



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.2.4

SEPTEMBER 5, 2024

EFFECTIVE DATE

(10-01-2024)

PURPOSE

- (1) This transmits revised Internal Revenue Manual (IRM) 21.2.4, Systems and Research Programs - Master File Accounts Maintenance.

MATERIAL CHANGES

- (1) IRM 21.2.4.3.2 - IPU 24U0658 issued 05-20-2024 Clarified TC 810 procedures by expanding the tax shelter freeze and adding link to Document 6209.
- (2) IRM 21.2.4.3.2 - Updated Non-Master File team fax contact numbers.
- (3) IRM 21.2.4.3.4.1 - Updated description for the Taxpayer Advocate Service.
- (4) IRM 21.2.4.3.4.2 - IPU 24U0658 issued 05-20-2024 Added link to IRM 10.10.3.3.5, Identity Proofing for Communication Skills/Outgoing Calls, for procedural consistency.
- (5) IRM 21.2.4.3.4.5 - IPU 24U0782 issued 06-20-2024 Corrected the number of days to purge domestic correspondence.
- (6) IRM 21.2.4.3.7 - IPU 24U0658 issued 05-20-2024 Updated Austin's AMS gatekeeper.
- (7) IRM 21.2.4.3.7 - IPU 24U0681 issued 05-23-2024 Corrected AMS gatekeeper listing.
- (8) IRM 21.2.4.3.17.1 - Removed reference to obsolete Form 1040A.
- (9) IRM 21.2.4.3.18 - IPU 23U1017 issued 10-13-2023 Updated procedures for changes in RIVO processes.
- (10) IRM 21.2.4.3.18 - IPU 24U0108 issued 01-22-2024 Updated procedures and clarified processes for RIVO/TPP cases.
- (11) IRM 21.2.4.3.18 - IPU 24U0658 issued 05-20-2024 Added payment types for freeze condition to clarify procedures.
- (12) IRM 21.2.4.3.18 - IPU 24U0782 issued 06-20-2024 Updated suspense timeframe from 120 days to 90 days.
- (13) IRM 21.2.4.3.19 - IPU 24U0342 issued 03-05-2024 Updated IDTVA IDRS number.
- (14) IRM 21.2.4.3.19 - IPU 24U0664 issued 05-21-2024 Updated IDTVA IDRS number.
- (15) IRM 21.2.4.3.19 - IPU 24U0782 issued 06-20-2024 Updated AMS narrative to match changes to program.
- (16) IRM 21.2.4.3.20 - IPU 24U0108 issued 01-22-2024 Clarified procedures for TRNS46 cases with S-freeze.
- (17) IRM 21.2.4.3.20 - IPU 24U0782 issued 06-20-2024 Added informational note for TC 540 corrections. Added to exception to more clearly say that documentary evidence isn't required for a jointly filed surviving spouse. Added procedures to continue processing claim if documentary support is received after case is closed. Updated suspense timeframe from 120 days to 90 days.

- (18) IRM 21.2.4.3.20 - IPU 24U0658 issued 05-20-2024 Removed reference to specific 916C open paragraphs.
- (19) IRM 21.2.4.3.22 - IPU 24U0782 issued 06-20-2024 Added guidance to send returns when you route transcripts to Exam. Updated suspense timeframe from 120 days to 90 days.
- (20) IRM 21.2.4.3.22 - Included more information about CSED and added a link to IRM 5.1.19.3, Case Actions That Can Suspend And/Or Extend A CSED.
- (21) IRM 21.2.4.3.23 - Removed reference to closed processing centers, revised to change link IRM 3.42.5.16.11, Researching Modernized e-File IMF Identification Codes.
- (22) IRM 21.2.4.3.25 - IPU 24U0782 issued 06-20-2024 Updated suspense timeframe from 120 days to 90 days.
- (23) IRM 21.2.4.3.28 - Updated Taxpayer Advocate Service verbiage to better describe services.
- (24) IRM 21.2.4.3.30.1 - Clarified procedures for tax returns with IRSN issues when wage and retirement income can't be verified.
- (25) IRM 21.2.4.3.33 - IPU 24U0782 issued 06-20-2024 Changed routing instructions for Trust Fund Recovery Program (TFRP) credits to be sent to their group email.
- (26) IRM 21.2.4.3.33 - Updated non-refundable credits identified for Trust Fund Recovery Program to include TC 241 with reference code 697 and added a link to IRM 5.19.14.3.5, Payment/Credit Cross-Referencing - Single Assessment.
- (27) IRM 21.2.4.3.34 - IPU 24U0782 issued 06-20-2024 Removed reference to obsolete information.
- (28) IRM 21.2.4.3.34.1 - Updated procedures to provide additional research information and processing error guidance.
- (29) IRM 21.2.4.3.35 - IPU 24U0782 issued 06-20-2024 Changed link for Transaction Code 971 for BMF case processing.
- (30) IRM 21.2.4.3.35 - Added information about including an action code with Transaction Code 971.
- (31) IRM 21.2.4.3.36.1 - IPU 24U0419 issued 03-15-2024 Added link to Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for procedural clarification.
- (32) IRM 21.2.4.3.39.1 - IPU 24U0782 issued 06-20-2024 Updated suspense timeframe from 120 days to 90 days.
- (33) IRM 21.2.4.3.40.1 - IPU 24U0782 issued 06-20-2024 Updated suspense timeframe from 120 days to 90 days.
- (34) IRM 21.2.4.3.40.1.1 - IPU 24U0782 issued 06-20-2024 Updated suspense timeframe from 120 days to 90 days.
- (35) IRM 21.2.4.3.40.2 - IPU 24U0342 issued 03-05-2024 Updated IDTVA routing number.
- (36) IRM 21.2.4.3.40.2 - IPU 24U0664 issued 05-21-2024 Updated IDTVA routing number.
- (37) IRM 21.2.4.3.40.2 - IPU 24U0419 issued 03-15-2024 Updated DUPTIN procedures for AMRH09 transcript and added link to IRM 21.6.3.4.2.14.1, Recovery Rebate Credit (RRC) - Adjusting the Credit.

- (38) IRM 21.2.4.3.40.2 - IPU 24U0782 issued 06-20-2024 Updated suspense timeframe from 120 days to 90 days.
- (39) IRM 21.2.4.3.40.2 - Added more information about identifying amended tax return payments.
- (40) IRM 21.2.4.3.41 - IPU 24U0782 issued 06-20-2024 Updated suspense timeframe from 120 days to 90 days.
- (41) IRM 21.2.4.3.42 - IPU 24U0108 issued 01-22-2024 Added information for External/Bank Lead issue.
- (42) IRM 21.2.4.3.42 - IPU 24U0782 issued 06-20-2024 Updated suspense timeframe from 120 days to 90 days.
- (43) IRM 21.2.4.3.43.1 - IPU 23U1017 issued 10-13-2023 Added new DPC to procedures for BBA exclusive code.
- (44) IRM 21.2.4.3.44 - IPU 24U0108 issued 01-22-2024 Added new category codes for CP80 and CP080.
- (45) IRM 21.2.4.3.50.1 - IPU 24U0782 issued 06-20-2024 Updated suspense timeframe from 120 days to 90 days.
- (46) IRM 21.2.4.3.57.1 - IPU 24U0782 issued 06-20-2024 Updated suspense timeframe from 120 days to 90 days.
- (47) IRM 21.2.4.3.57.1.1 - IPU 24U0782 issued 06-20-2024 Updated suspense timeframe from 120 days to 90 days.
- (48) IRM 21.2.4 - IPU 24U0658 issued 05-20-2024 revised throughout to update organizational title from Wage and Investment to Taxpayer Services.
- (49) Editorial changes made throughout.

EFFECT ON OTHER DOCUMENTS

IRM 21.2.4, Systems and Research Programs - Master File Accounts Maintenance, dated 09-18-2023, effective 10-02-2023 is superseded. The following IRM Procedural Updates (IPU) were incorporated: IPU 23U1017 issued 10-13-2023, IPU 24U0108 issued 01-22-2024, IPU 24U0342 issued 03-05-2024, IPU 24U0419 issued 03-15-2024, IPU 24U0658 issued 05-20-2024, IPU 24U0664 issued 05-21-2024, IPU 24U0681 issued 05-23-2024, IPU 24U0782 issued 06-20-2024.

AUDIENCE

All employees who work Accounts Maintenance transcripts.

LuCinda Comegys
Director, Accounts Management
Taxpayer Services

21.2.4

Master File Accounts Maintenance

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21.2.4.1
(10-03-2022)
Program Scope and Objectives

- (1) **Purpose:** This IRM section provides procedures and guidance for controlling and resolving Accounts Maintenance Research Hold (AMRH) and DIAGQ transcripts resulting from frozen and unsettled Master File account conditions.
- (2) **Audience:** All Accounts Management employees who work Accounts Maintenance Research Hold (AMRH) and DIAGQ transcripts.
- (3) **Policy Owner:** The Director of Accounts Management.
- (4) **Program Owner:** Policy and Procedures BMF, Accounts Management, Taxpayer Services (TS).
- (5) **Primary Stakeholders:** The primary stakeholders are organizations that Accounts Management collaborates with, e.g., Return Integrity & Compliance Systems (RICS), Compliance, and Submission Processing.
- (6) **Program Goals:** Program goals for this type of work are included in the Accounts Management Program Letter as well as IRM 1.4.16, Accounts Management Guide for Managers.

21.2.4.1.1
(10-02-2023)
Background

- (1) Accounts Maintenance Research Hold (AMRH) is general account research and resolution of unresolved accounts. AMRH identifies Service areas where items did not process through the system correctly or completely.
- (2) This IRM section provides guidance for controlling and resolving frozen and unsettled conditions on the Master Files so they can move to the retention register.
 - The modules primarily reside on the Individual Master File (IMF) or Business Master File (BMF).
 - AMnn, STAT and AM-X transcripts (IMF and BMF) identify unresolved modules. See Exhibit 21.2.4-2, AMRH Freeze Table IRAF, and Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for specific transcript generation criteria.

21.2.4.1.2
(10-01-2017)
Authority

- (1) Refer to IRM 1.2.1.13, Policy Statements for Customer Account Services Activities, for information.

21.2.4.1.3
(10-21-2021)
Responsibilities

- (1) The Taxpayer Services Commissioner has overall responsibility for the policy related to this IRM, which is published on a yearly basis.
- (2) Additional information found in IRM 21.1.1, Accounts Management and Compliance Services Overview.

21.2.4.1.4
(10-01-2017)
Program Controls

- (1) **Program Reports:** The program reports provided in this IRM section are for identification purposes for Accounts Management Customer Service Representatives (CSR) and Tax Examiners (TE). For reports concerning quality, inventory and IDRS age listings, please refer to IRM 1.4.16, Accounts Management Guide for Managers. IDRS age listings can also be viewed by accessing Control Data Analysis, Project PCD, on the Control D/Web Access server, which has a login program control.

- (2) **Program Effectiveness:** Program effectiveness is determined by Accounts Management's employees applying IRM guidance to successfully perform applicable account actions and duties.
- (3) **Program Controls:** Goals, measures and operating guidelines are listed in the yearly Program Letter. Quality data and guidelines for measurement is referenced in IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS) and Electronic Products and Services Support.

21.2.4.1.5
(10-02-2023)
Acronyms

- (1) Below are common acronyms used in this IRM section. Acronyms not listed below may be found in the *Acronym Database*.

Acronym	Definition
AC	Action Code
ACA	Affordable Care Act
AIMS	Audit Information Management System
AMRH	Accounts Maintenance Research Hold
AMS	Account Management Service
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute for Return
AUR	Automated Underreporter
BMF	Business Master File
BUR	BMF Underreporter
BS	Blocking Series
cc	Closing Code
CC	Command Code
CCC	Computer Condition Code
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
CSCO	Compliance Services Collection Operations
CSED	Collection Statute Expiration Date
CSR	Customer Service Representative
DIAG	Diagnostic
DLN	Document Locator Number

Acronym	Definition
DMF	Debtor Master File
DPC	Designated Payment Code
DUPTIN	Duplicate TIN
EC	Employment Code
EFT	Electronic Funds Transfer
EFTPS	Electronic Federal Tax Payment System
EITC	Earned Income Tax Credit
EO	Exempt Organization
EP	Employee Plan
ES	Estimated Tax
FTD	Federal Tax Deposit
FLC	Filing Location Code
HC	Hold Code
ICT	Inventory Control Team
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
IMF	Individual Master File
IRAF	Individual Retirement Account File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRSN	Internal Revenue Service Number
ITIN	Individual Taxpayer Identification Number
MFT	Master File Tax Code
NMF	Non-Master File
OBL	Outstanding Balance
OFP	Organization Function Program
OIC	Offer in Compromise
OVDP	Offshore Voluntary Disclosure Program
PC	Priority Code
PDC	Posting Delay Code
QRP	Questionable Refund Program

Acronym	Definition
RC	Reason Code
RDD	Return Due Date
RICS	Return Integrity & Compliance Services
RIVO	Return Integrity & Verification Operations
RSED	Refund Statute Expiration Date
RTR	Remittance Transaction Research System
TAS	Taxpayer Advocate Service
TE	Tax Examiner
TE/GE	Tax Exempt/Government Entity
TC	Transaction Code
URF	Unidentified Remittance File
XSF	Excess Collection File

21.2.4.1.6
(01-03-2023)

Related Resources

- (1) The IRS mission is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.
- (2) The IRS will not tolerate discriminatory treatment of taxpayers by its employees in any programs or activities supported by the IRS. No taxpayer should be subject to discrimination in educational programs or activities based on sex, race, color, national origin, disability, reprisal, religion, or age.
- (3) If a taxpayer believes they have been discriminated against on the basis of sex, race, color, national origin (including limited English proficiency), disability, reprisal, religion, or age, advise the taxpayer that they can forward an email to *EDI.Civil.Rights.Division@irs.gov*, or send a written complaint to: Internal Revenue Service, Office of Equity, Diversity and Inclusion, CRU, 1111 Constitution, NW, Room 2413, Washington, DC 20224. A complaint form can be obtained at <https://www.irs.gov/about-irs/your-civil-rights-are-protected>.
- (4) Refer to IRM 1.4.2.1.8, Related Resources, for information on related resources that impact internal controls.
- (5) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC Section 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>, and see IRM 1.2.1.2.36, Policy Statement 1-236 (Rev. 1), Fairness and Integrity in Enforcement Selection.

21.2.4.1.7
(10-01-2014)

**Accounts Maintenance
Mission and Guidelines**

- (1) The overall mission of the Account Maintenance (AMRH) program is to:
 - Identify unresolved accounts on the Master Files and produce AMRH transcripts for resolution.
 - Provide feedback to areas (and Quality Assurance) whose actions caused the unresolved conditions.
 - Inform Headquarters of systemic or procedural deficiencies.
 - Coordinate all open controls with the appropriate functions.
- (2) The overall guidelines of the AMRH program are to:
 - Review and resolve all freezes or conditions that result in either an AMRH or DIAG-Q transcript. See IRM 21.2.4.2.1.3, Diagnostic Transcripts.
 - Maintain adequate staffing for timely resolution of transcripts.
 - Work with the Statute team to minimize barred assessments.

21.2.4.2
(10-02-2023)

**Accounts Maintenance
Inventory**

- (1) This subsection discusses inventory for Account Maintenance. See IRM 21.5.2.4.23.4, Statute Imminent Documents, and IRM 25.6, Statute of Limitations, for information on statute of limitations. For more detailed information see IRM 25.6.1.10.2.7, Claims for Credit or Refund - General Time Period for Submitting a Claim, IRM 25.6.1.10.2.7.2.1, Three-year rule and IRM 25.6.1.10.2.7.2.2, Two-year rule.

Note: If the Assessment Statute Expiration Date (ASED) is within 180 days for AMRH transcript cases (90 days for non-transcript), and corrective action may require a tax assessment, route the case to Statutes.

21.2.4.2.1
(06-26-2023)

Computer Output

- (1) The Accounts Management System (AMS) electronically delivers Accounts Maintenance (AMRH) transcripts on a daily or monthly basis, replacing the printed paper forms. The data is extracted and sorted by a computer program, and cases are loaded into AMS as inventory items. AMS automatically assigns inventory cases to employees based on their skill codes and the number of cases in inventory. The AMRH manager, lead, or clerk may also manually assign transcript inventory to employees in their unit.
- (2) AMS relays the information to the Integrated Data Retrieval System (IDRS) to establish control bases. See *Integrated Data Retrieval System (IDRS)*, *Category Codes*, for valid category codes.

Note: If the IDRS control base associated with the transcript was not established when the transcript was generated, or the control base was closed in error, open a new control base using Command Code ACTON.

- (3) Assigned and unassigned cases reside on AMS.

21.2.4.2.1.1
(05-12-2015)

AMRH Transcripts

- (1) An AMRH transcript generates for each module, Individual Retirement Account File (IRAF), IMF and BMF, with an unresolved condition. A specific module transcript generates for all IMF/BMF AMRH categories with the numeric indicator for the AMRH category met. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF.
- (2) AMS prioritizes cases by run date, large dollar amount (\$25K or more), oldest tax period, and priority of transcript (e.g., VERFPYMT).

21.2.4.2.1.2
(06-02-2014)
Overage Listing

- (1) The overage listing is a computer generated list of cases assigned to individual IDRS numbers that have met an established age. AMRH transcripts become overage at 120 days.

Exception: Combat Zone clean-up transcripts, CZ500AM and CZNO500AM, become overage at 180 days.

21.2.4.2.1.3
(10-01-2016)
Diagnostic Transcripts

- (1) Diagnostic (DIAG) transcripts identify unresolved IDRS conditions. They may also identify operational problems in other functional areas. DIAG transcripts are received in paper form and must be researched through IDRS. There are two types of diagnostics:
- a. **DIAG-P (Transactions):** Issued for modules with transactions pending for an abnormal length of time (e.g., RJ, AP/EP, TP, PN, RS, UNNN). The IDRS Support Group works these transcripts.
 - b. **DIAG-Q (Tax Modules):** Issued weekly to identify IDRS problem modules and provide a random review of IDRS file contents. They help identify unnecessary accounts on IDRS that can be removed. The AMRH team works these transcripts.
- (2) Certain DIAG-Q transcripts are reviewed in other areas and then routed to AMRH:
- a. The IDRS Support Group routes type “1-9” transcripts with Reason Code 33 to the AMRH team, excluding conditions not resolved in AMRH. (Reason Code 33 indicates a freeze or hold condition is on the module, which should have been previously identified by an AMRH transcript.)
 - b. Compliance Services Collection Operations (CSCO) routes transcripts to AMRH with Reason Code EE or QQ, and a Transaction Code 610 when the ASED has more than 90 days to expiration.
- (3) Resolve these transcripts using general AMRH procedures and specific instructions for the particular freeze code identified. Also, use IDRS control base information to determine why the DIAG was issued (e.g., previous action taken did not resolve the condition identified).

Row Number	If	Then
1	A DIAG without a previous AMRH control base is received	The AMRH manager should determine if a systemic problem exists within the AMRH program.
2	A problem is identified (e.g., the AMRH program does not search for this condition)	Contact the Planning & Analysis (P&A) Program Analyst.
3	ASED is expired or will expire within 180 days	Route the transcript to the Statute function.

21.2.4.2.1.4
(01-11-2008)
Activity Codes

- (1) See Exhibit 21.2.4-4, Activity Codes Used to Work AMRH Cases, when working AMRH cases.

21.2.4.3
(10-02-2023)
**Procedures for
Accounts Maintenance**

- (1) The following subsections explain the procedures for Account Maintenance.
- (2) These procedures *do not* circumvent the Quality Assurance Program within a campus.
- (3) AMRH transcripts often reflect problems in other processing areas. The AMRH Supervisor, Work Leader and Tax Examiners should watch for recurring problems in the extraction. When problems persist, the AMRH Supervisor will:
 - Inform the responsible area, and provide examples and volume figures, whenever possible.
 - Follow up on problems to ensure corrective actions were taken.
- (4) Report erroneous transcript data to the AMRH Analyst.

21.2.4.3.1
(08-12-2021)
**Accounts Maintenance
Resolution**

- (1) Resolve freezes and unsettled conditions:
 - **Corrective action:** Resolve the account. Do not reassign the case to Adjustments, unless the case involves a technical issue for which you have not been trained (e.g., Net Operating Loss (NOL), Tentative Carryback, Mixed Entity, Scrambled Social Security Number (SSN), Injured Spouse). This list is not all inclusive.

Note: Loose Forms 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, may be received. AMRH should work these cases when the account has an open control, had a prior open control or the tax module in question has a TC 971 AC 805 indicating a TRNS46 was generated with no related CP46 control base. If none of these show on the account, the case can be forwarded to Accounts Management to be worked.
 - **Document history on AMS:** Document case actions as an AMS narrative.

Exception: CP80/CP080 notices are not generated on AMS. An AMS narrative is not required when resolving CP80/CP080 notice cases.
 - **Multiple freezes in an account:** Resolve all applicable freezes unless specific freeze instructions state otherwise.
- (2) Refer to the following Internal Revenue Manuals (IRM) to resolve freezes and unsettled conditions: (List is not all inclusive)
 - IRM 21.2.2-2, ACCOUNTS MANAGEMENT MANDATED IAT TOOLS
 - IRM 21.5.1, General Adjustments
 - IRM 21.5.2, Adjustment Guidelines
 - IRM 21.5.6, Freeze Codes
 - IRM 21.5.8, Credit Transfers
 - IRM 21.6.5, Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)
 - IRM 21.6.7, Adjusting Individual Tax Accounts
 - IRM 21.7, Business Tax Returns and Non-Master File Accounts

21.2.4.3.2
(10-01-2024)
Accounts Maintenance
Initial Processing

- (1) As cases are worked, Tax Examiners should look for quick closures. These are cases with:
- a. Pending or posted transactions that will resolve or have already resolved the AMRH freeze and module balance.

b. **Multiple IDRS AMRH control bases with another AMRH employee or AMRH generic control base at any campus.** The employee assigned to the IDRS control base with the oldest IRS received date is responsible to resolve the account. If your case has the newest IRS received date, close your case and control base to the AMRH control base with the oldest IRS received date.

c. **Multiple IDRS AMRH control bases with a Statute transcript employee or Statute generic control base at any campus.** Close the case to the Statute transcript control.
- Exception:** Follow the procedures below if your case is in suspense status for an information request, e.g., TP correspondence, document request from files, and your case is systemically closed due to the generation of a Statute transcript.
(**Exception:** If the ASED is within 90 days and the case involves a tax increase or credit decrease, close the case to the Statute transcript control.)
 - If the Statute case is controlled to a generic control base, continue to work the transcript issue and take the appropriate case action.
 - If the Statute case is controlled to a Statute employee, coordinate case resolution with the Statute employee.

