RPD.

14. Include with the return, all documentation and correspondence replies used to verify the missing information and determine the return processable date
15. Reverse any TC 971 AC 506 that was input when the return was moved to MFT 32. Input a TC 972 AC 506 with a MISC field of "WI SP IRSERR" per IRM 25.23.2-9 , IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.

Note: The date of the TC 972 AC 506 must match the original transaction date.

16. Input AMS history narrative of action taken.
17. Route to Batching for processing (expedite if necessary).
18. **EXCEPTION:** If the received date of the return to be processed is more than 2 years and 9 months old, route the referral (TAS OAR or Form 4442) and edited tax return to the Accounts Management (AM) Statute function for manual assessment processing or for barred assessment processing if the received date is more than 3 years old to avoid an unpostable condition. Include completed *Form 12305*, Document Routing Slip with the case. If the case is MeF, provide a copy of the F 1040 only.

Campus	AM Statute Mail Stop
Austin	AUAMC - Stop 6824
Kansas City	KCAMC - Stop 6800 N-2
Ogden	OAMC - M/S 6741 (A2)

Note: Include the following on F 12305:

- To: AM Statute Mail Stop
 - Attn: From SPIDT for Statute processing
 - Check box 3 for Necessary action
 - Check the IMF box
 - Remarks: "Good TP Return IRM 3.28.4.5.3(3)(18) Exception"
 - From: TEs Name
 - Date: MM/DD/YYYY
19. Monitor for the return or manual assessment/barred assessment to post by opening an SPIDT control base using activity "MFT32REV", status "M", and category code "MISC".
 20. When the return or manual assessment/barred assessment posts, close your control base.

3.28.4.5.4
(01-01-2025)

TAS Request for Manual Refund

- (1) A TAS OAR may request authority to process a manual refund for a hardship case related to a return incorrectly moved to MFT 32. If it is determined that the return is still in the extended process of posting back to the MFT 30 when the refund should be released, TAS must be delegated with the authority to issue a manual refund. Permission for a manual refund should be issued, only when there is an unreversed TC 971 AC 052 present on MFT 30 with a **blank** MISC field or a TC 971 AC 052 with a MISC field of **RRPNONIDT**, indicating that the income and/or wages require further verification by RIVO.

- (6) If a late reply (correspondence was received after the return due date) was received, include the Return Processable Date (RPD) when reprocessing a return.

3.28.4.7
(06-27-2025)

**Procedures for
Reprocessing Deleted
Returns - UPC 147 RC 0
Only**

- (1) Referrals from Form 4442s and TAS OARs may be received requesting that a deleted UPC 147 RC 0 return be reprocessed. The original unpostable code displays on the CC TRDBV "CODES" screen. The requests indicate that the taxpayer's identity has been verified through High-Risk Disclosure questions.

Note: These procedures do not apply to UPC 147 RC 4 returns that were GUF auto-voided.

- (2) Field assistance will fax Form 4442, Inquiry Referral, along with supporting documentation (e.g., return copy, supporting documents) when supplied with the information to a SPIDT function based on the DLN of the deleted return. Please also see *SERP - Form 4442 Submission Processing Unpostable Referral Listing*.

DLN	SPIDT Campus	Fax Number	Mailing Address
A. 14, 16	Andover (worked by Kansas City)	(877) 929-1586	Internal Revenue Service, Stop 1060 N-1 KSC, Kansas City, MO 64999
B. 80, 89, 90	Fresno (worked by Kansas City)	(877) 929-1586	Internal Revenue Service, Stop 1060 N-1 KSC, Kansas City, MO 64999
C. 18, 75, 76	Austin	(855) 252-2492	Internal Revenue Service, 3651 S. Interregional Highway Stop 6832 AUSC Austin, TX 78741
D. International returns - 20 and 21	Austin	(855) 252-2492	Internal Revenue Service, 3651 S. Interregional Highway Stop 6832 AUSC Austin, TX 78741
E. 09, 40, 70, 79	Kansas City	(877) 929-1586	Internal Revenue Service, Stop 1060 N-1 KSC, Kansas City, MO 64999
F. 29, 81, 82, 91	Ogden	(855) 226-1665	Internal Revenue Service, Mail Stop 1066 1973 N. Rulon White Blvd Ogden, UT 84404
G. 30, 32	Philadelphia (worked by Ogden)	(855) 226-1665	Internal Revenue Service, Mail Stop 1066 1973 N. Rulon White Blvd Ogden, UT 84404

Note: For a complete list of DLN File Location Codes, see *Document 6209*, Section 4.