Exception: Do not close the case to the Statute transcript control if TC 560 has been input to increase the Assessment Statute Expiration Date (ASED) and the ASED period is greater than 180 days. AMRH works the case.
- d. **Multiple IDRS AMRH control bases with a non-AMRH control base at any campus.** See IRM 21.5.2.3, Adjustment Guidelines - Research. Coordinate with the other area to determine if the AMRH transcript will be resolved based on their case, unless there are specific procedures to address the multiple control. If so, close the case to them. If not, or if unable to contact the other area, work the case following IRM 21.2.4.3,

f. An open Audit Information Management System (AIMS) Control, Transaction Code (TC) 420 or TC 424 posted (except 08 -X, 16 J- and VERFPYMT freeze cases). See IRM 21.2.4.3.13, Audit Information Management System (AIMS).

g. A case to be routed to another campus. See IRM 21.2.4.3.7, Transferring Cases to Another Campus.

h. An unreversed TC 520 in the account. See IRM 21.2.4.3.12, Bankruptcy/Litigation (TC 520 with -V or -W Freeze).

i. An open TC 922 Underreporter process code posted, and the transcript appears to be a result of or related to Automated Underreporter (AUR). See IRM 4.19.3.2, Overview of IMF Automated Underreporter, for addi-

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- tional information. See IRM 21.2.4.3.43.1, AMRH11 Resolution, to determine if you should route to the AUR function at the campus that originated the TC 922. If AUR returns the case, indicating the AUR issue was resolved, or the credit or payment is not related to the AUR case, AMRH must resolve the freeze.
- j. An open TC 925 BMF Underreporter process code posted, and the transcript appears to be the result of, or related to BUR. See IRM 4.119.4, BMF Liability Determination, BMF Underreporter (BUR) Program, for additional information. See IRM 21.2.4.3.43.1, AMHR 11 Resolution, to determine if you should route to the BUR function. If BUR returns the case, indicating the BUR issue was resolved, or the credit or payment is not related to the BUR case, AMRH must resolve the freeze.
 - k. A TC 130 Non-Master File (NMF) liability V- freeze with Blocking Series (BS) 200-299. Route to NMF Accounting unit. See IRM 21.5.6.4.43, V-Freeze, for additional information.
 - l. A Foreign Account Tax Compliance Act (FATCA) freeze or accounts with other -E tax shelter freeze from a posted TC 810. Close the transcript without taking any action. See, *Document 6209 Section 8A-2, Transaction Codes*.
 - m. An open Offer-in-Compromise freeze (-Y, TC 480/TC 780). Close the transcript without taking any action.

Exception: If TC 788 is present on the module and the freeze condition was present before the closing of the TC 780, take the following action: If the freeze release involves TC 29X input, see the caution below. If the freeze release does not involve TC 29X input, coordinate with the applicable OIC function located in Brookhaven or Memphis. See *Offer-in-Compromise (OIC) Compliance Campus Locations for the Monitoring of Accepted Offers*. Explain the freeze condition pre-dated the OIC closing and needs to be released. If OIC states they will address the issue, route the case. Take no further action. If OIC states AMRH can release the freeze, take the corrective action and add an AMS narrative accordingly.

Caution: Route the case to OIC if the freeze release involves TC 29X input. Only OIC can input a TC 29X adjustment due to the Blocking Series required.

- n. If a payment was made for IRC 965 or IRC 965(h), identified by TC 670 with DPC 64, close the AMS case with Closing Action "Transferring an Open Control Base to Another". Open a new IDRS control base with IDRS CC ACTON as follows:
 - Activity Code "IRC965".
 - Category Code "MISC".
 - Status Code "A".
 - IDRS number (See *AM Site Specialization Temporary Holding Numbers*), for the IMF IRC 965 or BMF IRC 965 IDRS number.
 - Use IRS Received Date from the transcript control.
- (2) Research IDRS and AMS for remaining cases:
- Research AMS to view images scanned via the Correspondence Imaging Inventory (CII).
 - If necessary, request documentation (e.g., documents from Files, taxpayer correspondence), and attach the received documents to the

appropriate file using Form 9856, Attachment Alert, with the related case, or retain in a separate file in the same sequence as the related case.

- (3) Workable AMRH cases must remain in "Active" status on AMS. A case is workable unless it is in "Suspense" status due to a delay in processing beyond the assignee's control. Examples include:
 - Waiting for a reply from the taxpayer.
 - Waiting for a reply from another campus.
 - Waiting for document from Files (e.g., document request, special search).
 - Waiting for technical assistance.
 - Waiting for Examination (e.g., Cat. A referral).
- (4) When working transcripts on AMS, do not close the IDRS control base of your AMS case when you input/transmit an IDRS command. For example, when completing an ADJ54 screen, leave the CASE-STS-CD> field blank. Allow AMS to close the IDRS control case when you close the case in AMS, after completing all actions.
- (5) If a case is closed following IRM guidance and suspense time frames, a case closure count may be taken after working a case based on a late reply to correspondence, or if late information is received.
- (6) Ensure the IDRS category is correct for the type of AMRH case being worked. Correct the IDRS category if necessary.
- (7) When an account on IDRS/TXMOD exceeds the limit of 51 pages, the account is too large and transactions input will unpost with Unpostable Code 186-1. The account must be transferred from Master File to Non-Master File (NMF). Take the following actions:
 1. Verify all unpostable codes 186-1 have been addressed. If the unpostable 186-1 is open, then follow normal unpostable procedures.
 2. Prepare Form 4442/e-4442, Inquiry Referral, to transfer the account from Master File to Non-Master File. Select IRM referral - Write In: Move from MF to NMF - Complex Issue/Training Specialization.
 3. On the Form 4442/e-4442, Inquiry Referral, advise the Non-Master File team to prepare Form 3809, Miscellaneous Adjustment Voucher.
 4. Close your base and notate AMS case sent to Non-Master File.
 5. Fax the Form 4442/e-4442, Inquiry Referral, to the appropriate Non-Master File Team. The Non-Master File team located in Philadelphia (IMF) use 866-434-7054 or Cincinnati (BMF) 855-322-6635 These fax numbers can be found in IRM 21.7.12-1, Contact Information.

21.2.4.3.2.1
(10-03-2022)
**Modules Containing TC
388 & TC 389**

- (1) Transaction Codes (TC) 388 generally generate twice per calendar year in January and July (cycles 01 and 24). TC 389 reversals generate when there is a subsequent account activity.
- (2) A TC 388 will generate to zero out a credit balance and removes the module to retention if it has been at least 36 months since the last transaction posted. The credit is automatically applied to Account 6810, Excess Collections. A TC 389 reverses the TC 388 and restores the module and the credit to Masterfile.

Note: Input of CC RECON or MFREQ or any other transaction will result in a TC 389 generating.

- (3) Review IMFOL information first when addressing freeze conditions containing one or both transactions.
 - If the last transaction posted is a subsequent TC 388 and the account shows zero balance close your case no action.
- (4) Identify what caused the TC 389 to generate on the module. Look throughout the account for transactions posting the same cycle as the TC 389.
 - a. If you identify a decedent account or that a TC 540 with a DLN 28277-111-11111-Y posted the same cycle as the TC 389, verify the CC INOLES DOD is present. If the INOLES UPDT date is before the last posted TC 388 date, close your case with "NOACTION." If the INOLES UPDT date is later than the last TC 388 date, follow normal procedures for your freeze condition.
 - b. If you identify a transaction that attempted to release the freeze condition (i.e., TC 571 or TC 290), verify the action was appropriate and take action to resolve correctly. If no action is needed, close case "no action" to allow the TC 388 to generate.

21.2.4.3.3
(03-23-2018)
**AMRH Transcripts on
Civil Penalty Modules**

- (1) The subsections listed above address AMRH transcripts on Civil Penalty modules and Individual and Employer Shared Responsibility Payment modules associated with the Affordable Care Act (ACA).
- (2) Refer to IRM 20.1.1, Introduction and Penalty Relief, for an explanation of civil penalties.

21.2.4.3.3.1
(10-01-2021)
**Individual and Employer
Shared Responsibility
Payment Modules**

- (1) The Patient Protection and Affordable Care Act (ACA) has many key provisions, including shared responsibility payments for certain individuals and employers.
- (2) **Individual Shared Responsibility Payment (SRP)** - Beginning in calendar year 2014, individuals must have minimum essential coverage, have a coverage exemption, or make a shared responsibility payment under IRC Section 5000A. For tax years prior to 2018, SRP is reported on *Form 1040* line 61, *Form 1040A* line 38, and *Form 1040EZ* line 11. For tax year 2018, SRP is reported on *Form 1040*, Schedule 4, line 61. SRP can be self-reported by the taxpayer when they file their original income tax return or can be assessed by an Exam function. For tax years beginning 2019, the SRP has been reduced to zero, and taxpayers are no longer required to report a payment.
- (3) **Employer Shared Responsibility Payment (ESRP)** - Beginning calendar year 2015 and after, employers employing an average of 50 full-time employees, including full-time equivalent employees, in the prior year (e.g., 2014 for calendar year 2015) will be subject to the Employer Shared Responsibility provisions under IRC Section 4980H (added to the Code by the Affordable Care Act). ESRP will not be self-reported by the taxpayer but will be assessed by an Exam function based on information reported to the IRS.
- (4) Master File Tax Codes (MFT) have been established to record assessments, abatements, and other account actions:

- MFT 35 (IMF) -Individual Shared Responsibility
- MFT 43 (BMF) -Employer Shared Responsibility

21.2.4.3.3.1.1
(03-23-2018)

**Individual Shared
Responsibility Payment
(SRP) MFT 35 Module
Processing**

- (1) The MFT 35 assessment posts as a TC 240 with a penalty reference number (PRN) 692. TC 290 .00 is input along with TC 240. TC 150 never posts to this module. If reported on the individual income tax return, the MFT 35 module will systemically be established one cycle after the MFT 30. See IRM 21.6.4.4.20, Individual Shared Responsibility Provision, for additional information.

Note: The SRP amount is carried to MFT 35. The total tax shown on Form 1040, line 63, will not be the total tax amount (TC 150) shown on MFT 30. TC 971 AC 530 will post to MFT 30 with the SRP amount in the memo amount field.

- (2) AMRH should identify and work unresolved conditions. Because these modules are non-return modules, some AMRH conditions may not apply, and some are identified by TC 240 or TC 298 instead of TC 150.

Note: STAT transcripts do not generate based on a “true” Assessment Statute Expiration Date (ASED); the statute bar date depends on taxpayer action or non-action. Therefore, STAT transcripts are extracted using the minimum amount of time until the ASED has expired. The “dummy” ASED date for these accounts is two years and six months from the date of the controlling DLN in the module.

- (3) Research the credit or payment:

Row Number	If	And	Then
1	The credit or payment belongs on a different account or module.	N/A	Initiate a credit transfer.
2	Research does not indicate the credit or payment belongs on a different account or module.	You have received ACA training.	Resolve the case, which may include contacting the taxpayer, or assessing the penalty.
3	(See above)	You have not received ACA training.	Route the transcript to AM Adjustments as Out of Scope per IRM 21.2.4.3.1, Accounts Maintenance Resolution.

21.2.4.3.3.1.2

(01-04-2022)

**Employer Shared
Responsibility Payment
(ESRP) MFT 43 Module
Processing**

- (1) The MFT 43 assessment posts as TC 298 with a three-digit reference number which identifies the type of assessment. These reference numbers can be 240, 241, 242, 243, or 244. TC 290 is input along with TC 298. TC 150 never posts to this module. See IRM 21.3.1.8.3, Employer Shared Responsibility Payment (ESRP) Notices, for general information.

- (2) AMRH should identify and work unresolved conditions. Because these modules are non-return modules, some AMRH conditions may not apply, and some are identified by TC 240 or TC 298 instead of TC 150.

Note: STAT transcripts do not generate based on a “true” Assessment Statute Expiration Date (ASED); the statute bar date depends on taxpayer action or non-action. Therefore, STAT transcripts are extracted using the minimum amount of time until the ASED has expired. The “dummy” ASED date for these accounts is two years and six months from the date of the controlling DLN in the module.

- (3) Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, and Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, are used by an Applicable Large Employer (ALE) to report employer-offer of coverage and to administer the employer shared responsibility provisions.

- IDRS CC IRPOL with definer A shows if Form 1094-C/Form 1095-C were filed.

- (4) Research the credit or payment:

Row Number	If	And	Then
1	The credit or payment belongs on a different account or module.	N/A	Transfer the credit to the correct module.
2	Research does not indicate the credit or payment belongs on a different account or module.	MFT 43 indicates TC971 with Action Code 782, Letter 226-J ESRP issued or Action Code 784, Letter 5699 Non-Filer issued.	Take no action.
3	(See above)	IDRS CC IRPOLA indicates Form 1094-C/Form 1095-C were filed for the year of the transcript	Send a secure/encrypted email to ESRP: *SBSE ESRP Issues Subject line: MFT 43 Credit Balance with IRPOLA

Row Number	If	And	Then
4	(See above)	IDRS CC IRPOLA does not indicate Form 1094-C/ Form 1095-C were filed for the year of the transcript	<p>Issue a manual refund. Send Letter 672C to notify the taxpayer we have no record that they are an Applicable Large Employer (ALE) or subject to the Employer Shared Responsibility Payment.</p> <ul style="list-style-type: none"> • Use Paragraph i - (Suggested wording). We are returning the payment(s) you made for the Employer Shared Responsibility Payment. • Use Floating Paragraph - (Suggested wording) Form 1094-C, <i>Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns</i>, and Form 1095-C, <i>Employer-Provided Health Insurance Offer of Coverage</i>, for an Applicable Large Employer (ALE) as part of the Employer-Shared Responsibility Provision were not filed. Please review your filing requirements. If you are required to file the forms, submit the applicable forms and return the refund.

(5) Close the transcript case.

21.2.4.3.3.2
(03-23-2018)

Civil Penalty Module Processing

- (1) AMRH should identify and work unresolved conditions. Because these modules are non-return modules, some AMRH conditions may not apply, as some are identified by a TC 240 instead of the TC 150.

Note: STAT transcripts do not generate based on a “true” Assessment Statute Expiration Date (ASED), the statute bar date depends on taxpayer action or non-action. Therefore, STAT transcripts are extracted using the minimum

amount of time until the ASED has expired. (The “dummy” ASED date for these accounts is two years and six months from the date of the control Document Locator Number (DLN) in the module.)

- (2) If the identified account contains a credit and no TC 240:
 - a. If a payment was made as part of the Streamlined Filing Compliance program, identified by TC 670 with DPC 61, close the case with no action. See IRM 21.8.1.28, Streamlined Filing Compliance Procedures, for additional information.
 - b. Look for a possible open case in Automated Underreporter (AUR), Examination, Collection, TE/GE, or account where the penalty may be posted.
 - c. Review IDRS (valid and invalid segments, spouse's SSN), NMF, MFT 30 audit assessments and any open balance accounts.
 - d. If a payment was intended for another account, transfer the credit.
 - e. Research payment through Remittance Transaction Research (RTR). If necessary, request the payment document, Document (Doc) Code 54 or 47 documents from files (look for an unassessed penalty listed on audit papers or the payment voucher), or contact the taxpayer and ask why the payment was submitted.
 - f. If research or the taxpayer's response indicates a penalty should be assessed, route to the responsible area.
 - g. See IRM 21.2.4.3.10, Applying Unresolved Credits for AMRH, if unable to determine where to apply the payment.
- (3) If there is a TC 240 in the account and AMRH research does not resolve the account balance:
 - a. Contact the area responsible for assessing the penalty for assistance.
 - b. If there are multiple penalties in the account, contact the area responsible for the last assessed penalty.

Note: Blocking Series 609-629 for IMF identifies an AUR assessed penalty.

- (4) Process AMRH transcripts received for civil penalty modules (MFT 13 and MFT 55) according to general AMRH instructions, and specific instructions for the particular transcript type.
- (5) On a civil penalty module, a TC 290 .00 must be input along with the TC 240, which posts on Master File. If a freeze should be released, input necessary transactions on MFT 13 or 55 accounts to reverse the freezes (e.g., TC 571 to release TC 570). If a TC 290 .00 is input to release the freeze, use Blocking Series 52.

21.2.4.3.4
(10-01-2016)
**Accounts Maintenance
Correspondence**

- (1) Accounts Maintenance is responsible for requesting any documentation necessary to resolve AMRH conditions. Initiate correspondence even if another function previously sent correspondence. See Exhibit 21.2.4-1, Letters Used to Resolve AMRH Cases.
- (2) Correspondence is also required to explain:
 - a. How the account was corrected.
 - b. Taxpayer errors discovered in processing which caused or will cause processing delays (only if there was not prior notification).

- (3) Send a closing letter to the taxpayer when releasing a freeze or resolving a condition that results in a refund, offset, or balance due. This applies to all cases, EXCEPT for the following:

- a. A CP notice generates to the taxpayer, due to the action taken, explaining the overpayment/underpayment and eventual refund, offset, or balance due.

Note: A credit transfer made to a settled period without a correspondence received date does not generate a notice to the taxpayer.

- b. The action results in a refund the taxpayer expects (e.g., the taxpayer responded to CP 80/CP 080 notice with a return, the return was processed, and the refund was issued).

Note: Send a closing letter explaining the adjustment if the generated adjustment notice will not give an adequate explanation of the actions taken.

- (4) Use IDRS letters to correspond with taxpayers whenever possible. Managers must review Quick Notes. Use simple language to communicate the message.

- a. Review IDRS to ensure the transcript address is current.
b. Check the Centralized Authorization File (CAF) file to ensure the information is mailed to the taxpayer's representative, if applicable.

21.2.4.3.4.1
(10-01-2024)
**Responding to
Taxpayers**

- (1) Initiate responses to taxpayer correspondence within 30 calendar days of the initial IRS received date (counting the day it is received). If unable to meet this time limitation, send an interim letter within 30 calendar days of the IRS received date, stating the reason for the delay and a completion date.
- (2) Follow timeliness guidelines for acknowledging and working taxpayer correspondence. See IRM 3.30.123.5, Taxpayer Correspondence, Centralized Authorization File (CAF), Statutes, Taxpayer Advocate Service (TAS), Return and Income Verification Services (RAIVS) Photocopies and Files. Managers must monitor compliance with these guidelines. Use either computer generated or manual reports.
- (3) Answer all correspondence received from taxpayers, indicating:
- a. "This is in reply to your correspondence dated MM/DD/YY."
b. An explanation of the action taken, even if the action was exactly what the taxpayer requested.

Note: Do not correspond to the taxpayer indicating we received the requested information.

- (4) The Taxpayer Advocate Service (TAS) is an **independent** organization within the 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. For additional information see <http://taxpayeradvocate.irs.gov/About-TAS/Taxpayer-Rights>.

- (5) Refer taxpayers to TAS when the contact meets TAS criteria. See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day.
- (6) "Same day" includes cases that can be resolved in 24 hours, as well as cases where steps can be taken within 24 hours to begin resolving the issue. See IRM 13.1.7.5, Same Day Resolution by Operations.
- (7) When making a TAS referral, use Form 911, and forward to TAS in accordance with your local procedures.
- (8) TAS Service Level Agreements (SLAs):
 - The National Taxpayer Advocate has reached agreements with the Commissioners of the Taxpayer Services (TS), Small Business & Self Employed (SB/SE), Tax Exempt & Government Entities (TE/GE), Criminal Investigations (CI), Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for the processing of Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).
 - The SLAs are located at *Service Level Agreements*.

21.2.4.3.4.2
(05-20-2024)

**Requesting Information
from Taxpayers**

- (1) All correspondence to taxpayers requesting additional information should include the following:
 - a. A 30 day response time.
Exception: Overseas taxpayers have a 45 day response time.
 - b. Action the IRS will take if a timely response is not received.
 - c. "When you reply, please send us your telephone number and the most convenient time for us to call so we may contact you if we need more information."
- (2) If a phone number is available, and local management approves, call the taxpayer for the information. If the taxpayer requests confirmation of the conversation, send a follow-up letter.

Note: Before disclosing any tax information, you must be sure you are speaking with the taxpayer or authorized representative. See IRM 21.1.3.2, General Disclosure Guidelines, IRM 10.10.3.3.5, Identity Proofing for Communication Skills/Outgoing Calls, and IRM 10.5.1.6.7.2, Answering Machine or Voice Mail, before leaving a message on a taxpayer's voice mail or answering machine.

21.2.4.3.4.3
(10-01-2017)

Taxpayer Response

- (1) If the taxpayer responds (timely or late) to a request for information and the case cannot be closed within 30 days, send an interim letter to the taxpayer. An interim letter must:
 - a. Identify the reason a final response is delayed.
 - b. Specify when the final response will be mailed.

- c. Include the name, telephone number, and organizational symbols for reference purposes as a contact point.
- d. Indicate: "When you reply, please send us your telephone number and the most convenient time for us to call so we may contact you if we need more information."

Note: See IRM 21.3.3.2(3), What is the Definition of Correspondence? - Policy Statement P-21-3 (Formerly P-6-12) Exclusion List, for work (e.g., incoming replies to solicitations for information needed to secure or complete the processing of a tax return), that does not meet the definition of correspondence under Action 61 and does not require an interim letter.

(2) Review all replies and take the following action:

If the reply	Then
Relates only to a prior credit that was transferred to Excess Collections File (XSF) or left on Master File.	AMRH works the case. See IRM 21.2.4.3, Procedures for Accounts Maintenance.
Is received with a return and the taxpayer is required to file.	See IRM 21.2.4.3.44.2, CP80/CP080 Resolution and AMRH12 Reply Received.
Is received with a return and the taxpayer is not required to file.	See IRM 21.2.4.3.17, Taxpayer Not Required to File Return.
Is in reference to issues other than those above.	Forward the case to the Accounts Management function or work the case according to local procedures.

Note: If there is an open control base on IDRS, contact the controlling area.

21.2.4.3.4.4
(01-11-2008)

No Reply from Taxpayer

- (1) On all cases where the taxpayer did not reply to correspondence, document "No Reply" on AMS. Review IDRS Command Code (CC) SUMRY for additional control bases. Follow instructions for no replies under the appropriate freeze code closing action.

Note: Research for a more current address is not required.

21.2.4.3.4.5
(06-20-2024)

Purging Correspondence

- (1) On AMS, the correspondence response time is set based on the type of correspondence. A response time of 70 days is allowed for overseas taxpayers. Domestic taxpayers have a response time of 45 days.

Note: The case will automatically be moved from suspense inventory to active inventory after the 45 or 70 day response period.

21.2.4.3.5
(10-03-2022)

Address Change/Correction

- (1) Correct spelling, typographical or any errors in the taxpayer's address. See IRM 3.13.5.49, Updating Address Records, for IMF, and IRM 3.13.2.4.3, Updating BMF Addresses, for general requirements for a change of address. Also refer to Command Codes INCHG and BNCHG.

Caution: Due to the high level of identity theft, it is extremely important to ensure the changing of a taxpayer's address is warranted and necessary, as shown in supporting documentation/forms.

21.2.4.3.6
(02-03-2023)
**Undeliverable
Correspondence**

- (1) Research to correct incomplete or incorrect names and addresses on undelivered letters. If the data was complete and correct, research for a more current address. If the tax return is present in your case file, check it for more complete or correct information. (Do not order the return just to check the address). Otherwise, research AMS history, RTR, Correspondence Imaging Inventory (CII), and IDRS CC ENMOD, IMFOLE, INOLE, NAMES/E, RTVUE, TRDBV, IRPOL, and IRPTL (most current tax period data). Research open IDRS modules for any pending (PN TC 150/TC 976) return. If found, monitor for updated address/entity information.
- (2) If you find more complete or correct information, or if you find a more current address, reissue or re-mail the correspondence.

Note: Issue a letter to a third party only if that party is identified in the CAF, which maintains data for Authorized Representatives (e.g., Form 2848, Power of Attorney and Declaration of Representative), and appointees (Form 8821, Tax Information Authorization).

- (3) See IRM 21.3.3.4.11.1.1, Undelivered Mail Procedures for Accounts Management, for procedures on updating MF based on a yellow sticker address provided by the Post Office.
- (4) If another address is not found or a reissued letter is undeliverable, follow instructions under the specific freeze.

Note: If a taxpayer is incarcerated, correspondence may be returned by a prison, stating that a prisoner number is needed in order to deliver the letter. See IRM 5.19.2.6.4.5.7, IMF Response Taxpayer Incarcerated.

21.2.4.3.7
(05-23-2024)
**Transferring Cases to
Another Campus**

- (1) Do not transfer a case to another campus unless instructed per the IRM. If research indicates the case is resolved, do not transfer.
- (2) Use Form 3210, Document Transmittal, to transfer cases.
- (3) International returns are subject to the same test as other returns when determining whether to transfer to another campus. See IRM 21.8.1.2.1, Campus Consolidation and Program Centralization, and IRM 3.10.72.5.3, International Sorting Instructions, for additional criteria.
 - a. An International or Possession return has either a foreign address or income from a foreign source. In addition, there are a variety of forms filed that are treated as international returns. See IRM 3.10.72.5.2, International and US Possession Returns and Documents and IRM 3.10.72.5.3, International Sorting Instructions.
- (4) Transfer IMF transcripts meeting the international and possession return criteria above, and DUPTIN cases identified in IRM 21.2.4.3.40.2(14), AMRH09 Resolution, to the Philadelphia Accounts Management (PAMC) AMS unsigned transcript inventory.

Note: Do not transfer cases as international based solely on the AMS indicator as it may not be a true indicator.

1. Send a secure/encrypted email, with the information below, to the designated AMS gatekeeper for your site from the list below:
 - Transcript type, e.g., AMRH09
 - MFT
 - Tax period
 - Transcript case ID number
2. Designated AMS gatekeepers:

Site	AMS Gatekeeper	
Andover		#
Atlanta		#
Austin		#
Brookhaven		#
Fresno		#
Kansas City		#
Memphis		#
Philadelphia		#

3. The AMS gatekeeper will take the following action:
 1. Transfer the case from the employee's inventory to their site's unassigned transcript inventory.
 2. Transfer the case to the PAMC unassigned transcript inventory.

21.2.4.3.8
(10-01-2011)
(B- Freeze)

- (1) If a B- freeze is identified on an account, follow procedures per IRM 21.5.6.4.3, B- Freeze.

21.2.4.3.9
(10-01-2013)
Increased Liability Cases

- (1) In some cases, the original return was designated for audit but was not reviewed by Examination or TE/GE. Consequently, any additional liability reported on an amended return may not have been assessed. Be aware of actions needed to assess additional liability. See IRM 21.5.3.4.7, Processing Claims and Amended Returns with Examination Involvement, IRM 21.6, Individual Tax Returns, for IMF, and IRM 21.7, Business Tax Returns and Non-Master File Accounts, for BMF.

21.2.4.3.10
(02-03-2023)
Applying Unresolved Credits for AMRH

- (1) If the payment belongs to the taxpayer, look for other tax periods or MFTs with a balance due. Review zero balance accounts, in status other than Status 12, for possible unassessed penalty and interest accruals. Examine the tax return, payment voucher, and taxpayer contacts or correspondence.
 - a. If a liability exists in another module, release the freeze and let the credit offset.
 - b. Do not transfer a payment or credit to a debit balance module containing a freeze or restricted condition that would systemically prevent the

computer from offsetting the credit into the debit module, unless the credit was originally intended for the debit module (e.g., -E freeze, Master File Status 14).

- (2) Attempt telephone contact to determine proper disposition of unresolved payment(s) or credit(s). Research IDRS, AMS history, RTR, CII or Directory Assistance to locate a taxpayer telephone number. If you cannot locate a telephone number from above research, research the internet per local management guidelines to obtain a contact telephone number. Utilize websites available to the general public (e.g., Google, SEC, and SWITCHBOARD). Add an AMS narrative to include what research tools were used to obtain telephone number and whether or not a successful contact was made.

Exception: If contact is needed with an international taxpayer or entity outside of the United States, and there will be a toll or additional cost to the IRS, no phone call is required. Notate on Form 8758, section 30, Taxpayer Contact/Telephone Number and Contact Name, or on Form 2424, Explanation - "Foreign Filer - No telephone contact".

- (3) Verify withholding credits (TC 806) with IDRS Command Code IRPTR, Form W-2, Wage and Tax Statement, or Form 4852, Substitute for Form W-2, Wage and Tax Statement. Disallow any unsubstantiated amount and follow procedures in, IRM 21.4.5.5.3, Category B Erroneous Refunds.

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- (5) If the credit cannot be applied to an account after following AMRH research and procedures, and the case is still not resolved, transfer the credit to the Excess Collections File (XSF) or Unidentified Remittance File (URF). See IRM 21.2.4.3.10.1, **Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH**.

Caution: Follow specific instructions for the type of transcript. For example: For AMRH12 transcripts, leave the credit on Master File and close the transcript case control. See IRM 21.2.4.3.44.2, CP80/CP080 Resolution and AMRH12 Reply Received.

21.2.4.3.10.1
(04-17-2020)

Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH

- (1) If the credit is 12 months old or older, apply the credit to the Excess Collections File (XSF), (Account 6800), and prepare Form 8758, Excess Collections File Addition. See IRM 3.17.220, **Excess Collections File**.
- (2) If the credit is 11 months old or less, apply the credit to the Unidentified Remittance File (URF), (Account 4620), and prepare Form 2424, **Account Adjustment Voucher**. See IRM 3.17.10.3, **Unidentified Remittance File, (URF)**.

Exception: Apply credits with Doc Codes 48, 58, and 65 to XSF, regardless of credit age.

- (3) If the credit is 11 months old but less than 12 months old, suspend the case until it is 12 months old to avoid rejection of the forms.

- (4) Attach documentation (e.g., current CC IMFOLT or CC TXMOD print, a copy of taxpayer correspondence, tax returns, vouchers), showing the credit is available and notate the research performed. Forward to the applicable Excess Collection or Unidentified Remittance area.
- If it is evident that the credit is not a true credit (e.g., transfers-out/in, erroneous posting), notate on Form 8758, or Form 2424, that the credit is not valid.
 - When transferring multiple payments to XSF or URF, check box 8 of Form 8758, or enter TC 570 for the 2nd Transaction Code for Form 2424, to ensure TC 570 will be entered with the credit transfers to prevent erroneous refunds.
 - When determining which credits or payments to apply to XSF or URF, apply any prior year credit elect and withholding credit to the tax liability. Apply any payments to the tax liability by the earliest received date.
 - Enter the credit or payment Trace ID Number in box 21 of Form 8758, or the Explanation box of Form 2424. See IRM 3.17.220.1.8, Trace ID Number for Tracking Credits, for more information.
 - When moving a credit or payment to XSF or URF, input Transaction Code (TC) 971 Action Code (AC) 296 on the module to indicate research of the primary and related Taxpayer Identification Numbers (TINs) was completed. Related TINs may include a secondary Social Security Number (SSN) or an Employer Identification Number (EIN).
 - When a credit is moved to XSF or URF, check box 16/Other of Form 8758, or the Explanation box on Form 2424, and enter "AMRH Team" and the reason why the credit is being moved.
If it is evident that the credit is not a true credit (e.g., transfers-out/in, erroneous posting), notate on Form 8758, or Form 2424, that the credit is not valid.

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approval of the originator's manager notated on Form 8758, or Form 2424, prior to the transfer to XSF or URF.

- (5) To retrieve credit *from* XSF or URF, prepare Form 8765, IDRS Control File Credit Application. See IRM 21.5.7.4.4.2, Form 8765, IDRS Control File Credit Application, for procedures to complete and route the form.

21.2.4.3.11
(10-01-2017)
Erroneous Refunds

- (1) Erroneous refunds are sometimes issued to taxpayers due to misapplied payments, incorrect tax adjustments, unverifiable wages and withholding, fraudulent returns, incorrect TINs, etc. See IRM 21.4.5.5, Erroneous Refund Categories and Procedures.

21.2.4.3.12
(10-01-2018)
**Bankruptcy/Litigation
(TC 520 with -V or -W
Freeze)**

- AMRH transcripts will generally not generate if there is an unreversed TC 520 with a **-V** or **-W** freeze posted to any module of the taxpayer's account. See IRM 21.5.6.4.44, -V Freeze, or see IRM 21.5.6.4.46, -W Freeze, for additional information.
- Original and amended returns filed after 10/22/94 can be processed using normal procedures. See IRM 5.9.4.3.1, BAPCPA and BRA 94's Effect on Assessments.
- For issues not related to processing original and amended returns, close your control within AMS using Closing Action "TC 520 Posted".

21.2.4.3.13
(10-01-2021)
**Audit Information
Management System
(AIMS)**

- (1) An unreversed TC 420 or TC 424 indicates that Examination, TE/GE or Appeals requested the return.
- (2) All AMRH transcripts with a -L freeze are suppressed, except for the following transcript types (work according to their specific instructions):
 - 06 -W
 - 07 -V
 - 08 -X
 - 13 -G
 - 14 -O
 - 15 -U
 - 16 J-
 - CP46
 - VERFPYMT

Note: Before resolving these freeze conditions, contact the Exam or TE/GE area working the case.

Exception: Do not contact Exam or TE/GE if the AIMS status code is 00 - 06 or 08. Resolve the issue. See IRM 21.5.10-1, AIMS Status Code Guide - Field Cases.

- (3) All other transcript types are suppressed until the ASER is within six months or the "-L" freeze is resolved. If a "-L" freeze is set after the AMRH transcript generated, close the case on AMS with the appropriate closing action below:
 - Closed No Action per TC 420
 - Closed No Action per TC 424

Exception: Route cases with TC 420 and an open Substitute for Return (ASFR) to Exam. See IRM 21.2.4.3.22, IRS Prepared Returns.

21.2.4.3.14
(10-01-2016)
**Monthly Filer - Form
941M Cases**

- (1) These cases have either a 09 or 10 filing requirement and may be assigned to a revenue officer. AMRH may receive a Form 941M, Employer's Monthly Federal Tax Return, in response to correspondence although the filing requirements are other than 09 or 10 (e.g., AM22, AM05 or AM09 transcripts).
- (2) If the filing requirements are other than 09 or 10, return the Form 941M, Employer's Monthly Federal Tax Return, to the taxpayer with Letter 3007C explaining they do not have Form 941 monthly filing requirements.
- (3) If the filing requirements are 09 or 10, call the corresponding field office. The revenue officer responsible for Form 941M filers will help resolve the AMRH case.

21.2.4.3.15
(01-11-2008)
End of Year Processing

- (1) If corrective action is identified before or during the end of year cutoff, but prior to the first posting of the new processing year (dead cycles), issue a manual refund if a computer generated refund will result in an unnecessary delay, costing the IRS additional interest.

21.2.4.3.16
(10-01-2018)
**Filing Requirement
Check**

- (1) Before corresponding with a taxpayer on an account without a return, check the filing requirements on IDRS. If the taxpayer does not have filing requirements for that tax period, do not attempt to secure a return. If the taxpayer submits a return, but does not have a filing requirement, route it to Entity to establish the filing requirements and process the return.
- (2) If the filing requirements on the transcript module were deleted (e.g., Filing Requirement Code (FR) 03 or 51) on Form 941, Employer's QUARTERLY Federal Tax Return, and there are outstanding balances (OBLs) on other modules that exceed the credit available, transfer credit(s) to satisfy the oldest OBLs first.
- (3) If the credit(s) on the transcript module exceeds the OBLs on other modules, correspond with the taxpayer before applying excess credit to OBLs.
- (4) Refer to IRM 5.19.2, Individual Master File (IMF) Return Delinquency.

21.2.4.3.17
(10-02-2023)
**Taxpayer Not Required
to File Return**

- (1) The entity and filing requirements may show that a taxpayer is not required to file a specific return, or not required to file returns for a specific MFT. See, *Document 6209 Section 8A-6, Filing Requirement Codes (FR Codes)*.
- (2) If the taxpayer provides a signed return, process the return.
- (3) If the taxpayer response or correspondence states:

If	And	Then
They are not required to file a specific return.	There are no payment(s) or credit(s) on the module.	Input TC 590 cc 075 for BMF, or 076 for IMF, on the module to indicate the taxpayer is not liable to file a return for this tax period only. Note: cc 076 for IMF is for TC 590 only.

If	And	Then
(See above)	The payment(s) or credit(s) on the module were made, or applied in error, and not intended for any tax liability.	Initiate a manual refund for the total payment and credit amount. Restrict the refund interest with TC 770 .00. Input TC 590 cc 075, for BMF, or 076 for IMF, one cycle after the credit is resolved, to indicate the taxpayer is not liable to file a return for this tax period only. Note: cc 076 for IMF is for TC 590 only.
They are no longer required to file returns for a specific MFT.	There are no payment(s) or credit(s) on the module.	Input TC 591 cc 075 on the module to indicate the taxpayer is not liable to file for this tax period and all subsequent tax periods for the same MFT.
(See above)	The payment(s) or credit(s) on the module were made, or applied in error, and not intended for any tax liability.	Initiate a manual refund for the total payment and credit amount. Restrict the refund interest with TC 770 .00. Input TC 591 cc 075, one cycle after the credit is resolved, to indicate the taxpayer is not liable to file for this tax period and all subsequent tax periods for the same MFT.

See IRM 21.6.1.5, Filing Status Change Procedures.

Caution: Per IRC Section 6402, any overpayment may be subject to offset for other tax balances due or offset under the Treasury Offset Program (TOP). See IRM 21.4.6, **Refund Offset**. If a taxpayer makes a payment of taxes, any overpayment would be subject to tax offset and TOP offset. If the payment is not made payable to the US Treasury for payment of taxes, is mistakenly mailed to the IRS and is over stamped, the overpay-

ment and any manual refund, is not subject to TOP offset. Complete full research to determine if an overstamped check is involved. Make notation on request for manual refund.

Note: When an employer requests the removal of a filing requirement indicator due to the appointment of IRC Section 3504, Agent or a Professional Employer Organization (PEO), and the Reporting Agent File on IDRS does not reflect that agent as acting on behalf of the employer, obtain a Form 2678, Employer/Payer Appointment of Agent, before adjusting the filing indicator. Check that the form has been executed by the agent as well as the employer. If the apparent employer responds that the PEO is the legal employer, document the response. See IRM 5.1.24.4.4, IRC 3504 Agent.

(4) On Form 940, Employer’s Annual Federal Unemployment (FUTA) Tax Return, (MFT 10) tax module with an Employment Code (EC) W, IRC Section 501(c)(3) exempt from Federal Unemployment Tax (FUTA), in the entity, no return is required to be filed. Issue a manual refund with TC 770 .00 to restrict interest, without requiring a tax return. Input TC 591 cc 75 one cycle after the credit is resolved.

21.2.4.3.17.1
(10-01-2024)
Injured Spouse Cases

- (1) These instructions apply to AMRH cases with a TC 570, Blocking Series 92. Route to Campus IMF Adjustment function using AMS reroute function. Attach AMS Summary Print to Form 3210.
- Unresolved Injured Spouse allocations
 - Form 1040, U.S. Individual Income Tax Return, posted in 92 blocking series with TC 570 holding credits
 - Form 1040, U.S. Individual Income Tax Return, in any blocking series with TC 570 holding credits, and TC 840 posted in 92 blocking series
 - TC 897 input with TC 290 .00 and Hold Code 4
 - “E-” Freeze cases with a TC 977 in the 92 or 93 blocking series without a posted TC 150

Note: Further instructions can be found in IRM 21.4.6, Refund Offset.

21.2.4.3.18
(06-20-2024)

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page 30

21.2 Systems and Research Programs

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Note: If Spanish case, use Document Type ID Theft Spanish IDT6 and Category Code IDS6.

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Transcripts with Identity Theft (IDT) Involvement

- (2) Close the transcript as no action if there is an open IDT IDRS control base with the IDRS categories below:

IDRS Category	IDRS Category	IDRS Category
IDI1	IDT1	IDS6
IDI2	IDT3	IDS8
IDI3	IDT4	IDS9
IDI4	IDT5	GRVW
IDI5	IDT6	IDTX
IDI6	IDT8	IDII
IDI8	IDT9	
IDI9	IDS1	
	IDS3	

- (3) If the IDT case was closed on IDRS with category IDT1, IDS1, IDT3, IDS3, IDT4, IDT5, IDT6, IDS6, IDT8, IDS8, IDT9, or IDS9, but all actions were not taken to resolve the freeze, route the transcript to the Image Control Team (ICT) or Campus Support CII scanning to scan to the Centralized Distribution Site (CDS) IDRS number. Notate on the routing slip, the IDRS number (1174078935), Document Type, Category Code, and Organization Function

21.2 Systems and Research Programs

Program (OFP) associated with the IDRS category the IDT case was closed with. See the table below for the correct Document Type, IDRS Category Code, and OFP:

Exception: Close the case as no action if any of the following conditions are present for IDT4 or IDT5.

- AMS narrative indicating no response from taxpayer.
- TC 972 with AC 522 with a Tax Administration Source “NORPLY”.
- AMS narrative “Identity Theft”.

Document Type	Category Code	OFP
ID Theft IDT1	IDT1	710-40011
ID Theft IDT3	IDT3	710-40013
ID Theft IDT4	IDT4	710-35724
ID Theft IDT5	IDT5	710-35725
ID Theft IDT6	IDT6	710-40016
ID Theft IDT8	IDT8	710-40017
ID Theft IDT9	IDT9	710-40019
ID Theft Spanish IDT1	IDS1	710-40011
ID Theft Spanish IDT3	IDS3	710-40013
ID Theft Spanish IDT6	IDS6	710-40016
ID Theft Spanish IDT8	IDS8	710-40017
ID Theft Spanish IDT9	IDS9	710-40019

- (4) If the IDT case was closed with IDRS category IDI1, IDI2, IDI3, IDI4, IDI5, IDI6, IDI9, or IDI1, but all actions were not taken to resolve the freeze, route the transcript to the Image Control Team (ICT) or Campus Support CII scanning to scan to the Centralized Distribution Site (CDS) IDRS number. Notate on the routing slip, the IDRS number (1174078935), Document Type, Category Code, and OFP associated with the IDRS category the IDT case was closed with. See the table below for the correct Document Type, IDRS Category Code, and OFP:

Document Type	Category Code	OFP
Exam Open IDT	IDI1	710-40211
AUR Open IDT	IDI2	710-40222
ACSS Domestic IDT	IDI3	710-40231

Document Type	Category Code	OFF
ASFR Open IDT	IDI4	710-40243
DITA Campus IMF IDT	IDI5	710-40261
DITA Field Exam	IDI6	710-40262
TDI IDT	IDI9	710-40241
Compliance RPM	IDII	710-85431

- (5) If the case was closed with IDRS category GRVW, but all actions were not taken to resolve the freeze, route the transcript to IDTVA See IRM 25.23.3.2.5.2(3), Global Review - Action Required, for a list of GRVW Activity Codes and functions.

Exception: Close the case as no action if any of the following conditions are present.

- AMS narrative indicating no response from taxpayer.
- TC 972 with AC 522 with a Tax Administration Source "NORPLY".
- AMS narrative "Identity Theft".

21.2.4.3.20
(06-20-2024)
**Processing TRNS46
Cases**

- (1) TRNS46 transcripts generate on a daily basis when an overpayment or refund is due on decedent modules when:
- There is a CCC L or W coded income tax return, and no second name line is present on Master File.
 - TC 540 is on any tax module and there is a tax module in credit status.

Note: Loose Forms 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, may be received. Electronically filed returns with Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, can be viewed on MeF. AMRH should work these cases when the account has an open control assigned to an AMRH employee and not a generic holding number. If the case is not assigned to an AMRH employee, it can be forwarded to Accounts Management to be worked.

- (2) If there is a TC 388 / TC 389 present, refer to IRM 21.2.4.3.2.1, Modules Containing TC 388 and TC 389, to identify possible quick closures.
- (3) Research CC IMFOLE and CC INOLES for the date of death.

Note: Due to processing delays, check CC INOLES on the secondary taxpayer to verify that the secondary is also not deceased.