- (3) Obtain a copy of the return if it was not provided with the referral.

Note: Certain taxpayer submitted paper returns are being digitally scanned by a vendor and then processed through MeF by the IRS. The digitalized returns are identified by a unique File Location Code (FLC) that begins with **37, 40, 42, 44, 75, 86, 91 or 92**. The document is accessed through the Employee User Portal (EUP) Application. **DO NOT order these returns.** See IRM 3.12.179.11, Form 4251, Return Charge-Out.

If...	Then...
A. MeF return	<p>Request print using EUP if available.</p> <p>Note: If return has a "Reply" to taxpayer correspondence, request the paper document from Files. If there is a reply from the taxpayer, please make sure a TC 290 for .00 with a Correspondence Received Date (CRD) has been input on the account.</p>
B. Paper return	<p>If a copy of the return was not provided with the referral, request the return from Files using the eClerical IAT Tool / CC ESTAB. For more information on CC ESTAB, see IRM 2.3.62, Command Code ESTAB. If the return is not available on first request, see the note below the table at IRM 3.28.4.5.3, Procedures for Manually Reprocessing MFT 32 Returns, for additional steps before calling the taxpayer or sending <i>Letter 0418C</i>, Amended/Original Return Unavailable; Copy Requested, to request a copy of the return and attachments.</p> <p>Reminder: Check AMS to see if the return is available on Correspondence Imaging Inventory (CII) before communicating with the taxpayer. If case is from TAS OAR, ask TAS if they have a copy of the return.</p>
	<p>When sending Letter 0418C, use paragraphs I, S and O. If the taxpayer does not reply within 45 days, close your case and input AMS history narrative of action taken.</p> <p>Example: Include language such as</p> <ul style="list-style-type: none"> • Unable to obtain tax return. • No further action will be taken by SPIDT. • If the taxpayer submits a return, process as original. <p>Note: AMS history should contain enough information so that any person subsequently reading the history can easily determine what decisions were made, what actions were taken, and what further actions are required to resolve the case.</p>

- (4) Follow these steps to have the return processed as a new return to allow assignment of a new DLN:
1. Do not send *Form 1040A*, U.S. Individual Income Tax Return or *Form 1040-EZ*, Income Tax Return for Single and Joint Filers With No Dependents through processing. Convert forms using *Form 6114*, Prior Year and Conversion *Form 1040* Edit Sheet. Staple *Form 6114* beneath the PECF areas of the *Form 1040A* or *Form 1040EZ*. For more information on conversions, refer to IRM 3.11.3-19, Conversion of TY17-TY14 Forms 1040, 1040A, and 1040EZ, Using 2023 *Form 6114*, 6114-A and Schedules.
 2. Use red ink to edit the return.
 3. Edit **“PROCESS AS ORIGINAL”** at the top of the return.
 4. Line through the DLN if present.
 5. Edit special processing code (SPC) “B” on the return in the right margin near the social security numbers.
 6. Edit “SPIDT” in the upper left-hand corner of the return. Do not write “copy” on the return and circle out **copy** or “duplicate” if present.
 7. Edit the correct received date from the original return that was deleted.
 8. Write “Do Not Correspond For Signature” at the bottom of the return.
 9. Reverse any TC 971 AC 506 input for the tax period of the return. Input a TC 972 AC 506 with a MISC field of “WI SP IRSERR” per IRM 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.
- Note:** The date of the TC 972 AC 506 must match the original transaction date.
10. Enter history item/remarks, “SPIDT GOOD” on TXMOD.
 11. Input AMS history narrative of action taken.
 12. Route to Batching for processing (expedite if necessary).

Exception: If the received date of the return to be processed is more than 2 years and 9 months old, route the referral (TAS OAR or *Form 4442*) and edited tax return to the Accounts Management (AM) Statute function for manual assessment processing or for barred assessment processing if the received date is more than 3 years old to avoid an unpostable condition. Include completed *Form 12536*, Document Routing Slip with the case. Notate in the Remarks section “Good TP Return IRM 3.28.4.7(4) 12) Exception”.

Campus	AM Statute Mail Stop
Austin	AUAMC - Stop 6824
Kansas City	OAMC - M/S 6741 (A2)
Ogden	KCAMC - Stop 6800 N-2

13. Monitor for the return or manual assessment/barred assessment to post by opening an SPIDT control base using activity “MFT32REV”, status “M”, and category code “MISC”
14. When the return or manual assessment/barred assessment posts, close your control base.