- (4) If TC 540 is not present on the tax module for the year the taxpayer died, use IDRS CC REQ77 to input TC 540 with the date of death. This action will delete the future filing requirements.
- (5) If there is an incorrect date of death on CC IMFOLE (e.g., taxpayer not deceased, different date of death on CC INOLES):

Note: Unless you can issue a systemic refund after removing an incorrect taxpayer date of death, continue to process the manual refund on the account, while you monitor the account.

1. Research modules for TC 540 with transaction dates that match CC IMFOLE, including modules in retention.
2. Reverse all incorrect TC 540s by inputting TC 542s via CC REQ77 using the correct date of death.

Caution: A NAP-generated TC 540 (DLN 28277-111-11111-Y) cannot be reversed via CC REQ77 and will go unpostable. If a NAP-generated TC 540 is in error, forward the TIN to your P&A staff who will contact the HQ analyst to reverse the TC 540. See IRM 21.5.6.4.48(1)c, -X Freeze, last (IF AND THEN) box.

3. If the taxpayer is erroneously coded as deceased correct the entity for the tax year in question.
 4. Monitor the account to confirm the date of death on CC IMFOLE posts correctly.
- (6) If the taxpayer was deceased in a prior tax period or not living at any time during the transcript tax period, do not issue a refund.
1. Input a TC 29X adjustment with Hold Code 4 to back out the return and any return credits.
 2. Research any payments to determine if they should be applied to another module or account, including a trust or estate account. Transfer any applicable payments to the intended module or account.
 3. Send Letter 916C with open paragraphs with the suggested wording:
 “We are unable to consider your claim for refund because the Social Security Administration (SSA) has information that the Social Security Number of the primary or secondary taxpayer on the tax return belongs to someone who was deceased prior to the tax year shown on the tax form.”
 “If the SSA erroneously identified the taxpayer as deceased, contact SSA. Send a newly signed tax return, and a photocopy of one of the following to the IRS location where you filed your return: Passport, Driver’s License, SSA Card, or other valid U.S. Federal or State Government issued identification. See Pub 559, Survivors, Executors, and Administrators, for additional information.”
 4. Close the transcript case.
- (7) If the freeze was set due to a Debtor Master File (DMF) adjustment, identified by TC 150 DLN blocking series 92, close the transcript on AMS and open a new IDRS control base as follows:
 ACTON
 C#,CLTODMF,M,MISC
 1040600001,MMDDYYYY (Use transcript IRS received date)

Exception: If the return Filing Status (FS) is 1, 4, 5, or 7, do not reassign the case to DMF. Work the case following normal procedures.

- (8) If “S-” freeze is on the module, or if credit is the result of a TC 740 with blocking series and serial number 66666, take the following action:

1. Research TIN of primary, and secondary taxpayer, if Filing Status (FS) 2. If a current processing year return has not been filed, and the address or entity information has not been updated within 1 year of the transcript received date or after the posting cycle of the TC 740, whichever is later, close the case with no action.
2. If a current processing year return has been filed, or the address or entity information has been updated after the posting cycle of the TC 740, send Letter 18C if needed. See IRM 21.3.3.4.16.5, Corresponding on a Deceased or Legally Disabled Taxpayer's Account, and IRM 21.3.3.4.16.6, Deceased Taxpayer Correspondence, Joint Return filed, on how to address correspondence to deceased taxpayers. Include Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. If the surviving spouse on a FS 2 return has filed a current processing return or the surviving spouse address or entity information has been updated after the posting of the TC 740, update address, if applicable, and issue a manual refund.
3. If Letter 18C is sent, request a response within 30 days. Suspend the case for 90 days.
4. If a response with Form 1310, or other court documentation is received, follow the procedures beginning with (9). If the response is incomplete, correspond for missing information.
5. If no response is received after 90 days, follow (15) below.

Note: Continue to process case, with an appropriate control base, and issue a refund, if you receive supporting documentation after systemic case closure, e.g., the AMRH control is closed and statute control is opened.

- (9) Ensure all supporting documents are attached to the return and the information is complete, e.g., Form 1310, or court documentation. See IRM 3.11.3.10.3, Documentary Evidence on a Decedent Return. Use on-line research tools in place of requesting document and transcripts, whenever possible. For paper filed returns, use IDRS CC ESTABD if a document request from files is required. See IRM 2.3.17, Command Code ESTABD.

Note: Computer Condition Code (CCC) 3 is input on the tax return if the documentary evidence is missing or incomplete during processing.

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being issued to a surviving spouse on a jointly filed return.

- a. If information is complete, follow the procedures beginning with (10) below.
 - b. If not complete, correspond with the taxpayer, as necessary, for missing or incomplete information. Use the applicable letter.
- (10) If the original return was not processable, input the Return Processable Date (RET-PROC-DT) using IDRS CC REQ54 with a TC 290.00 HC 4.
 - (11) Determine if a computer generated refund can be issued. See IRM 21.6.6.2.21.2 (3), Processing Decedent Account Refunds.

Caution: If there is a TC 540 on any module, a manual refund must be issued. TC 29X with Priority Code (PC) 8 will not release the -X freeze.

- a. If a computer generated refund can be issued, input TC 290 .00 PC 8 to release the freeze.
 - b. If a computer generated refund can't be issued, follow the procedures starting at (12) below to issue a manual refund.
- (12) Prepare Form 5792, Request for IDRS Generated Refund, for refund amount as outlined in IRM 21.4.4, Manual Refunds.
 - a. Use the person claiming the refund as the payee.
 - b. Attach documentary evidence.
- (13) Change the entity to show the correct information for the filing year as necessary. See IRM 21.6.6.2.21.1, Updating the Entity on Decedent Accounts, for more information.
- (14) Due to delays in processing dishonored, stopped payments or payments that had an issue with an Automated Clearing House on October 20, 2022, the payments made through IRS Direct Pay were sent to financial institutions twice in error when only one should have posted. Do not release the freeze if there appears to be a duplicate payment issue that is less than 12 months old from the current date. Close the case as no action to allow additional time for the dishonored or stopped payment to resolve the issue or for a follow-up transcript to generate. For example, if the payment date is April 2022 and the current date is March 2023, close your case as no action. If the payment date is more than 12 months old from the current date, work the case accordingly.
- (15) If no reply is received after 90 days or the correspondence is returned undeliverable, transfer the credit to the Unidentified Remittance File (URF) or Excess Collections File (XSF) and close the case "NOREPLY", or "UNDEL", as applicable. See IRM 21.2.4.3.10.1, Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH.

Exception: If no reply is received and the overpayment is a TC 776 for interest, close the case no action and leave a detailed history on AMS.

21.2.4.3.21
(10-01-2011)
**Exempt Organization
Returns**

- (1) Ogden campus works all Exempt Organization cases as shown below and BMF MFTs with specific sections identifying Exempt Organization (EO) returns. Process these AMRH cases according to the specific instructions for the type of transcript.
 - MFT 02 (Form 1120-POL)
 - MFT 34 (Form 990-T)
 - MFT 36 (Form 1041-A)
 - MFT 37 (Form 5227)
 - MFT 44 (Form 990-PF)
 - MFT 46 (Form 8038)
 - MFT 50 (Form 4720)
 - MFT 67 (Form 990 or Form 990EZ)

21.2.4.3.22
(10-01-2024)
IRS Prepared Returns

- (1) IRS prepares returns based on the available income information if the taxpayer refuses or does not file a return. The taxpayer can file a valid tax return, correct the proposed assessment, or agree to the proposed assessment. Deficiency procedures must be followed before making an assessment if the taxpayer does not agree with the proposed assessment.

Note: If the IRS follows deficiency procedures and the taxpayer defaults on a statutory notice of deficiency allowing the IRS to assess tax, and the taxpayer subsequently submits a return showing less tax, and the IRS agrees, the assessment based on the Substitute for Return (SFR) or its automated version (ASFR) may be reduced. The CSED is not extended with respect to the amount that is already assessed when the taxpayer submits a return after the SFR/ASFR is assessed, see IRM 5.1.19.3 Case Actions That Can Suspend And/Or Extend A CSED, for more information.

- (2) An AMRH transcript may generate during the SFR/ASFR process. These returns are identified by a TC 150. 00 with a Tax Class 2, Doc Code 10, and Blocking Series 000 - 299.
- (3) Compliance Services Collection Operations (CSCO) or Exam should resolve credit balance conditions before closing the ASFR or IRC Section 6020(b) case. If a credit balance remains on the module when CSCO or Exam closed the case, see below.

Exception: If the credit balance on the account was created by Exam and a manual refund is required for the case, do not send the case to Exam. The case should be worked by AMRH to input the manual refund.

Note: AMRH works the case if the excess credit posted after the ASFR closure.

Note: Do not refer Non-Filer Returns to CSCO or Exam. See IRM 21.5.3.4.10.1, Non-Filer Returns.

- (4) TC 421 without a TC 300 or TC 290 indicates a prior Exam open control at one time and the case is now closed as a Non-Examined or Surveyed as excess inventory. Send Letter 112C to request the missing tax return or to secure a newly signed copy of the missing return and all schedules and attachments from the taxpayer, as a CP80 will not generate on these modules. Suspend the case for 90 days.

Note: Prior to sending Letter 112C remember to research IDRS/CII for the TC 976/ 977 documents, on the primary taxpayer's account **and** the secondary taxpayer's account, if married filing joint, prior to sending a letter requesting the missing tax return.

If	Then
The taxpayer replies with a signed copy of the return or one has posted as a duplicate return.	Refer to IRM 21.5.3.4.10.1, Non-Filer Returns.
The taxpayer indicates payment(s) and/or credit(s) were misapplied	Input appropriate credit transfer(s). See IRM 21.5.8, Credit Transfers and IRM 25.6.1.7, Credits and Payments.
The taxpayer does not reply with a return, or indicate credit(s) were misapplied.	Route to Exam for case resolution. Note: See paragraph (10) below for routing certain BMF employment tax returns, Forms 940, 941, 943 and 944.

If	Then
The taxpayer does not reply with a return and Exam previously closed their case as little or no tax due.	Follow applicable procedures based on freeze condition on the module.

Note: See IRM 21.2.4.3.44, Credit, No Return (12), for additional information.

(5) Additional routing criteria for sending returns to other areas:

Note: A complete copy of the taxpayer's return must be included when routing to Exam and CSCO. If the return is not available in CII or EUP for you to print, secure the return from Files.

IF	THEN
TC 420 without TC 421	Open Examination. Route the return to the Exam operation indicated by TC 420 DLN.
TC 420/TC 421 with an assessment posted as a TC 300	Route the return to the Brookhaven Central Reconsideration Unit, <i>SERP - Audit Reconsideration Requests - Central Reconsideration Unit (CRU) Addresses - Who/Where</i> . Note: See paragraph (10) below for routing certain BMF employment tax returns, Forms 940, 941, 943 and 944.
TC 290 .00 or other money amount, no TC 420/TC 421 on the account	Route to Compliance Services Collection Operations (CSCO) or Exam: <ul style="list-style-type: none"> • If TC 290 Blocking Series 54X or 64X, route to CSCO based on TC 290 DLN. • If TC 290 Blocking Series 10X or 20X, route to Exam based on TC 290 DLN. See <i>Service Center Addresses for Collection Operations</i> , to identify where to route the case based on the TC 290 DLN.

IF	THEN
TC 494 with no TC 290 or TC 300	90 day Statutory Notice of Deficiency has been issued. If the account contains an open IDRS control, route to the open control. If there is no open IDRS control base, route the case to Exam based on the AIMS status code.

- (6) If either scenario in (3) or (4) above needs to be routed, refer to: *Who/Where Tab on the SERP Home page*.

Exception: Regardless of the DLN, route LB&I cases (PBC 315), per IRM 4.13.7-3, Routing of Area Office Reconsideration Requests (as of 10/01/2013).

Note: See paragraph (10) below for routing certain BMF employment tax returns, Forms 940, 941, 943 and 944.

- (7) See IRM 21.5.3.4.10, Returns Prepared Under IRC Section 6020(b), when working transcripts for BMF returns prepared under IRC Section 6020(b).

Note: Do not release a freeze that would allow a credit to refund or offset if the Refund Statute Expiration Date (RSED) expired.

- (8) If the RSED is expired and the TC 421 with Disposal Code (31-35) is present, move the credit to XSF. See IRM 21.2.4.3.10, Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH.

- (9) If the TC 420 with PBC 212 or PBC 296 is present and a TC 421 with any Disposal Code (31-35), route the return to: IRS, 7940 Kentucky Drive, Stop 825G, Florence, KY 41042.

- (10) Employment Tax Returns (Forms 940, 941, 943 and 944) with an exam assessment - follow routing criteria below:

IF	THEN
TC 300, PBC 296, TC 424 SPEC PROJ>0453	Route to IRS 7940 Kentucky Drive, Stop 8202G , Florence, KY 41042
TC 300, PBC 212 all project codes	Route to 7940 Kentucky Drive, Stop 825G , Florence, KY 41042
TC 300, All other PBCs	Exam Area Office indicated on TC 420 (PMC/EGC)

21.2.4.3.23
(10-01-2024)

Electronic Returns

- (1) Electronically transmitted returns are processed by the Austin, Kansas City, and Ogden Processing Campuses. Electronically filed returns have unique filing location codes in the document locator number (DLN). See IRM 3.10.73.9, Explanation of File Location Codes (FLC).
- (2) See IRM 3.42.5.16.11, Researching Modernized e-File IMF Identification Codes and IRM 3.42.4.9.2, Identifying e-file BMF Identification Codes, for the filing location codes for electronically filed returns.
- (3) When an electronically filed return is needed to work a case, use TRDBV, RTVUE, BRTVU, or ERTVU. Electronically filed returns can be viewed via Employee User Portal (EUP). See IRM 21.2.1.22, Modernized e-file (MeF/ TRDB).
- (4) The original return may be a printed electronic return. Printed electronic returns are identified by the words "Electronic Return - Do Not Process" in the top margin of the return.
- (5) Amended returns can now be filed electronically.

21.2.4.3.24
(10-01-2021)

Employment Tax Returns with Employment Codes F, G, T, or W

- (1) **Employment Code "F"**
 - a. Employment Code F is assigned to Federal Agency entities. Federal Agencies are not required to file certain tax returns, including Form 940, FUTA tax. The Federal Agency Delinquency Program (FAD) is centralized in SBSE, BSC Campus, Collection Operation, to resolve delinquent tax issues assessed to Federal agencies. Forward all inquiries, including phone calls and correspondence regarding Federal entities to the FAD group. If there is a credit on a Federal Agency entity, identified with an Employment Code F, do not release the freeze for refund or offset. See, *SERP - Who/Where - Federal Agency Delinquency (FAD) Contact Information*, for guidance on forwarding inquiries to the FAD team.
- (2) **Employment Code "G" or "T"**
 - a. If there are no taxable Federal Insurance Contribution Act (FICA) Wages assessed, close the case to the BMF Adjustments function. To determine if Taxable Wages were assessed, check the four letter character FIWG below the TC 150 DLN. If there is no amount to the right of the FIWG, then wages were not assessed. See IRM 3.13.2.6.4, *Employment Code (EC) "G"* and IRM 3.13.2.6.9, *Employment Code (EC) "T"*, for employment code description.
- (3) **Employment Code "W"**
 - a. This code is assigned to tax exempt organizations of the type described in IRC Section 501(c)(3), IRC Section 501(e), IRC Section 501(f) and IRC Section 501(k). These are organizations operated exclusively for religious, charitable, scientific, literary, educational, or humane purposes, or for the purposes of testing for public safety. Employment Code W indicates that the organization is not subject to Federal Unemployment Tax Act (FUTA). See IRM 3.13.2.6.10, *Employment Code (EC) "W"*, for employment code description.

21.2.4.3.25
(06-20-2024)
**Processing EXES-TC
840 Transcripts (J-/X
Freeze)**

- (1) Transcripts generate displaying both the J- and the -X freezes.
- (2) When a Form 1040 claims less estimated tax credit than that posted to the Estimated Tax (ES) Credit "J-" freeze) generates. These transcripts generate monthly. #
- EXES-TC 840 ("-X" freeze) transcript generates. These transcripts generate weekly. #
- (4) Verify TC 806, if present, to ensure ES credit was not erroneously reported on Form 1040 as withholding. Reverse erroneous withholding with TC 807 Priority Code 8.
- (5) For TY 2019, if the taxpayer used the Non-Filers Tool to register for the Economic Impact Payment, causing a TC 150 to post with an AGI of \$1, and there are unclaimed estimated tax payments on the account, do not release the freeze allowing the money to refund. The taxpayer may later file a return, which will post as a TC 976, rather than a TC 150. Send the Letter 112C, Payment / Overpayment / Credit Applied: No Record of Return Filed, to request a complete and signed tax return. For more information see IRM 21.5.3.4.17, Amended Economic Impact Payment (EIP).
- (6) If Letter 112C, Payment / Overpayment / Credit Applied: No Record of Return Filed, is sent request a response within 30 days. Suspend the case for 90 days.
- (7) If no response is received after 90 days, close the case no action.
- (8) If the case involves a joint return with unclaimed credit elect and the same taxpayers filed joint the previous year, input a TC 290 .00 with Priority Code 8 to release both freezes.
- (9) If the case involves joint estimated tax payments:
 - a. Research both taxpayers' accounts including RTVUE and Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, (line 5, Total payments), if any. If the taxpayer research confirms the allocation of the total estimated tax payments, allocate the payments without contacting either taxpayer.
 - b. If there is no return filed, no Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, or if the taxpayer research does not agree on how the total estimated tax payments should be credited between them, contact both taxpayers sending Letter 1505C to each taxpayer to determine credit disposition.
- (10) Suspend the case until the response period has ended or both replies are received:
 - a. See IRM 21.6.3.4.2.3.2, ES Joint Allocation, If/Then table for disposition of credit based on taxpayer response.
 - b. If taxpayers cannot provide an allocation of joint payment(s) AND you cannot determine allocation of payment(s) per ratio of each spouse's separate tax, OR if neither respond, move ES credits to Excess Collections (XSF). See IRM 21.2.4.3.10.1, Excess Collections File (XSF) and

Unidentified Remittance File (URF) for AMRH. Release withholding, if present, with TC 290 .00 and a Posting Delay Code (PDC) 6.

21.2.4.3.26
(04-12-2011)

Combat Zone Clean-Up Transcripts

- (1) Combat Zone clean-up transcript generates on accounts until the combat zone indicator (entity) is changed to show "inactive." Route accounts showing a debit balance (Status 20, 21, 22, 56, 58) and/or a return delinquency (Status 02 or 03) to CSCO. Work all remaining transcripts in the AMRH team.
- (2) See IRM 5.19.10.7.2, Combat Zone Clean-Up Transcript, for procedures for working these transcripts.

21.2.4.3.27
(10-02-2023)

IRC Section 444 Cases

- (1) The Omnibus Budget Reconciliation Act (OBRA) of 1987 enacted IRC Section 444, which allowed certain Partnerships, S Corporations and Personal Service Corporations to elect to file their income tax return on a taxable year other than that required by law. Taxpayers electing to use IRC Section 444 must file Form 8716, Election to Have a Tax Year Other than the Required Tax Year.

Note: Grandfathered Fiscal Year - Partnership or S Corporation entities that were in existence prior to 1987 and received permission to file a fiscal year tax return were permitted in 1988 to elect under section 444 to retain their tax year even if the deferral period exceeds three months.

- (2) An entity adopting a tax year may elect a tax year under section 444 only if the deferral period of the tax year is not more than 3 months. An entity may elect to retain its tax year if the deferral period is not more than 3 months. If the entity does not want to elect to retain its tax year, it may elect to change its tax year. An existing entity may elect to change its tax year if the deferral period of the elected tax year is not more than the shorter of 3 months or the deferral period of the tax year being changed. If the tax year being changed is the entity's required tax year, the deferral period for that year is zero and the entity is not permitted to make a section 444 election. The term "deferral period" means the number of months between the last day of the elected tax year and the last day of the required tax year.
- (3) Internal Revenue Code (IRC) Section 444 **requires** partnerships and S corporations that elected to have a tax year other than a required tax year, to file Form 8752, Required Payment or Refund under Section 7519, and remit a "required payment" that represents the value of the tax deferred. Form 8752, Required Payment or Refund Under Section 7519, **is not** required for Personal Service Corporations. Instead, a Personal Service Corporation files Schedule H (Form 1120), *Section 280H Limitations for a Personal Service Corporation (PSC)*, with the corporation income tax return.

Note: These cases should be assigned to tax examiners who specialize in resolving Form 8752, Required Payment or Refund Under Section 7519.

- (4) Form 8752, Required Payment or Refund Under Section 7519, is due on or before May 15th of each calendar year following the calendar year in which the applicable election year begins (e.g., if an applicable election year begins on October 1, 2016, Form 8752, Required Payment or Refund Under Section 7519, must be filed by May 15, 2017).
- (5) IRC Section 6651 penalties (failure to file and pay), should not be applied to IRC Section 7519 underpayments and these penalties should be abated.

However, IRC Section 7519 (f) (4) imposes a penalty of 10% on the underpayment of amounts required to be paid under IRC Section 7519, unless the underpayment is due to reasonable cause.

- (6) Use Document (Doc) Code 23 and Tax Class 2 to post the return to MFT 15. The following transaction codes identify the account status in the Entity module.
 - TC 052 - reverse erroneous TC 053, 054, or 055
 - TC 053 - change in accounting period approved, Form 1128, Application To Adopt, Change, or Retain a Tax Year
 - TC 054 - adopt, change or retain Fiscal Year Month (FYM)
 - TC 055 - adopt, change or retain FYM, approved Form 8716, Election To Have a Tax Year Other Than a Required Tax Year (accounting period should be 09, 10, or 11)
 - TC 057 - termination of IRC Section 444 election
 - TC 058 - rejection of Form 8716, Election To Have a Tax Year Other Than a Required Tax Year
 - TC 059 - rejection of Form 1128, Application To Adopt, Change, or Retain a Tax Year
- (7) Process according to the AMRH freeze condition criteria. Do not revoke the election.
- (8) Refer to the following IRMs when resolving IRC Section 444 accounts:
 - IRM 25.6, Statute of Limitations.
 - IRM 21.7, Business Tax Returns and Non-Master File Accounts.

21.2.4.3.27.1
(01-11-2008)
FYM Approved

- (1) Once an election is approved, the electing Partnership/S Corporation must file Form 8752, Required Payment or Refund Under Section 7519, to report the required payment due under IRC Section 7519 and/or obtain a refund of net prior year payments. Any tax year that a IRC Section 444 election is in effect, including the first tax year, is an "applicable election year" and requires a Form 8752, Required Payment or Refund Under IRC Section 7519.
- (2) Taxpayers electing IRC Section 444 are not required to remit a payment until a liability exceeds \$500. However, even if no payment is required, Form 8752, Required Payment or Refund Under Section 7519, must be filed showing a zero payment due. Once a taxpayer's liability exceeds \$500, the taxpayer must submit the required payment with Form 8752, Required Payment or Refund Under Section 7519. In addition, once a required payment is due, a payment is required for all subsequent applicable election years, regardless of the amount of the payment. Treat IRC Section 7519 required payments as a payment of tax for purposes of the statute of limitations on assessments and collections, but not for purposes of a refund request.

21.2.4.3.27.2
(10-02-2023)
Election Terminated

- (1) The election is terminated when the taxpayer changes its accounting period to its required tax year or some other permitted year, liquidates, or files a final Form 1120S return, becomes a member of a tiered structure (unless the same tax year exception applies), or is penalized for willfully failing to comply with the requirements of section 280H or 7519. To receive a refund of the net required payments, the taxpayer must submit a final Form 8752, Required Payment or Refund Under IRC 7519, and check Box "C" or notate the top of the form "Termination of IRC Section 444 Election."

21.2.4.3.28
(10-01-2024)
**Individual Retirement
Account File (IRAF)
Freezes**

- (1) The Individual Retirement Account File (IRAF), or MFT 29, is used to assess or waive additional tax on specific tax advantaged accounts and arrangements claimed on Form 5329, see IRM 21.6.5.4.11, Individual Retirement Account File (IRAF) Overview. An IRA is a savings program that allows a taxpayer to set aside money for retirement. The contributions may be tax deductible, and earnings are not taxed until they are distributed. See IRM 21.6.5.3, Individual Retirement Arrangements (IRA), Research.
 - a. Contributions to the plan may be tax deductible, or not, as in the case of the Roth IRA or Coverdell ESA. If contributions are not deductible, then some or all of the distributions may not be taxable.
 - b. The allowable IRA deduction may be less than the contributions, if the taxpayer is covered by an employer retirement plan any time during the year.
 - c. The IRA deduction may be reduced or eliminated depending on the filing status and amount of income.

Note: Refer to Pub 590-A, Contributions to Individual Retirement Arrangements (IRAs) and Pub 590-B, Distributions From Individual Retirement Arrangements (IRAs), for detailed explanation of IRAs.

- (2) The most common freezes received in AMRH are the 02 K- (credit balance with(out) a TC 150) and the 04 -A (TC 150 with a TC 976 and no TC 29X).
- (3) Refer to IRM 21.6.5.4, Research and Adjustment Procedures, for additional information on Individual Retirement Arrangement (IRA) procedures.

21.2.4.3.28.1
(01-03-2023)
**Old Credit Balance (02
K-)**

- (1) To resolve 02 K- (freeze without TC 150), use the following instructions:
 - a. If a prior year debit balance will be satisfied by posting the credit, use CC ADD24 to transfer the credit.
 - b. If the credit was caused by an offset (TC 896 on IMF and TC 796 on IRAF) and is available for refund, use CC ADD24 to reverse the offset. Use TC 792 to debit the IRAF and TC 892 to credit the IMF. Refunds cannot be issued directly from the IRAF if there is no TC 150.

Note: Enter the appropriate spousal indicator 1 or 2 (1= primary taxpayer; 2 = secondary taxpayer) on the credit portion of the transfer. This indicator is necessary only with TC 896/796.

- c. Request the payment document and IMF returns if needed. For additional information when requesting documents see, IRM 21.2.4.3.2, Accounts Maintenance Initial Processing. If the credits are duplicate payment of Tax on Early Distribution (Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts), use CC ADD24 to transfer the credit.
- d. If the payment is received with Form 1040X or Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts, and belongs on IRAF where there is no TC 150, establish the module. See IRM 21.6.5.4.11.4, Processing Form 5329 With TC 971 AC 144, and follow procedures to establish the module.
- (2) To resolve the 02 K- (freeze with TC 150), if there is a refundable overpayment on the IRAF, prepare Form 5792, Request for IDRS Generated Refund, and use CC RFUNDR to refund to the taxpayer.

21.2.4.3.28.2

(01-03-2023)

Duplicate Return (04-A)/IRAF

- (1) To resolve 04 -A (TC 150 and TC 976 posted) freeze conditions:
 - a. Request original and amended returns to verify that the IRAF taxes (from the Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts) were assessed correctly. For additional information when requesting documents see, IRM 21.2.4.3.2, Accounts Maintenance Initial Processing.
 - b. If the IRAF tax was assessed correctly on the IMF (no IRAF taxes due), use CC REQ54 with TC 290 for zero amount to release the freeze. Use Blocking Series 00 (IRAF non-refile DLN).
- (2) If the IRAF taxes were not originally assessed, but are due (per the Form 5329, Additional Taxes on Qualified Plans (Including IRAs and Other Tax-Favored Accounts), assess the tax using the appropriate credit reference number. See IRM 21.6.5.4.11.2, Individual Retirement Account File (IRAF) Abstract Numbers, for credit reference numbers.

21.2.4.3.29

(10-01-2021)

Transcripts with Offshore Voluntary Disclosure Program (OVDP) Payments

- (1) OVDP initial payments from taxpayers applying to the OVDP program are processed at the Austin Submission Processing Campus (AUSPC). See IRM 3.8.45.32, Voluntary Disclosure Practice (VDP) Payment Processing at Austin Submission Processing Center, for additional information.
Note: The Offshore Voluntary Disclosure Program (OVDP) ended on September 28, 2018. The procedures below remain for residual cases.
- (2) Effective March 13, 2012, most OVDP payments are processed through Remittance Strategy-Paper Check Conversion (RS-PCC). RS-PCC processes the check image electronically and deposits funds into the Treasury account. RS-PCC interfaces with the Electronic Federal Tax Payment System (EFTPS), which allows taxpayer payment information to post to master-file. Images of checks will be available for viewing on the Remittance Transaction Register (RTR) system.
- (3) OVDP payments processed through RS-PCC are identified on IDRS by:
 - Document Locator Number (DLN) that begins with 81, 82 or 83.
 - 17 digit Electronic Funds Transfer (EFT) number. (Digits 1-2) - **29** Ogden Submission Processing Campus. (Digits 3-5) **520** Austin RS-PCC. (Digits 10-11) **15, 16, or 17** Processing campus or Tax Assistance Center (TAC). Use IDRS CC IMFOLT or CC BMFOLT to view the EFT number, e.g., EFT-TRACE 29520nnnn15nnnnn. See IRM 3.8.47.15, Voluntary Disclosure Practice, for more information.
- (4) Payments that cannot be processed through RS-PCC will be processed manually and can be identified through the Document Locator Number (DLN) on IDRS.
 - Campus Code or **File Location Code (FLC)** (DLN digits 1-2) - **71, 50, 53, or 20**. (20 is the code for foreign remittances).
 - **Block Number** (DLN digits 9-11) - **800-899**. Since January 2010, only OVDP payments are processed at AUSPC with blocking series 800-899.
- (5) Take the following action to resolve transcripts with OVDP payments:

- a. If it can be determined the payment was coded as an OVDP payment in error, and the case does not involve a tax increase issue, take action to release the freeze.
- b. If it can be determined the freeze is due to an overpayment of penalty and interest, take action to release the freeze.
- c. If (a) or (b) above, do not apply:
 - Do not contact the taxpayer, assess the tax, or release the freeze.
 - Input AMS narrative as OVDP.
 - Close case as no action.

21.2.4.3.30
(10-01-2018)

Transcripts with Internal Revenue Service Numbers (IRSN) and Individual Taxpayer Identification Numbers (ITIN)

- (1) The following subsections address AMRH transcripts with Internal Revenue Service Numbers (IRSN) and Individual Taxpayer Identification Numbers (ITIN).
- (2) An Internal Revenue Service Numbers (IRSN) is a temporary number assigned by the IRS and is used in place of a required TIN during processing.
 - a. IRSNs are on the invalid segment of the Individual Master File (IMF) and begin with 9 and end with (*), (e.g., 9XX-XX-XXXX*). See IRM 3.21.263.5.5, Internal Revenue Service Number (IRSN), for additional information on identifying IRSNs.

Exception: Not all TINs beginning with 9 and ending with (*) are IRSN accounts. (See below)
- (3) An Individual Taxpayer Identification Number (ITIN) is a nine digit number issued by the IRS to individuals who are required for U.S. tax purposes to file a return, but do not have an SSN, and are not eligible for an SSN. ITIN accounts begin with 9 with the fourth and fifth numbers of the TIN range: (50-65, 70-88, 90-92, 94-99), (e.g., 9XX-50-XXXX).
 - a. A taxpayer not eligible for an SSN must use an ITIN when filing their return. In order to obtain employment, the taxpayer provides an SSN to the employer, and the employer withholds income tax, as applicable, on wages paid to the employee. The employer issues Form W-2, Wage and Tax Statement, or Form 1099, Information Returns, under the SSN the taxpayer provided.

21.2.4.3.30.1
(10-01-2024)

Transcripts with Internal Revenue Service Numbers (IRSN)

- (1) For IRSN related cases, follow the instructions below if the freeze condition cannot be resolved following normal transcript processing. See IRM 21.2.4.3.30, Transcripts with Internal Revenue Service Numbers (IRSN) and Individual Taxpayer Identification Numbers (ITIN), for a description and identification of an IRSN.
- (2) Verify available valid cross reference SSN to substantiate income source (e.g., Form W-2, Form 1099). If valid cross reference SSN is not available through IDRS, request the TC 150 document to determine if a cross reference SSN is available. For additional information when requesting documents see, IRM 21.2.4.3.2, Accounts Maintenance Initial Processing.

Note: Use IDRS CC TRDBV to find the cross reference SSN for electronically filed returns.

If	and	Then
All income can be verified using IDRS CC IRPTR.	N/A	<ul style="list-style-type: none"> Transfer credit to the Excess Collection File (XSF). IRM 21.2.4.3.10.1, Excess Collection File (XSF) and Unidentified Remittance File (URF) for AMRH. If a return was secured, attach a copy to Form 8758, including all schedules and forms.
All income cannot be verified using IDRS CC IRPTR.	Income is from a non-verifiable source where a Form W-2 or Form 1099 was not issued (e.g., self employment).	Transfer credit to XSF. (See above)
(See above)	Income claimed on the return is from a source that should be verifiable (e.g., Form W-2, Form 1099).	The return is treated as a nullity. Zero out the account. Input TC 29X with the appropriate blocking series. Use a hold code to prevent issuing erroneous notices to the taxpayer. Use appropriate priority code, if applicable, to release the freeze condition. Reverse any manually restricted transaction codes (e.g., TC 270, TC 170, TC 160). Reverse any associated return credits. Transfer any payments to XSF.

21.2.4.3.30.2
(06-26-2023)
**Transcripts with
Individual Taxpayer
Identification Numbers
(ITIN)**

- (1) For ITIN related cases, follow the procedures below. See IRM 21.2.4.3.30, Transcripts with Internal Revenue Service Numbers (IRSN) and Individual Taxpayer Identification Numbers (ITIN), for a description and identification of an ITIN.
- (2) Determine if the ITIN is expired or deactivated. The December 2015 Protecting Americans from Tax Hikes (PATH) legislative changes mandated the expiration of ITINs in certain circumstances. See IRM 3.21.263.2.1, How to Identify Expired/Deactivated ITINs.
 1. If the ITIN is expired or deactivated, follow the procedures in IRM 21.2.4.3.30.2.1, Expired/Deactivated ITINs for AMRH.
 2. If the ITIN is not expired or deactivated, follow applicable procedures based on freeze conditions on the module.
 3. Address math errors related to the ITIN. Do not question the income and/or withholding allowed during original processing. Per IRM 21.6.3.4.2.2 (12) 3rd note, Withholding (W/H) Tax Credit. For more information on math errors refer to IRM 3.21.263.8.7, Math Errors and IRM 21.5.4.5.3, Processing Responses to Math Error Notices.

#21.2.4.3.30.2.1
(03-18-2022)**Expired/Deactivated
ITINs for AMRH**

- (1) The Protecting Americans from Tax Hikes (PATH) Act of 2015 added a provision in the Internal Revenue Code that an ITIN will expire after 3 consecutive tax years of nonuse, i.e., the taxpayer to whom the ITIN is issued does not file a tax return and is not a dependent on someone else's return. If the ITIN was issued before 2013, it will expire as set forth in IRC 6109(i)(3) if not already expired due to 3 consecutive years of nonuse. See IRM 3.21.263.2.1, How to Identify Expired/Deactivated ITINs.
- (2) Expired/Deactivated/Inactive ITINs will show IDRS CC INOLES ITIN STATUS I or CC ENMOD ITIN-STATUS-CD>2.

Note: Conduct further research if Command Code INOLES indicates the ITIN is active (A), but Command Code ENMOD shows the ITIN is inactive (Status Code 2).

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- (4) TC 570 generated on many modules due to an IMF programming error. If the ITIN is inactive, and the module contains TC 570 with a posting cycle that matches the posting cycle of the TC 971 AC 193, disregard the inactive ITIN.
 - Input TC 571 to release the -R freeze.
- (5) If the ITIN Status is inactive, and the TC 570 posting cycle matches the posting cycle for the TC 150, send Letter 239C, and close the transcript case. Use opening paragraph C, paragraph O (fill-in below), paragraph 3 (fill-in below), and closing paragraph % (fill-in below).
 - **Paragraph O Fill-In** - According to our records, the ITIN for you or someone listed on your tax return has expired. To renew your expired ITIN, please submit a completed Form W-7 application with supporting documents to the address in the Form W-7 instructions.
 - **Paragraph 3 Fill-In** - Unless you take action, you will not be able to use this ITIN to file future tax returns. If you have obtained a social security number (SSN), you don't need to renew your ITIN. However, you do need to provide your SSN and previous ITIN so we can update your account.
 - **Paragraph % Fill-In** - In the U.S. use 800-908-9982, outside the U.S. use 267-941-1000.
- (6) Follow standard AMRH procedures for all other freeze conditions that may be present, including the procedures beginning with IRM 21.2.4.3.30.2(3), Transcripts with Individual Taxpayer Identification Numbers (ITIN).

21.2.4.3.31
(01-11-2008)

**Types of Transcripts and
Resolution**

- (1) The following subsections define various AMRH transcripts and outline procedures used to resolve freezes and/or unsettled conditions.

21.2.4.3.32
(01-03-2023)

**Debit Balance, No
Return - BMF (01)**

- (1) This freeze is caused by a debit module with no return posted. This freeze usually results from posting a credit reversal or a dishonored check when no credit is present. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information.
- (2) If the balance is due to a dishonored check penalty only, abate the penalty. Do not attempt to secure the related tax return from the taxpayer or transfer the case to CSCO.

Caution: If payments or credits are on the module, but the module is still in debit status reduce the penalty by the debit amount to zero out the module. Do not leave a credit balance.

Caution: If payments or credits are on the module, and the module is now in credit status, do not abate or adjust the penalty unless research shows the payments or credits are misapplied and transferred to the correct tax module to create a debit balance.

- For paper checks and money orders, abate the penalty with TC 281 and PRC 045.
 - For electronic payments, abate the penalty with TC 281 and PRC 015.
- (3) If the balance is the result of posting a dishonored check, TC 611 or TC 671, with no corresponding credit in the module:
- a. Request the document that created the freeze (87 doc code). For additional information when requesting documents see, IRM 21.2.4.3.2, Accounts Maintenance Initial Processing.
 - b. Research other modules for the credit posting.
 - c. Research RTR to request the original payment document (the DLN is on the document that created the freeze), if necessary.
 - d. Determine which module the dishonored check or credit reversal belongs to; transfer debit. Refer to IRM 3.17.10.3, Unidentified Remittance File (URF).
 - e. A valid and invalid account may require a merge. See IRM 3.13.2, BMF Account Numbers.
- (4) If the case is still not resolved, request a copy of the front and back of the check from the taxpayer.
- a. If a copy of the check is received, resolve the freeze conditions.
 - b. If no response is received, input a dummy return to release the freeze condition and generate a balance due notice.

Note: If the account history shows a dummy return was sent previously less than 12 months ago, close the case "No Action". If the previous dummy return was sent over a year ago, prepare and send the dummy return to be processed.

Exception: If the case is within 180 days of the ASER being expired, do not close No Action, send the case to Statute.

- (5) If the freeze resulted from posting a manual refund (TC 840) with no corresponding credit in the module, request the document that created the debit balance.

If	Then
The TC 840 posted to the incorrect account	Move refund TC 840 to the correct account
The credit posted to the incorrect account	Transfer the credit to the correct account
The return posted to the incorrect tax period	Reprocess the return to the correct tax period

- (6) If the module contains a TC 360 and the module balance:

function. Indicate closed to appropriate Collection function on IDRS control base. See (7) below for information on how to identify and route TC 360 transcripts.

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amount, causing the module balance to become zero.

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Exception: TCs 360 for Installment Agreement User Fees on MFT 13 should **not** be abated.

- (7) Identify and route TC 360 transcripts as follows:

If	Then
TC 360 is for Lien fee identified by TC 582 on any module on the account	Route to Centralized Lien Unit in Cincinnati.
TC 360 is for Installment Agreement fee identified by module going into status 60 at or about the same time	Route to CSCO at appropriate campus.
TC 360 is for Offer In Compromise (OIC) fee identified by TXMOD with a TC 480 input at or about the same time	Route to Centralized OIC in Memphis.
TC 360 is for Seizure expenses identified by TXMOD with a TC 670, DPC 06	Route to the Advisory Unit Function.

Note: The TC 360 and the associated TC/status may not be on the same module. Research other modules in the account.

- (8) If the freeze resulted from more than one credit reversal, check BMFOL for information.
- If it is a duplicate transfer, transfer back the erroneous amount to zero out debit balance account.
 - See IRM 21.4.5, Erroneous Refunds, if a refund was issued despite the freeze.

- c. If no cross reference information is displayed on the transcript, check Accounts 6800 and 4620. If credit is located, transfer back to zero out debit account.

- (9) IMF AM01 (-R freeze) category is in use by the Return Integrity & Verification Operations (RIVO).

21.2.4.3.33
(10-01-2024)

**Erroneous Credit Hold
(02 K-)**

Table IMF/BMF, for more information.

- (2) Input ADD24 TC 670 credit transfer to reverse TC 606:

If credit posted as	Then input
TC 670	TC 672/670 <ul style="list-style-type: none"> Debit TC 672 must match the date of the original TC 670 Credit TC 670 must match the date and amount of the TC 606
TC 610	TC 612/670 <ul style="list-style-type: none"> Debit TC 612 must match the date of the original TC 610 Credit TC 670 must match the date and amount of the TC 606

Caution: To prevent an unpostable condition, use a Post Delay Code 1 on the credit side of the transfer.

- (3) If TC 776 credit interest from the refund is posted on the secondary account input a TC 772 on the secondary account to reverse the credit interest and input a TC 770 on the primary account to credit the account with the credit interest. See IRM 21.5.2.4.23.10, Moving Refunds.
- (4) If the account has a TC 841 and a TC 777 with block and serial 77777 along with the TC 776 and the TC 777 with different money amounts, issue a manual refund to release the credit.
- (5) See IRM 21.6.3, Credits, to resolve non-refundable credits caused by a Doc Code 54 adjustment. If the non-refundable credit is caused by a TC 241 with reference code 697 or reference code 699 (see IRM 5.19.14.3.5, Payment/Credit Cross-Referencing - Single Assessment, for additional information) route the transcript to CSCO Trust Fund Recovery Program (TFRP) by emailing a "Summary Print" in place of the transcript, and a Form 3210 to **SBSE Ogden TFRP*.

21.2.4.3.34
(06-20-2024)
**Amended Return - No
Original (03 E-)**

- (1) Caused when an amended return (TC 976/TC 977) posts to a module without a TC 150. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information.
- (2) For a quick closure, analyze, research and close the case if:
 - a. The return was re-input as an original with the original DLN and posted in a later cycle; or
 - b. A valid and invalid account merged, bringing a TC 150 to the module.
- (3) If TC 971 Action Code 270 is on the account showing the amended return was previously returned to the taxpayer, input TC 971 Action Code 002 to release the freeze.

21.2.4.3.34.1
(10-01-2024)
AMRH03 Resolution

- (1) If a valid and invalid account need to be merged, route the case with documentation to the Entity Control function to merge the accounts.
- (2) Determine whether the taxpayer filed an original return. View amended return document(s) on Correspondence Imaging Inventory (CII) or AMS. Research IDRS when return documents aren't available to view, using Command Codes TRDBV, RTVUE, BRTVU, or ERTVU. Order the TC 976 or TC 977 DLN that created the freeze, when necessary.

Note: Do not order the TC 976 or TC 977 DLN if TC 971 Action Code 010 created the TC 976 or TC 977.

If	Then
Original return was processed as an amended.	Reprocess as original per IRM 21.5.2.4.23, Reprocessing Returns/Documents.
Freeze was caused by an issue other than a processing error.	Request copy of original return from the taxpayer.
No reply or the correspondence is returned undeliverable.	Prepare return from information on the amended return. Input as original. Retain the original DLN if valid.

- (3) If an amended return (TC 976/ TC 977) posts to an incorrect TIN/tax period and the account for which it was intended does not contain a TC 150:
 - a. Transfer any misapplied credits to the correct module.
 - b. Edit and reprocess the amended return to the correct module. See IRM 21.5.2.4.23.7, Coding and Editing Procedures.
 - c. Input TC 971 with Action Code 002 on the module with the TC 976 to release the E- freeze. Identify XREF TIN/Tax period on the REQ77 input. Input TC 971 with Action Code 017 on the receiving module the return is being reprocessed to. See IRM 21.5.1.4.8, Transaction Code 971.
- (4) If an amended return (TC 976/TC 977) posts to an incorrect TIN/tax period and the account for which it was intended has a TC 150:
 - a. Transfer any misapplied credits and adjust the tax to correct the module based on the amended return.
 - b. Input TC 971 with Action Code 002 on the module with the TC 976 to release the E- freeze and identify XREF TIN/tax period on the REQ77

input. Input TC 971 with Action Code 017 on the receiving module containing the TC 150. See IRM 21.5.1.4.8, Transaction Code 971.

Note: If TC 971 Action Code 010 with Doc Code 77 caused the amended return, re-input the return with a new DLN. Input TC 971, Action Code 002, to release the freeze.

- c. If a return is input to the Master File, no further action is required.
- (5) If amended return (TC 976/TC 977) posts to an incorrect MFT and the taxpayer is not required to file the return (e.g., return posted to MFT 10 and account shows Employment Code W), input TC 971 with Action Code 002 to release the E- freeze.

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- (7) If a Limited Liability Company (LLC) election was not granted for Form 1120/ Form 1120S, per TC 076 on ENMOD, or the effective date of the TC 076 is after the transcript tax period, and there is credit on the account, issue a manual refund to the taxpayer. Input TC 971 AC 002 to release the E- freeze.
- (8) Consider case resolved after taking the preceding actions. See IRM 21.5.1, General Adjustments, for additional information.

21.2.4.3.34.2
(02-03-2023)

**AMRH03 Resolution - TC
976/TC 977 Not Located**

- (1) If TC 976/TC 977 DLN was not located through Files or CII research, send Letter 418C. Request a signed copy of the return and all schedules and attachments.

Note: Do not request an amended return from the taxpayer if research indicates the amended return was filed electronically.

- (2) If IMF return is received, refer to IRM 21.6.7.4.2.5, TC 150 Not Located - Duplicate or Amended Return Obtained.
- (3) If IMF return is not received, refer to IRM 21.6.7.4.2.6, TC 150 Not Located - Duplicate/Amended Return Not Obtained.
- (4) If BMF return is received, refer to IRM 21.7.9.4.10, TRNS 190, Amended Return - No Original Posted.
- (5) If BMF return is not received, refer to IRM 21.7.9.4.10.5, TC 976 Return Cannot Be Obtained from Files.

21.2.4.3.35
(10-01-2024)

Duplicate Return (04 -A)

- (1) Generates after a duplicate return (TC 976) or amended return (TC 976 BMF/TC 977 IMF, IRAF) posts to a module with an original return (TC 150) posted or TC 971 with action code 10 or 12-15. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information.
- (2) If an adjustment was input, the freeze was released, and no further action is required, close the case.

- (3) If the case was selected by Cat-A and a TC 971 AC 013 is present with no adjustment or other subsequent action, route to Exam for case resolution.
- (4) For TY 2019 if the taxpayer used the Non-Filers Tool to register for the Economic Impact Payment, causing the TC 150 to post with an AGI of \$1 and the account has a TC 976 or TC 977 return filed to claim the remaining portion of the taxpayers income see IRM 25.6.1.9.5.3 (1) & (2), 25% Omission for additional information.
- (5) Use the following instructions to resolve this freeze condition:

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- b. Route all amended returns, claims, duplicate filings in Status 26 to the appropriate Revenue Officer group. Attach a CII print of the return associated with the duplicate filing condition and the Summary Print. See IRM 21.3.3.4.8.2.1 (4), **Compliance Criteria for Amended Returns/Claims and/or Balance Due Correspondence**.
- c. See IRM 21.2.4.3.22, IRS Prepared Returns, for identification and processing of SFR/ASFR and IRC 6020b return and adjustment issues.
- d. If the TC 976/TC 977 return was returned to the taxpayer and there is not a credit balance on the account, input TC 290 .00 to release the freeze. No taxpayer contact is needed. You may determine a return was sent back to the TP if Letter 178C was sent for IMF or Letter 4384C for BMF or a Form 8009-A, We Need More Information To Process Your Amended Return, was sent for the year in question by the examiner handling CATG CODE "XRET", "94X", "DUPF" base; and/or a posted TC 971 AC 270.

Note: See IRM 21.5.3.4.2, Tax Decrease or Credit Increase Processing and IRM 21.7.2.4.6.4, Social Security and Medicare Tax Adjustments, for additional information on amended returns returned to taxpayer.

- e. If the module contains an open C36F control (CP 36F), route the case to the employee with the open control. It is not necessary to contact the employee working the case.
- f. Research account using CII, AMS or Corporate Files On-Line (CFOL) to verify whether or not the adjustment to correct the freeze condition posted to another module. Request the adjustment document only if necessary. For additional information when requesting documents see, IRM 21.2.4.3.2 Accounts Maintenance Initial Processing.
- g. When an original, amended or duplicate return is posted to an incorrect TIN or tax period and should be reprocessed or backed out, input TC 971 with relevant action code. See IRM 21.5.1.4.8, Transaction Code 971 for IMF cases and see IRM 21.7.9.3.1, Amended/Corrected/Adjusted/Original Returns that Bypass Submission Processing for BMF cases.
- h. If account reflects correct information, input TC 290 .00 to release freeze.

Note: Use blocking series 00 for TC 150 original return or use blocking series 00 for original return with duplicate TC 976/TC 977. Staple duplicate return behind original.

- (6) If the case is still not resolved, and the returns cannot be secured, request a signed copy of the amended return and all schedules and attachments from the taxpayer. See IRM 21.5.1.5.4, Viewing or Requesting Documents on CII Cases, before requesting the return from the taxpayer. When reply is received,

take corrective action based on response. If no reply received or the correspondence is returned undeliverable, resolve as follows:

- a. If a payment was submitted with the return (TC 610 or TC 670 with a DPC 24) assess tax for the amount of the payment. If the account is in credit balance for more than the payment amount, reduce any refundable credit by the amount of the remaining overpayment.
- b. If a payment was not submitted with the return, input TC 290 .00 amount to release the freeze.

Note: If the taxpayer submitted Form 1040X, Amended U.S. Individual Income Tax Return, with Form 8862, Information to Claim Certain Refundable Credits After Disallowance, route the Earned Income Tax Credit (EITC) recertification case to Adjustments for consideration. See IRM 21.6.3.5, Credit Recertification.

21.2.4.3.36
(04-17-2020)
**Examination DP Tax
Hold Codes (05 -K)**

- (1) Caused by an unreleased Hold Code 1, 2, 4 adjustment action (TC 29X/30X) and a credit balance exists after posting. On Business Master File (BMF), it may be caused when condition code "N" (Joint Committee Case sent to Examination) posts to a Form 1120, U.S. Corporation Income Tax Return, module. See Exhibit 21.2.4-3., AMRH Freeze Table IMF/BMF, for more information.

Note: If the account shows a TC 420/424, TC 421/425, and/or a TC 595, and SFR/ASFR created the TC 150, send the case to Exam.

21.2.4.3.36.1
(03-15-2024)
AM05 Resolution

- (1) Research AMS, CFOL, and CII to determine what caused the freeze, look for outstanding liabilities on the appropriate Master File.
 - a. If the credit was held because documentary evidence required for decedent account refund was not received, obtain required documentation before releasing freeze. See IRM 21.2.4.3.40.1, Computer Condition Code (CCC) 3 or U-Coded Returns, for procedures to resolve the case.
 - b. If the credit posted to the wrong module, transfer to the correct module before releasing freeze.
 - c. If the credit resulted from fraudulent or unsubstantiated credit from another module, transfer the entire amount of fraudulent or unsubstantiated credit to the originating module. Input TC 570 to hold the credit.
 - d. If the freeze was set because of a Scrambled SSN, refer to IRM 21.2.4.3.40.1, Computer Condition Code (CCC) 3 or U- Coded Returns.
- (2) If the freeze was caused by SFR, route the case back to the SFR tax examiner for resolution.
- (3) If the transcript was caused by an area inputting a TC 29X (such as CAWR/ FUTA); then, route the transcript case to the area for resolution.
- (4) If the transcript contains an F- freeze on the account module, you must route the transcript case to Examination Frivolous Return Program for resolution.

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- (7) Consider case resolved after taking action indicated:
- If a liability exists in another module, release the freeze and let the credit offset. For debit balances, do not transfer a credit to a module containing a freeze or restricted condition that would prevent the computer from off-setting to the debit module, unless the credit belongs on the debit module (e.g., “-E” freeze, Master File Status 14).
 - If a liability will be established on another module, follow the above instructions.
 - If all liabilities are posted and satisfied, release the freeze. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information.
 - Forward -K freezes on carryback cases to Adjustments.
 - Forward -K freezes from TC 30X adjustments, other than disposal codes 07, 11, or 12 to Examination.
- (8) In certain cases, a TC 150 may incorrectly post to a module and a subsequent tax liability decrease results in a credit balance. Send correspondence to the taxpayer requesting the correct return for that period. If a reply is not received, see IRM 21.2.4.3.10, Applying Unresolved Credits for AMRH, for procedures to transfer the credit. If a reply is received, process the return accordingly. Refer to IRM 21.5, Account Resolution, if an adjustment must be input.

21.2.4.3.37
(10-01-2014)
Claim Pending (06 -W)

- Transcript is generated when the taxpayer makes a claim (unreversed TC 470) and an adjustment in process delays the Tax Delinquent Account (TDA) (other than Collection Closing Codes 94 or 99). See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information.
- CSCO works all Claim Pending cases. Route AMS “Summary Print” in place of the transcript to CSCO. Do not include in AMRH inventory.

21.2.4.3.38
(11-26-2008)
Automatic Data Processing (ADP) Credit to Non-Master File Liability (07 V-)

- These are IMF cases only and are generated on credit balance accounts when a TC 130 (Account Refund Freeze) is input to a Master File account because the taxpayer owes a tax liability on an account that cannot be reached by offset. CP 44 (IMF) generates when credits are available for refund. When a second credit posts, a new CP 44 will not generate if a prior CP 44 is unresolved. Certain other freezes, such as “R”, “P”, and “A”, suppress the CP 44. Refer to Exhibit 21.2.4-3., AMRH Freeze Table IMF/BMF, for more information.
- CSCO works all of these cases. Route any transcripts received in AMRH to CSCO; do not include in AMRH inventory.

21.2.4.3.39
(06-16-2021)
Manual Refund (08 -X)

- Transcript is generated when one or more of the following conditions are present:
 - TC 840 (Manual Refund) posted with no TC 150 posted.

- b. TC 150 posted with CCC O (pertains to pre-settlement refunds with(out) hardship—IMF, BMF), and no TC 840 posted.
- c. TC 840 and posted TC 150 is not coded with (CCC) Computer Condition Code O, and module balance is equal to or less than TC 840 amount with no TC 29X or 30X posted.
- d. On IMF, a manual refund for a claimed overpayment of excess Estimated Tax (ES) credits is pending. Transcripts issued for this situation show a module frozen by both J and X conditions. See IRM 21.2.4.3.50.1, AM16 Resolution.
- e. On IMF, a manual refund is pending on a module with CCC L or W and no second name line is present, or TC 540 is on any tax module and there is a module in credit status. See IRM 21.2.4.3.20, Processing TRNS46 Cases.

21.2.4.3.39.1
(06-20-2024)
AM08 Resolution

- (1) If both a TC 846 and a TC 840 post to the same module, determine if an erroneous refund was issued. Refer to IRM 21.2.4.3.11, Erroneous Refunds.

Exception: A TC 840 with Blocking Series 6XX indicates that Refund Inquiry is waiting for notification to post a TC 841 credit. Route the case to the Refund Inquiry function.

Note: When the erroneous refund involves a hardship manual refund, route these cases to the Erroneous Refund Team of the campus where the latest dated TC 84X was issued. See IRM 3.17.80-4, Erroneous Refund Coordinators.

- (2) On remaining cases, request the document that created the freeze and any necessary account data. For additional information when requesting documents see, IRM 21.2.4.3.2, Accounts Maintenance Initial Processing. Close the case if:
- a. A return coded "O" (IMF or BMF) posted to the module with TC 840.
 - b. A valid and invalid account merged resulting in a freeze release.
- (3) Consider case resolved after taking action indicated if:
- a. A valid and invalid account merged on the TIN of the AMRH transcript, the module balance is a debit, and an erroneous refund is present. See above instructions for erroneous refunds.
 - b. A valid and invalid account must be merged. Route the case to Entity. Include an AMS "Summary Print" in place of the transcript.
 - c. The TC 840 posted to the correct module and the TC 150 posted to an incorrect module. Reprocess the return; make necessary adjustments. Input TC 971. See IRM 21.5.1.4.8, Transaction Code 971, and IRM 21.5.2.4.23, Reprocessing Returns/Documents.
- (4) For other conditions, use the following instructions:
- a. Ensure TC 840 was input on the correct module and TIN. Review cross reference TINs and joint accounts. If TC 840 was not input on the correct module and TIN, move TC 840 and applicable credits to the correct module and TIN. See IRM 21.5.2.4.23.10, Moving Refunds.
 - b. The taxpayer is **not** required to file a return:

BMF	IMF
<p>If TC 840 was input on the correct TIN and module:</p> <ul style="list-style-type: none"> Input TC 590 or TC 591 cc 075 to release the -X freeze after the balance is resolved. If the taxpayer filed a consolidated return (the manual refund document references Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax), input TC 590 or TC 591 cc 14 to release the -X freeze after the balance is resolved. <p>Note: TC 59X is not valid for MFT 15. Close with no action.</p>	<p>If TC 840 was input on the correct TIN and module and filing requirements were previously closed:</p> <ul style="list-style-type: none"> If less than 6 years after the return due date, close the case as no action. Note: -X freeze will not be released. If more than 6 years after the return due date, prepare a dummy return for zero. Note: If the account history shows a dummy return was sent previously less than a year ago from the current date, close the case "No Action". If the dummy return was sent previously over a year ago from the current date prepare and send the dummy return to be processed. Exception: If the case is within 180 days of the ASER being expired, do not close No Action, send the case to Statute.

c. The taxpayer is required to file a return:

BMF and IMF
<p>If TC 840 was input on the correct TIN and module and the taxpayer is required to file a return to claim credit for a refund:</p> <ul style="list-style-type: none"> Send Letter 112C to request a signed return. If the TP replies with a return, route the return to be processed. If the taxpayer reply states they are not required to file, see IRM 21.2.4.3.17, Taxpayer Not Required to File Return. If no reply is received after 90 days, close the case as no reply. <p>Note: -X freeze will not be released.</p>

d. The TC 840 posted to incorrect module and the TC 150 posted to correct module. See IRM 21.5.2.4.23.10, Moving Refunds.

Note: Form 12857 must be used to release the -X freeze for BMF cases.

- e. Freeze was created by posted TC 150 coded "O" without a TC 840 issued. Input a TC 29X with Priority Code 8 or prepare a manual refund for the credit balance. Compute interest and check for any outstanding debit balances prior to releasing the freeze.
- f. Both the TC 840 and the TC 150 without CCC "O" posted to the correct module and the case is not an erroneous refund, release the freeze. For both BMF and IMF, input TC 29X with Priority Code 8. If the module pertains to Form 1120S, U.S. Income Tax Return for an S Corporation or Form 1065, U.S. Return of Partnership Income, and there is an unreversed TC 055 in the entity, release the freeze and forward the case to Entity.

21.2.4.3.40
(02-03-2023)
**Additional Liability
Pending (09 -R)**

- (1) Caused by a credit balance module with an unreversed TC 570. On IMF modules, a TC 570 will generate and set a freeze if computer condition code 3 is present. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information.

- (2) Based on specific posting (e.g., return with CCC "X"; TC 291 with Priority Code 7; TC 670 with an unreversed TC 420/TC 424; Form 1120F, U.S. Income Tax

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Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, in Status 14 going to credit balance). Consider the case resolved after taking the following action:

- a. Close the case if subsequent action released the freeze.
- b. Release the freeze and close the case if the credit module balance approximately equals accrued interest or the taxpayer paid twice.
- c. Request the document that created the freeze and any other documents needed. For additional information when requesting documents see, IRM 21.2.4.3.2, Accounts Maintenance Initial Processing. Cross reference account data and analyze research. If, after conducting CII, AMS, CFOL and Remittance Transmittal Research (RTR) system research, you are unable to determine credit disposition, contact the taxpayer. Take appropriate action when reply is received.
- (3) Refer to IRM 21.2.4.3.40.2, AMRH09 Resolution, and IRM 21.2.4.3.40.1, Computer Condition Code (CCC) 3 or U-Coded Returns, when resolving AM 09 -R transcripts.
- (4) Refer to IRM 21.2.4.3.40.1.1, AM09 Follow-Up Transcripts (CCC 3 or U-Coded Returns), when resolving follow-up transcripts.

21.2.4.3.40.1
(06-20-2024)
**Computer Condition
Code (CCC) 3 or
U-Coded Returns**

- (1) If the module is frozen due to an unsubstantiated TC 806 withholding credit:
 - a. Follow the procedures in IRM 21.2.4.3.30, Transcripts with Internal Revenue Service Numbers (IRSN) and Individual Taxpayer Identification Numbers (ITIN), if the case has an IRSN or ITIN.
 - b. Allow TC 806 withholding credit up to the amount shown on IRPTR documents. Adjust the account to allow the withholding credit using the withholding information found on IRPTR.
 - c. If no information is reported on IRPTR, send Letter 12C to request the supporting documentation needed to allow the withholding credit. Suspend the case for 90 days.

Caution: If the withholding, as reported on IDRS CC IRPTR, is higher than the amount reported on the return, only allow withholding up to the amount reported on the return. The taxpayer must file an amended return to claim any withholding reported in excess of what was reported on the original return.

- d. If a reply is received, adjust TC 806 withholding credit as appropriate with the RPD of the taxpayer's response.

Note: Research AMS, if needed, to view images scanned via the Correspondence Imaging Inventory (CII).

- e. If no reply is received after 90 days, initiate an adjustment to decrease the unsubstantiated withholding amount.

Caution: See IRM 21.4.5.5.3, Category B Erroneous Refunds, to determine whether a tax assessment adjustment or TC 807 adjustment is applicable to correct the module.

Note: Initiating an adjustment for the unsubstantiated withholding credit may correctly create a debit balance on the taxpayer's account.

- f. If no reply is received or the withholding or wages can't be verified, and the taxpayer claimed Earned Income Tax Credit (EITC), American Opportunity Tax Credit (AOTC), or Additional Child Tax Credit (ACTC), transfer the credits to the Excess Collections File (XSF - Account 6800). See IRM 21.2.4.3.10.1, Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH. See IRM 21.6.3.4.2.7.1, EITC Eligibility Criteria, IRM 21.6.3.4.2.11, American Opportunity Tax Credit, and IRM 21.6.3.4.2.8, Additional Child Tax Credit (ACTC).

- (2) If an original return was CCC 3 coded with blocking series 850 - 899, as part of the LB&I "Streamlined" process, input TC 290 .00 to release the freeze.

Note: Returns with blocking series 850 - 899 are considered "Streamlined" and not "OVDP".

- (3) If an original return was CCC 3 or U coded due to missing signature(s), See CC ENMOD Letter 12C paragraph information requesting the missing signature. Send Letter 12C or appropriate BMF letter to obtain the missing signed declaration. Suspend the case for 90 days.

Note: Effective April 12, 2011, Submission Processing (SP) no longer processes original IMF returns submitted by taxpayers without signatures and will not CCC 3 or U code returns for missing signatures. CC ENMOD will no longer display the paragraph associated with missing signatures. SP still corresponds for missing signatures on applicable BMF returns.

- a. If a reply is received with the missing signature or jurat statement **after** the return due date, you must correct the original Assessment Statute Expiration Date (ASED) posted on the taxpayer's account. Input a TC 560, using FRM 77. See IRM 25.6.1.6.14 (2), Criteria for Establishing a Statute of Limitation Period. Input the new ASED (received date of the reply plus three years) in the EXTENSION-DT> field. Use the received date of the reply in the TRANS-DT> field.

If	Then
The original unsigned return was filed on or before the Refund Statute Expiration Date (RSED) and the reply with the missing signature or jurat statement is received before the RSED. See IRM 25.6.1.6.15, When a Document Is Treated As Filed Under the IRC.	<ul style="list-style-type: none"> • Correct the ASED. • Input a TC 290 .00 using the received date of the taxpayer's reply as the RPD. See IRM 20.2.4.5.1, Updating RPD on Unprocessable Returns. • Attach/associate the missing signature or jurat statement to the return. • Notate CII case number of the missing signature or jurat statement if it was scanned to CII. <p>Note: If the missing signature or jurat statement is received after the RSED, see IRM 25.6.1.10.3.1.2, Submission of Additional Information Necessary to Make a Determination on the Claim After the Refund Statute Expiration Date (RSED). If inputting an adjustment, use the received date of the original filed return in the Refund Statute Control Date (RFSCDT) field of CC ADJ54.</p>
The original unsigned return was filed after the RSED and the reply with the missing signature or jurat statement is received.	<ul style="list-style-type: none"> • Correct the ASED. • Transfer the credits to Unidentified Remittance File (URF) or Excess Collections File (XSF). See IRM 21.2.4.3.10.1, Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH. • Input TC 290 .00 Blocking Series 98 or 99 as applicable to disallow and send Letter 105C.

Reminder: Use Document Locator Number (DLN) blocking series 70 (in the DLN-CD field) to extend the ASED on REQ77 to avoid an unpostable condition.

- b. If no reply is received after 90 days or the correspondence is returned undeliverable and the RSED **has not expired**, research for a new address. If found, issue a new Letter 12C and suspend the case for 90 days. If no new address, close the case "NOREPLY" or "UNDEL", as appropriate. Do not transfer the credit to Unidentified Remittance File (URF) or Excess Collections File (XSF). Input TC 971 AC 296 to show that credit research has been completed.
 - c. If no reply is received after 90 days or the correspondence is returned undeliverable and the RSED **has expired**, transfer the credit to Unidentified Remittance File (URF) or Excess Collections File (XSF). See IRM 21.2.4.3.10.1, Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH.
- (4) If the original return was filed jointly and one signature was missing, send a Letter 12C to obtain a signature declaration for the missing signature. Suspend the case for 90 days.

- a. If a reply is received with the missing signature, follow the instructions in (3)(a) above.
- b. If the taxpayer response indicates that the second signature cannot be obtained due to divorce or inability to locate the spouse, change the filing status. Allocate income, deductions, and credits using the return and information provided by the taxpayer. If an additional assessment is needed due to a change in filing status, treat these changes as examination adjustments. Route the case to Exam for deficiency procedures. Include an AMS "Summary Print" in place of the transcript. See IRM 21.2.4.3.22, IRS Prepared Returns.

Note: If the taxpayer fails to submit sufficient information, do not attempt to compute separate liability or allocate income, deductions or credits.

- c. If no reply is received or the correspondence is undeliverable, follow the instructions in (3) (b) and (c) above.
- (5) Research the account using IDRS CC INOLE or CC ENMOD to determine if the taxpayer is deceased. If the taxpayer is deceased, request the return or the required documentation (e.g., Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, court appointment documentation). See IRM 3.11.3.10.3, Documentary Evidence.
- a. If the required information is attached, input a TC 290 .00 using Hold Code 4, and the RPD of the taxpayer reply (or the date when the return should have been considered processable if all information was attached to original return). Also prepare Form 5792, Request for IDRS Generated Refund, and input a manual refund using CC RFUNDR. The account must be controlled on IDRS and monitored. See IRM 21.4.4.6.1, Monitoring Manual Refunds. Process refund per IRM 21.6.6.2.20.2, Processing Decedent Account Refund.

Note: If the return is signed, and a missing Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer or court document, which identifies who can receive the refund, is received after the return due date, do not change the ASER. If the tax return is unsigned, See (3) above.

- b. If the required information is not attached, send Letter 18C to the taxpayer's estate requesting the missing information. Suspend the case for 90 days.

Note: If correspondence is required for any missing forms/schedules, **do not** address the correspondence to the deceased taxpayer for missing information. See IRM 21.3.3.4.16.5, Corresponding on a Deceased or Legally Disabled Taxpayer's Account and IRM 21.3.3.4.16.6, Deceased Taxpayer Correspondence, Joint Return Filed.

- c. If no reply is received after 90 days or the correspondence is returned undeliverable, research for a new address. If found, issue a new letter 12C and suspend the case for 90 days. If no new address, transfer the credit to the Unidentified Remittance File (URF) or Excess Collections File (XSF) and close the case **NOREPLY**. See IRM 21.2.4.3.10.1, Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH.

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- (7) If it cannot be determined why the original return was considered unprocessable, request the return to see if all required information is attached to the return.

Note: The IRS should make every effort to request all of the information necessary to make a return processable at one time. However, if the IRS inadvertently fails to request all of the necessary information at one time and a second request becomes necessary, the return is not processable until all of the information needed to process the return is submitted.

- a. If all required information is attached, input a TC 290 .00 with an RPD using the date the original return should have been considered processable.
- b. If all required information is not attached, send the appropriate C-letter for the missing information and suspend for 90 days.
- c. If reply is received with the required information, input a TC 290 .00 with an RPD of the taxpayer reply.

Note: If the missing information is a signature, follow the procedures in (3) above.

- d. If no reply is received after 90 days, transfer the credit to the Unidentified Remittance File (URF) or Excess Collections File (XSF) and close the case "NOREPLY". See IRM 21.2.4.3.10.1, Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH.
 - e. Add AMS narrative indicating what items are needed in order to process the return to allow for the release of the overpayment.
- (8) If the entity does not have a complete address or a campus address is shown, research IDRS for a current address. IRM 21.2.4.3.6., Undeliverable Correspondence. If a better address is not available, transfer the credit to Unidentified Remittance File (URF) or Excess Collections File (XSF) and close the case "UNDEL". See IRM 21.2.4.3.10.1, Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH.

Exception: Do not transfer withholding credit to XSF. See paragraph 1 above.

- (9) If the freeze was set because of a Scrambled SSN (an open base with control category "SCRM" or "SSA2", or Scrambled SSN Indicator 01, 10, 12, 13, or 20), send the transcript to be scanned via the Correspondence Imaging Inventory (CII) with the following information:
- Document Type (Internal Transcript)
 - IDRS category (SCRM)
 - OFP (710 - 40052)

- Scan to IDRS number (See *Accounts Management Site Specialization Temporary Holding Numbers*, Scrambled/SSA2 Cases, for reassignment number)
- TIN
- MFT
- Tax Period
- Name Control
- Remarks: Please scan to IDRS number above. AMRH transcript is routed as: Scrambled SSN case per IRM 21.2.4.3.40.1
- Employee Name and IDRS Number

Exception: Do not refer cases with Scrambled Indicator 21, 22 or 24 (the Scrambled SSN issue has been resolved on these accounts).

- (10) If the case has Scrambled SSN Indicator 21, 22, or 24 on Command Code ENMOD, transfer the credit to Unidentified Remittance File (URF) or Excess Collections File (XSF). See IRM 21.2.4.3.10.1, Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH.

21.2.4.3.40.1.1
(06-20-2024)

**AM09 Follow-Up
Transcripts (CCC 3 or
U-Coded Returns)**

- (1) A follow up transcript will generate when the condition on the original AM09 was not resolved.
- (3) Follow procedures below if the missing information or signature was not obtained or the correspondence was returned undeliverable and the RSED has not expired:
- Research for a new address since the last Letter 12C was issued on the original AM09.
 - If no new address, close case "NOREPLY".
 - If new address is found, issue a new Letter 12C to the new address and suspend the case for 90 days.
 - If a response is received, refer to IRM 21.2.4.3.40.1, Computer Condition Code 3 or U Coded Returns.
 - If no reply is received after 90 days, do not transfer the credit to Unidentified Remittance File (URF) or Excess Collections File (XSF). Close the case "NOREPLY" or "UNDEL", as appropriate. Input TC 971 AC 296 to show that credit research has been completed.
- (4) Follow the procedures below if the missing information or signature was not obtained or the correspondence was returned undeliverable and the RSED has expired:
- Research for a new address since the last Letter 12C was issued on the original AM09.
 - If no new address, transfer the credit to the Unidentified Remittance File (URF) or Excess Collections File (XSF) and close case "FORM8758". See IRM 21.2.4.3.10.1, Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH.
 - If new address is found, issue a new Letter 12C to the new address and suspend the case for 90 days.
 - If a response is received, refer to IRM 21.2.4.3.40.1, Computer

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Condition Code 3 or U Coded Returns.

- If no reply is received after 90 days, transfer the credit to Excess Collections File (XSF) or Unidentified Remittance File (URF) and close case, "NOREPLY". See IRM 21.2.4.3.10.1, Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH.

21.2.4.3.40.2

(10-01-2024)

AMRH09 Resolution

- (1) Follow the procedures below to resolve the transcript issue.
- (2) If the credit can be identified as an overpayment, (e.g., balance equals reversed penalty and interest amounts; taxpayer paid same amount twice), release the credit to offset or refund.

Note: Due to delays in processing dishonored, stopped payments or payments that had an issue with an Automated Clearing House on October 20, 2022, the payments made through IRS Direct Pay were sent to financial institutions twice in error when only one should have posted. Do not release the freeze if there appears to be a duplicate payment issue that is less than 12 months old from the current date. Close the case as no action to allow additional time for the dishonored or stopped payment to resolve the issue or for a follow-up transcript to generate. For example, if the payment date is April 2022 and the current date is March 2023, close your case as no action. If the payment date is more than 12 months old from the current date, work the case accordingly.

- (3) If there is an invalid and valid account issue:

If	Then
The issue involves a merged account, as identified by both TC 005 and TC 006 on IDRS CC IMFOLE on the "merged to" account and is viewable on IDRS CC IMFOLI. Note: The "merged from" account will drop off Master File and will no longer be viewable on IDRS CC IMFOLI.	Work the transcript issue. Do not route the case to Entity.
The issue involves two different taxpayers using the same TIN, as identified by IDRS CC IMFOLE on the invalid and valid side.	Treat as a Mixed Entity case. Route the case to AM as out of scope.
The issue involves accounts that need to be merged, and is not a Scrambled SSN, name control, or missing information issue.	Route the case to Entity.

- (4) See IRM 21.2.4.3.29, Transcripts with Offshore Voluntary Disclosure Program (OVDP) Payments, to resolve transcripts with OVDP payments.

- (5) If a payment was made for IRC 965 or IRC 965(h), identified by TC 670 with DPC 64, close the AMS case with Closing Action "Transferring an Open Control Base to Another". Open a new IDRS control base with IDRS CC ACTON as follows:
- Activity Code "IRC965".
 - Category Code "MISC".
 - Status Code "A".
 - IDRS number (See *AM Site Specialization Temporary Holding Numbers*), for the IMF IRC 965 or BMF IRC 965 IDRS number.
 - Use IRS Received Date from the transcript control.
- (6) If a payment was made for an amended tax return, send a letter to request a copy of the amended tax return. Amended tax return payments can be identified by a posted TC 670 with DPC 24, or notations on the check, or when the payment is sent with other documentation that indicates the taxpayer's intent. . If no reply is received within 90 days close the case with no action.

Note: Do not request an amended return from the taxpayer if research indicates the amended return was filed electronically.

- (7) If a payment was made as part of the Streamlined Filing Compliance program, identified by TC 670 with DPC 61, close the case with no action. See IRM 21.8.1.28, Streamlined Filing Compliance, for additional information.
- (8) If an open TC 925 BMF Underreporter process code posted, and the transcript appears to be the result of, or related to BUR, see IRM 4.119.4, BMF Liability Determination, BMF Underreporter (BUR) Program, for additional information. See IRM 21.2.4.3.43.1(8), AMHR 11 Resolution, to determine if you should route to the BUR function. If BUR returns the case, indicating the BUR issue was resolved, or the credit or payment is not related to the BUR case, AMRH must resolve the freeze.
- (9) If another campus function is working the case, contact that area and request status and expedite action; determine if the case can be transferred.

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- (11) If the module contains an open C36F control (CP36F - DUPTIN Filing Condition), with TC 971 AC 151, route the case to the employee using AMS reroute function and include a "Summary Print" in place of the transcript. It is not necessary to contact the employee working the case.
- (12) Refer to IRM 21.6.3.4.2.13.3, Economic Impact Payments - Manual Adjustments, if an EIP payment was returned in whole or part. Refer to IRM 21.6.3.4.2.14.1, Recovery Rebate Credit (RRC) - Adjusting the Credit, if an RRC payment was returned or requires adjustment.
- (13) Refer to IRM 21.5.3.4.17, Amended Economic Impact Payment (EIP) Return, and IRM 21.5.6.4.2, -A Freeze, when the taxpayer has filed an Amended Economic Impact Payment (EIP) return.
- (14) If the module contains an unresolved DUPTIN issue and no CP36F control assigned to an employee, follow the procedures below to transfer the transcript case:

- For domestic cases, fax to the Brookhaven Accounts Management (BAMC) CP36F unit at 855-715-3489, attach AMS Summary Print to Form 3210.
- For international cases, transfer to the Philadelphia Accounts Management (PAMC) AMS unassigned transcript inventory using procedures in IRM 21.2.4.3.7(4), **Transferring Cases to Another Campus**.

Caution: If Brookhaven or Philadelphia Accounts Management referred the CP36F case to another area (e.g., Exam, ID Theft), Do not route the transcript to Brookhaven or Philadelphia. Route the transcript to the area where the case was closed.

Exception: See (15) below for special procedures on joint returns with no CP36F on secondary SSN.

Exception: If the DUPTIN case (X-REF account on the TC 971 AC 151) was previously closed, and the -R freeze is unresolved, route the transcript to the area that closed the case.

Exception: Do not route cases to IDRS control 1174078935 or 1176064055 with category IDT1/IDT3. Monitor IDRS until the case has been reassigned and route to that area.

- (15) When researching DUPTIN filing conditions on joint returns, additional research is needed. Take the following actions to resolve the account:

If	And	Then
TC 971 AC 151 with TC 570 on joint return.	<ul style="list-style-type: none"> • No open C36F control on secondary SSN. • No return on CC IMFOL but return on CC TRDBV. Note: Return was deleted or voided by Submission Processing. • The information on the joint return is valid. 	<ul style="list-style-type: none"> • Release refund using CC REQ77 and with a TC 571. Note: Do not forward to Brookhaven or Philadelphia.

- (16) If the TC 570 freeze was applied as a result of an adjustment (Doc Code 54), review the reason for the adjustment and determine if it was completed correctly. If necessary, complete the adjustment and release the freeze. If no action is needed, release the freeze.
- (17) See IRM 21.5.6.4.35.1, -R Freeze With Credit Card Payments, if the freeze involves a payment made with a credit card. Credit card payments include TC 610, TC 660, TC 670, and have the number **6** in the 4th position of the Electronic Funds Transfer (EFT) number and Document Code 19 in the DLN.
- (18) If a payment in the related module is more than the computer-generated write-off (TC 606), use Doc Code 24 with TC 672 (using the date of the posted TC 670 date and the amount of the write off) and TC 670 for the write-off date and amount prior to releasing the -R freeze. This generates TC 607, which

reverses the TC 606. To prevent an unpostable, use a posting delay code (1 cycle) on the credit portion of the transfer document.

- (19) If the case is still unresolved, analyze credits as follows:
- If the taxpayer requested a credit elect on the return, transfer the overpayment to the next tax year. Use TC 830 on the debit side and TC 710 on the credit side. The transaction date is either the payment received date or the return due date (plus one month for MFT 02, Form 1120, U.S. Corporation Income Tax Return).
 - If applicable, contact the taxpayer and correct as taxpayer intended.
 - If no reply is received after 90 days, transfer the credit to Unidentified Remittance File (URF) or Excess Collections File (XSF) and close case, "NOREPLY" See IRM 21.2.4.3.10.1, Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH.

21.2.4.3.40.3
(06-17-2022)

Unreversed TC 570, No Return

- If the tax module has an unreversed TC 570 credit balance and no return posted, consider the case resolved after taking the following action.
- Close the case if:
 - TC 150 posted in a later cycle; the module must also be in zero or debit balance.
 - All credits were transferred to another module.
 - In a later cycle, IDRS indicates it is in delinquency status, Master File code 02 or 03. Input TC 571 to release the -R freeze.
- Determine if the credit should be transferred to another period or TIN.
- If some of the credits were transferred to another module, determine if remaining credits should also be transferred. Transfer credit, if appropriate.
- If a return incorrectly posted to another module, reprocess return to correct module and make necessary adjustments.
- If a return was not input, process the return. Release the freeze only if the credits in the module are claimed on the return. If the credits are not claimed, resolve the remaining credits before releasing the freeze.
- If the issue involves a loose Schedule H, follow the procedures in IRM 21.6.4.4.8.10, Schedule H, Household Employment Taxes, Received Without Form 1040, U.S. Individual Income Tax Return.

Note: If the account history shows a dummy return was sent previously less than 12 months ago, close the case "No Action". If the previous dummy return was sent over a year ago, prepare and send the dummy return to be processed.

Exception: If the case is within 180 days of the ASER being expired, do not close No Action, send the case to Statute.

- If a credit transfer with Doc Code 24 or 34 was input on the module research the account via RTR and RTVUE for IMF or BRTVU for BMF to determine if action is correct. If credit transfer was correct contact taxpayer for return. If not correct, revise the action.

- (9) If a different entity is found, research that account; transfer credit, or merge accounts, as appropriate.
- (10) Prepare a Form 4442/e-4442, Inquiry Referral, and send to Return Integrity & Verification Operations (RIVO) using RIVO - TPP when research shows the required actions regarding a (UPC 126/0) were not taken and research on AMS indicates the taxpayer has already authenticated.
- (11) If, after all actions have been taken, the case is still unresolved, send Letter 112C requesting return. If reply is received, see IRM 21.2.4.3.44.2, CP80/CP080 Resolution and AMRH12 Reply Received. If no reply, input TC 571 to release the R freeze, and allow CP80/CP080 to generate when AMRH criteria is met. Leave credit on Master File and close case control, "NOREPLY."

21.2.4.3.41
(06-20-2024)

VERFPYMT Transcripts

- (1) VERFPYMT transcripts generate daily when a payment posts to a debit #
- (2) If there are multiple freeze conditions (e.g., -W, -V, -L) on the module follow the procedures for the specific freeze.
- (3) If a CP 86 notice was issued **and**:
 - a. There is an open CP 86 control, close your IDRS control base to the open CP 86 control.
 - b. There was a prior CP 86 issuance that was not resolved, follow procedures in IRM 21.3.1.6.49.2, Adjusting CP 86 Accounts.
- (4) Research Integrated Submission and Remittance Processing (ISRP) or RTR for check copies and payment documents for the payment(s) that created the credit balance to determine whether the payment posted correctly.
- (5) See IRM 21.5.6.4.35.1, -R Freeze with Credit Card Payments, for procedures when the freeze involves a payment made with a credit card.
- (6) If payment posted correctly and can be identified as an overpayment, (e.g., credit balance equals reversed penalty and interest amounts; taxpayer paid same amount twice), release the credit to offset or refund.

Note: Due to delays in processing dishonored, stopped payments or payments that had an issue with an Automated Clearing House on October 20, 2022, the payments made through IRS Direct Pay were sent to financial institutions twice in error when only one should have posted. Do not release the freeze if there appears to be a duplicate payment issue that is less than 12 months old from the current date. Close the case as no action to allow additional time for the dishonored or stopped payment to resolve the issue or for a follow-up transcript to generate. For example, if the payment date is April 2022 and the current date is March 2023, close your case as no action. If the payment date is more than 12 months old from the current date, work the case accordingly.

- a. See IRM 21.2.4.3.4, Accounts Maintenance Correspondence, when working VERFPYMT transcripts for guidance/criteria on sending a closing letter to the taxpayer.
- (7) If payment posted to the incorrect module or taxpayer, and you can identify the correct module or taxpayer:

- a. Transfer the credit to correct module or taxpayer. See IRM 21.5.8, Credit Transfers.
- (8) If payment posted to the incorrect module or taxpayer and/or you cannot identify the correct module or taxpayer:
 - a. Ensure TC 570 is posted to prevent payment from refunding.
 - b. Send Letter 1687C, Unidentified Payment/Credit, to taxpayer whose account has credit. Monitor the case for 90 days.
 - c. If a reply is received, apply credit as taxpayer requests.
 - d. If taxpayer indicates payment is not theirs, or if no reply is received, transfer credit to the Unidentified Remittance File (Account 4620) or Excess Collections (Account 6800) as appropriate. See IRM 21.2.4.3.10, Applying Unresolved Credits for AMRH.
- (9) If the payment posted to the account is a full or partial return of an Economic Impact Payment (EIP) the credit may need to be adjusted see IRM 21.6.3.4.2.13, Economic Impact Payments, for further information.
- (10) If payment is scheduled for release, and this will cause an erroneous refund, it may be possible to stop the refund with CC NOREF. See IRM 21.4.1.5.10, *Refund Intercept CC NOREF with Definer "P"*.

Note: With implementation of CADE2, CC NOREF "P" is only available for IMF if TC 846/TC 840 has not posted. NOREF may still be available to BMF after TC 846/TC 840 has posted.

- (11) If payment erroneously refunded, refer to IRM 21.4.5, Erroneous Refunds.

21.2.4.3.42
(06-20-2024)

**Refund Repayment,
Cancellation, or Deletion
(10 P-)**

- (1) The freeze is set by a credit balance module with an unreversed TC 720 (Repayment), TC 841 (Cancellation) or TC 842 (Deletion - BMF only). The module is frozen from offset and refund. For more information, see Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, and IRM 21.4.3, Returned Refunds/ Releases. See IRM 20.2.4.8.5, Undeliverable, Returned, Intercepted, Non-Receipt, and Non-Negotiable Refund Checks, to determine if interest is due to the taxpayer when releasing the P- freeze.
- (2) If TC 720 posts for a returned EIP payment, see IRM 21.6.3.4.2.13.3, Economic Impact Payments (EIP) - Manual Adjustments, for procedures to reverse the EIP returned refund.
- (3) TC 841 can be divided into four categories:
 - a. *Recertified:* Regional Financial Center (RFC) recertifies refund for reissuance. TC 841 and duplicate TC 846 post the same cycle. Blocking series and serial number of TC 841 DLN is 88888 (no P- freeze) or 88899 (P- freeze).
 - b. *Intercepted:* Campus intercepted refund check. The blocking series and serial number of TC 841 DLN is 55555, 77798 or 77799.
 - c. *Returned:* Check is returned to RFC or the IRS (IRS returns check to RFC). Blocking series and serial number of TC 841 DLN is 99999. Send Letter 407C to the taxpayer, requesting the reason for the returned refund.

- d. *Direct deposits:* Returned to the RFC by financial institutions post as TC 841 with block and serial 77777. If the 77777 is erroneously missing, a P- freeze results. See IRM 21.4.1.5.8.1, Direct Deposit Reject Reason Codes, for further information.

Note: Checks returned to the RFC for reasons other than undeliverable post as TC 841 with block and serial number 99999 and sets a P- freeze. On accounts with this transaction, check with the Refund Inquiry team for any open case before contacting the taxpayer.

- (4) Research IDRS using CC TXMOD, BRTVU, RTVUE, etc. Examine the entity at the time of the refund and the current entity. If necessary, request data from payment vouchers, cross-referenced TINs, original return, etc.
- (5) Resolve case by taking the following action:

If	Then
(2) Refund was intercepted or canceled by a function other than RIVO or Criminal Investigation (CI) Scheme Development Centers (SDC) in the campuses (CI-SDC).	Refer to IRM 21.5.10.3.1, IDRS Research Exam Issues, or IRM 21.5.10-1, AIMS Status Code Guide - Field Cases, and IRM 21.5.10-2, AIMS Status Code Guide Correspondence Exam, for information on how to identify.
(3) Each spouse received a refund.	Start erroneous refund procedures.
(4) An assessment is pending on Master File.	No further action is necessary.
(5) Duplicate payments were credited to the module	Verify payments and take appropriate action.
(6) An assessment is due (e.g., payment voucher is notated "941C").	Input adjustment.
(7) Refund was in error and taxpayer indicates the payment belongs on another module.	Transfer the payment to the appropriate module. Follow procedures in IRM 21.4.3.5.1, Checks Returned to Regional Financial Center (RFC) by the Taxpayer or U.S. Postal Service.
(8) Notice Review has canceled the refund and the taxpayer received a math error notice for a missing or invalid dependent TIN with Taxpayer Notice Code (TPNC) 604 or 605 and the taxpayer can supply a correct TIN.	Refer to IRM 21.5.4.4, Math Error Procedure Processing, for information on correcting the account.
(9) Freeze resulted from non-receipt claim coded "H" or "X".	Route the case to the local Refund Inquiry function.
(10) Freeze resulted from Integrated Customer Communications Environment (ICCE) refund trace.	Refer to IRM 21.4.2.4.16, Automated Refund Trace Applications Integrated Customer Communications Environment (ICCE) Refund Trace, Internet Refund Trace (IRTRC), and Internet Refund Fact of Filing (IRFOF).

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If	Then
(11) Freeze resulted from undelivered direct deposit refund.	Refer to IRM 21.4.1.5.7.1, Direct Deposits of Refunds.
(12) Module has a P- freeze with no Return Integrity Verification Operations (RIVO) Involvement and Notice Review has canceled the refund.	Refer to IRM 21.5.6.4.31.1, P- Freeze With No Return Integrity Verification Operations (RIVO) Involvement.
(13) An outstanding balance exists on another module.	Transfer the credit, or release freeze, as applicable.

- (6) If case is still unresolved, send Letter 407C, requesting disposition of the credit. Suspend the case for 90 days. If no reply is received after 90 days, transfer the credit to the Unidentified Remittance File (URF) or Excess Collections File (XSF) and close the case "NOREPLY". See IRM 21.2.4.3.10.1, Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH.

Exception: If no reply is received and the overpayment is a TC 776 for interest, close the case no action and leave a detailed history on AMS.

21.2.4.3.43
(02-27-2015)

Advance Payment (11 -F)

- (1) These transcripts generate when a TC 640 (Advance Payment) posts and one of the following conditions exist:
- TC 300 posted with 23c date earlier than the TC 640 date.
 - TC 150 posted without a subsequent TC 300.
 - TC 240 posted in Civil Penalty module.
 - The TC 150, TC 640 and TC 300 appear to have posted timely and there is no regular module balance. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information.

21.2.4.3.43.1
(10-13-2023)

AMRH11 Resolution

- (1) See IRM 21.2.4.3.29, Transcripts with Offshore Voluntary Disclosure Program (OVDP) Payments, to resolve transcripts with OVDP payments.
- (2) When working AMRH11 transcripts, following the procedures below, special consideration in regard to interest on overpayments must be given to payments designated as cash bonds and IRC Section 6603 deposits. The payments can be identified by TC 640, BS 990 - 999, or DPC 12. See IRM 20.2.4.8.1, Cash Bonds, and IRM 20.2.4.8.2, IRC 6603 Deposits.
- (3) If TC 290 or TC 300 posted with 23c date earlier than the TC 640 and:
- The payment resulted in a credit balance and additional liability is to be posted, or if the case was transferred to Appeals, no further action is necessary; consider the case closed.
 - An outstanding liability exists in another module, transfer credit (excess amount).
 - The TC 640 was used in error, reverse the TC 640 and post correct transaction code. To release the freeze, input credit transfers to reverse all TCs 640 with TC 642/670; use bypass indicator 1, and a designated

payment code (DPC) 00, on the credit portion of the DRT24, when transferring a misapplied payment without a DPC. See IRM 21.5.8.4.1(5), Credit Transfer Input on IDRS.

Example: The taxpayer paid the additional assessment twice. Both payments were input as TC 640 but only one posted with a date prior to the assessment. The account is in credit status with a -F freeze. To release the freeze, input credit transfers to reverse all TCs 640 with TC 642/TC 670 on a DRT24.

- (4) If no subsequent TC 290 or TC 300, examine the tax module for information or request the document via RTR of the payment posted to the Master File. If the payment was:
- Processed with the wrong transaction code, use DRT24 to change the transaction code. Use a bypass indicator on credit portion.
 - Misapplied, transfer the credit to the intended period; do not release it to offset.
 - If the TC 640 with DPC 77 (changed from DPC 12 September 2023) is a 6603 deposit made by an individual or business partner of a BBA audited partnership in Appeals/Litigation, route the case/transcript to the Ogden BBA operations.

Caution: Not all 6603 deposits with DPC 12 are for BBA. BBA 6603 deposits require the taxpayer to submit a paper check or money order. These deposits cannot be made electronically. There will not be any BBA deposits made prior to tax year 201812.

Note: If the credit cannot be resolved using the above, contact the taxpayer to determine why the payment was submitted; request the return if necessary. If no reply from the taxpayer, follow the instructions in (5) or (6) below as appropriate.

- (5) If the TC 640 is valid, the related TC 290 or TC 300 never posted to the tax module and AMDIS indicates there is an open module controlled to Appeals or Examination, coordinate with the responsible function.
- If they will accept the issue, route the case. Take no further action.
 - If they will not accept the issue or are unable to locate the tax return, notate this with an AMS narrative. Prepare assessment using Form 2859, Request for Quick or Prompt Assessment. The module must be monitored on IDRS until the assessment posts to ensure the correct posting of tax.
- (6) If the case is not controlled by Examination or Appeals on AMDIS or there is no TC 420/424 and the module contains a valid TC 640, make the proper assessment.
- Refer to IRM 21.2.4.3.3.2, Civil Penalty Module Processing, if the TC 240 did not post to the civil penalty module. Contact the proper area prior to making an assessment.
 - If the TC 150, TC 640 and TC 290/TC 300 posted and there is no regular module balance, input a TC 642/TC 670 with a bypass indicator on the credit portion of DRT24.

- (7) If the module contains a TC 922 and an IMF Underreporter Process Code (PC) posted, and transcript appears to be a result of, or related to Automated Underreporter (AUR), refer to the chart below to determine if you should route to the AUR function at the campus that originated the TC 922.

If the last Process Code is	Then
No Process Code	<ol style="list-style-type: none"> 1. AUR does not have a case. 2. Work following all other AMRH procedures.
01, 03, or 06	<ol style="list-style-type: none"> 1. AUR case is pending, and the taxpayer may or may not receive a notice. 2. Work following all other AMRH procedures.
10-18, or 21-29	<ol style="list-style-type: none"> 1. AUR case was closed without taxpayer contact. Note: PC 15 and 18: If the PC before 15 and 18 is other than 01, 03, or 06, the taxpayer was contacted by AUR. Note: PC 17: Beginning May 2015, PC 17 will be used to close verified IDT cases based on taxpayer contact. 2. Work following all other AMRH procedures.
35, 36, 38, 62-64, 66, 82, 83, 85, or 86 Exception: PC 62 and 82: For TY 2014 and prior.	<ol style="list-style-type: none"> 1. AUR case was closed to Exam. 2. Work following all other AMRH procedures.
44, 72, or 84	<ol style="list-style-type: none"> 1. AUR case was closed to Campus Fraud. 2. Work following all other AMRH procedures.
46, 65, or 76	<ol style="list-style-type: none"> 1. AUR case was closed to Criminal Investigation. 2. Work following all other AMRH procedures.
80	<ol style="list-style-type: none"> 1. AUR case was closed to Appeals. 2. Work following all other AMRH procedures.
09, 30, 34, 54, 55, 57-60, 75, 77-79, 81, 95-99	<ol style="list-style-type: none"> 1. AUR case is open. 2. Route to AUR using an AMS Summary Print in place of the transcript. The first two digits of the TC 922 DLN indicate where the AUR case is assigned.
39, 47, 48, 51, 52, 69, 70, 71, 73, 74, 89, or 91-93 Exception: PC 39, 69, and 89: For TY 2014 and prior.	<ol style="list-style-type: none"> 1. AUR case was worked and closed with no change to the tax liability and/or refundable credits. 2. Work following all other AMRH procedures.

If the last Process Code is	Then
20, 37, 39, 53, 62, 67-69, 82, 87-89, 90 or 94	<ol style="list-style-type: none"> 1. AUR case was worked and closed with an adjustment to the tax liability and/or refundable credits. 2. Follow the steps below: <ul style="list-style-type: none"> • If no AUR adjustment was made, route to AUR using an AMS Summary Print in place of the transcript. The first two digits of the TC 922 DLN indicate where the AUR case is assigned. • If the case requires an adjustment, route to AUR using an AMS Summary Print in place of the transcript. The first two digits of the TC 922 DLN indicate where the AUR case is assigned. • If the case does not require an adjustment, work the case following all other AMRH procedures. <p>Note: PC 39, 62, 69, 82, and 89: For TY 2015 and subsequent. Adjustments will be on MFT 31.</p>

Note: See *Document 6209 Section 4, Document Locator Number*, for the location of the TC 922 DLN.

- (8) If the module contains a TC 925 and a BUR Process Code (PC) posted, and transcript appears to be a result of, or related to BUR, refer to the chart below to determine if you should route to the BUR function.

If the last Process Code is	Then
4030	<ol style="list-style-type: none"> 1. BUR case is pending, and the taxpayer may or may not receive a notice. 2. Work following all other AMRH procedures.
4100	<ol style="list-style-type: none"> 2. Work following all other AMRH procedures.
4110 – 4140, 4160, 4170, 4210 – 4260, 4290	<ol style="list-style-type: none"> 1. BUR case was closed without taxpayer contact. 2. Work following all other AMRH procedures.
4270, 4440, 4630, 4830	<ol style="list-style-type: none"> 2. Work following all other AMRH procedures.
4150, 4340, 4550, 4860	<ol style="list-style-type: none"> 2. Work following all other AMRH procedures.
4350, 4380, 4460, 4560, 4570, 4560, 4570, 4660, 4780, 4790, 4890	<ol style="list-style-type: none"> 1. BUR case was closed to Exam. 2. Work following all other AMRH procedures.

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If the last Process Code is	Then
4370, 4580, 4770	1. BUR case was closed to Campus Fraud. 2. Work following all other AMRH procedures.
4590, 4800	1. BUR case was closed to Appeals. 2. Work following all other AMRH procedures.
4300, 4305, 4310, 4320, 4500, 4505, 4510, 4540, 4520, 4525, 4530, 4535, 4700, 4705, 4710, 4730, 4750, 4755, 4760	1. BUR case is open. 2. Route AMRH transcript to BUR.
4400, 4420, 4600, 4610, 4810, 4820	1. BUR case was worked and closed with no change to tax liability and/or refundable credits. 2. Work following all other AMRH procedures.
4470, 4670, 4675, 4680, 4840, 4850, 4870, 4875, 4880	1. BUR case was worked and closed with an adjustment to the tax liability and/or refundable credits. 2. Follow the steps below: <ul style="list-style-type: none"> • If no BUR adjustment was made, route the AMRH transcript to BUR. • If the case requires an adjustment, route the AMRH transcript to BUR. • If the case does not require an adjustment, work following all other AMRH procedures.

21.2.4.3.44
(01-22-2024)

**Credit, No Return (12)
and CP80/CP080 Notices**

Freeze Table IMF/BMF, for more information.

- Credit, no return, cases with TC 610 will generate statute transcripts two (2) years and six (6) months from the payment date or return due date, whichever is later.

- (2) CP80 (IMF) and CP080 (BMF) notices are issued to taxpayers to request a signed copy of a return for a module with a credit balance and no return posted.

Note: CP80/CP080 notices issued after January 1, 2012, will contain a 2-D barcode. IMF CP80 notices printed after July 1, 2012, will have the SSN redacted/masked (e.g., NNN-NN-1234) to help safeguard against possible ID theft. In order to identify the account, a handheld barcode scanner must be

used to read the taxpayer account information. If the scanner cannot read the barcode, Command Code (CC) TPIIP can be used.

- TC 971 with Action Code 297 is systemically generated to indicate the CP80/CP080 issuance.
- Additional CP80/CP080 notices will be issued every 26 cycles until a return posts or the credit balance is resolved.
Receipt & Control forwards CP80/CP080 replies to AMRH.
- CP80/CP080 replies must be controlled on IDRS with category code C80I for IMF and C80B for BMF with the IRS received date of the reply and will have the same aging criteria as transcripts.
- Six months prior to the statute expiration date, a final notice, CP81 (IMF) or CP081 (BMF), will be issued.
Receipt & Control forwards CP81/CP081 replies with statute year or prior returns to the Statute Function.
Receipt & Control forwards CP81/CP081 replies with non-statute year returns to ICT.

- (3) The following exceptions do not generate AMRH12 transcripts or CP80/CP080 notices:

Exceptions that do not generate AMRH12 transcripts or CP80/CP080 notices
Module is in Master File Taxpayer Delinquency Investigations (TDI) Status 02, 03, or 06.
TC 976 (Duplicate Return) posted.
Unreversed: <ul style="list-style-type: none"> • TC 590 (Not Liable This Period) • TC 591 (No Longer Liable) • TC 593 (Unable to Locate Taxpayer) • TC 594 (Return Previously Filed This Period) • TC 595 (Account Referred to Examination) • TC 597 (Return Surveyed) • TC 598 (Return Shelved) • TC 570 (Additional Liability Pending) • TC 140 (IRP Delinquency Inquiry) • TC 141 (Delinquency Inquiry)
TC 520 with Closing Code 81 or 85 - 89.

21.2.4.3.44.1
(03-17-2023)

AMRH12 Resolution

- (1) Analyze the account for quick closure conditions. Close the case if any of the conditions below are present:

- TC 150 posted in a later cycle. (Close - No Action)
- All credits were transferred to another module. (Close - No Action)
- Module becomes Status 02, 03, or 06, in a later cycle. (Close - No Action)

Exception: Do not close No Action if below is present:

- TC 610/611
- TC 976/977
- TC 595 posted and no TC 290/300. (Route to Exam)

- Account is assigned to a Revenue Officer. Research CC SUMRY for TDA/TDI Assignment Codes (TSIGN Codes). (Route to appropriate Revenue Officer group)
- Open Taxpayer Delinquency Investigation (TDI) or other modules are in TDI notice status and filing requirements are open. (Input TC 474 with 01 cycle to initiate a TDI notice to CSCO and close the case)

Exception: Do not input a TC 474 for the cases below:

- TC 610/611 cases
- TC 976/977 cases
- *Form 1120S* with Mail File Requirement (MFR) 19 (Professional Service Corporation)

- (2) See IRM 21.2.4.3.18, Return Integrity & Verification Operations (RIVO) and Criminal Investigation (CI), Transcript Issues, if the module contains a TC 971 AC 121/123/124/129/134/199/617.
- (3) If less than 60 days since the last CP80/CP080 notice was issued, suspend the case for a reply until the 60 days have expired. If a reply is received before the 60 days have expired, follow the procedures in IRM 21.2.4.3.44.2, CP80/CP080 Resolution and AMRH12 Reply Received.
- (4) If more than 60 days since the last CP80/CP080 notice was issued, and no reply is received, request and analyze all available research (e.g., credit posting voucher; RTR (Remittance Transaction Research); cross-reference TIN research; CII information).

Note: Tax examiners who work AMRH12 transcripts for MFT 46 should follow the procedures in IRM 21.7.7.7.4, Tax Exempt Bond Procedures, for these cases.

Note: If the transcript contains TC 670 (payments) or a TC 610 (payment) and TC 460 (extension request) with matching DLNs, it is not necessary to request the payment document. If a TC 610 is posted, change the payment to a TC 670 payment using the TC 610 payment date.

- (5) If the return correctly posted to another module, and the payments were intended for that module, transfer the payments. See IRM 21.5.8, Credit Transfers.
- (6) If the return incorrectly posted to another module, initiate actions to correct the account.
- (7) If a different entity is found, a secondary SSN or an EIN, research that account.
 - a. Transfer payments if applicable.
 - b. If the accounts are for the same taxpayer and the accounts should be merged, send the case with documentation to Entity.
 - c. If the same SSN shows as a primary SSN on one account and also as secondary on another account for the same tax period, a multiple filer case is created. Route the case to Entity.
- (8) If the transcript consists of estimated tax credits and a joint return was filed under the spouse's SSN, verify all TCs 806 on IRPTR. If IRPTR does not have the information, request the return to verify the credit amounts. If the return

was filed electronically, and IRPTR does not have the information, use the withholding shown on IMFOL as supporting documentation.

- a. If the estimated tax payments were allowed as withholding credit, adjust with TC 290 or a TC 807 and a hold code, prior to transferring the payments from the secondary SSN, to the primary SSN on the MFJ account.

Caution: See IRM 21.4.5.5.3, Category B Erroneous Refunds, to determine whether a tax assessment TC 290 or TC 807 adjustment is applicable to correct the module.

- b. If the primary spouse is deceased, check the secondary spouse for a return (not necessarily joint) and apply credit, if warranted.

- (9) If the credit is an estimated tax payment for a minor child whose parent filed a Form 8814, Parents' Election to Report Child's Interest and Dividends, electing to include the minor's dividends or interest on the parent's Form 1040, U.S. Individual Income Tax Return, transfer or refund the credit, as appropriate.
- (10) If the filing requirements were deleted on the account module (e.g., 03 or 51 on Form 941, Employer's QUARTERLY Federal Tax Return), do not forward to CSCO.
 - a. Determine if a return is filed or is due for a prior period. Contact the taxpayer before reopening filing requirements on your transcript.
 - b. If the taxpayer filed Form 945, Annual Return of Withheld Federal Income Tax, or claimed gambling or backup withholding payments in prior years, and there are no other employment tax (Form 941, Employer's QUARTERLY Federal Tax Return, Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return) OBLs, transfer the credits to the MFT 16, Form 945, Annual Return of Withheld Federal Income Tax, account for the current period. If Form 945, Annual Return of Withheld Federal Income Tax, filing requirements are not in place, establish filing requirements, or send request to Entity to do so (per local procedures), before transferring payments.
- (11) If research has been completed and the case remains unresolved, send Letter 112C to request a newly signed return.

Reminder: Decedent overpayment returns filed by anyone other than the surviving spouse must be filed with Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documentation. No documentary evidence is required if the return is filed by the surviving spouse.

- a. Request a reply within 30 days.
- b. Close the case.
- c. Systemic generation of Notice CP80/CP080 will continue until statute criteria is met.

21.2.4.3.44.2
(10-02-2023)

**CP80/CP080 Resolution
and AMRH12 Reply
Received**

- (1) Follow the procedures below to resolve CP80/CP080 and AMRH12 replies.
- (2) If the taxpayer replies with a signed return, or unsigned return:

- Check IDRS to verify TIN, name, and address. If the address on the return does not match Master File, determine which address is most current and edit the return, if necessary, e.g., a properly processed return for a later tax period.
- Verify there is no pending or posted return on the account prior to routing the return to the appropriate area for processing. If the return is received with CP80/CP080 notice, detach notice prior to processing return.
- If there is a TC 150 posted, and the taxpayer replies with a signed return, follow IRM 21.6.7.4.4, Duplicate or Amended Returns - TRNS36 for IMF and IRM 21.7.9.4.1, Resolving TRNS 193 and Amended/Corrected/Supplemental Returns for BMF. If the taxpayer's reply is a true duplicate of the original TC 150, and there is no -A freeze on the account, then treat as classified waste per IRM 21.5.1.4.10, Classified Waste.
- If the taxpayer replies with a signed copy of the return and the return indicates they are in the Offshore Voluntary Disclosure Program (OVDP), forward the return to:
Internal Revenue Service
3651 S IH 35
Mail Stop 4301 AUSC
Austin, TX 78741
- If a TC 14X is on the IMF module, or if the BMF module shows current status 02 or 03, input TC 599 with the appropriate closing code below: (mandatory)

Note: TC 599 with the appropriate closing code below may also be input for IMF if a TC 14X is not on the module or for BMF if the module is not in status 02 or 03: (optional)

If	Then
Taxable return (return shows a tax liability before prepaid credits)	Input TC 599 cc 094 using CC FRM49
Non-taxable return (return shows no tax liability before prepaid credits)	Input TC 599 cc 096 using CC FRM49

- (3) Edit applicable BMF tax returns in green and all other returns in red. See IRM 21.5.2.4.23.7, Coding and Editing Procedures.
- (4) If the taxpayer submits a return and a TC 610 (with Doc Code 70 or 76) is posted on the module, use the TC 610 date as the return received date to give the taxpayer the benefit of that date for the return received date.
 - If more than one TC 610 payment posted to the module, use the received date of the last posted TC 610 as the return received date.
 - If multiple TC 610 payments posted to the module with a tax return with the same DLN, determine if the first TC 610 was applied correctly and determine if the second TC 610 with return was applied correctly. If both TC 610 payments and the return were applied correctly, use the received date of the last TC 610 payment.

- (5) When working the case if there are 180 or more days before the ASER expires, send to Submission Processing for normal processing. If there are less than 180 days before the ASER expires, forward to the Statute function.
- (6) If the module contains a TC 460 (Extension of Time for Filing) and a TC 610 with the same DLN, change the TC 610 to TC 670. If the credits on the module are other than TC 610 (e.g., estimated tax payment(s), credit elect), use the received date of the return received with the CP80/CP080.
- (7) If the taxpayer reply states they will be filing the return or sending in a copy of the return, close CP80/CP080 case control "TP2FILE". On AMRH12 transcript cases, close the case on AMS. Enter "TP2FILE" as a narrative on AMS.
- (8) If the taxpayer's reply indicates an entity problem that AMRH cannot resolve, route the case to Entity.
- (9) If the taxpayer reply states, they are not required to file the return, see IRM 21.2.4.3.17, Taxpayer Not Required to File.
- (10) If the taxpayer indicates payment(s) and/or credit(s) were misapplied, input appropriate credit transfer(s). See IRM 21.5.8, Credit Transfers.
- (11) If the taxpayer is deceased, but the surviving spouse indicates that they filed a return as the primary taxpayer, research the account and apply credit, as appropriate.
- (12) If Form 944 is received and the filing requirements are for Form 941 or Form 941 is received and the filing requirements are for Form 944, send the return to be processed. Do not input a TC 599. Submission Processing will send appropriate letter to notify taxpayer they filed the incorrect return.
- (13) If the taxpayer replies with a return for different tax period or TIN:
 - Check IDRS to verify TIN, name, and address. If the address on the return does not match Master File, determine which address is most current and edit the return, if necessary, e.g., a properly processed return for a later tax period.
 - Verify there is no pending or posted return on the account prior to routing the return to the appropriate area for processing. Take the appropriate action if a return is posted.
 - Send Letter 112C to request a return for the correct tax period.
 - Close the case.
 - Systemic generation of Notice CP80/CP080 will continue until statute criteria is met.

21.2.4.3.45
(01-11-2008)
Form 1120 MFR 19

- (1) A delinquency analysis is not required for Form 1120, U.S. Corporation Income Tax Return, with MFR 19 (Professional Service Corporation). *Do not* input TC 474 with 01 cycle to initiate a TDI; *do not* send the case to CSCO.
 - a. Follow all normal research and analysis prerequisites.
 - b. Contact the taxpayer, establish filing requirements, transfer credits, or process the return, as appropriate.
 - c. If no response from taxpayer or if unable to obtain a return, leave credit on Master File and close case control, "NOREPLY".

21.2.4.3.46
(10-02-2023)
**Form 8752 and Form
720, Abstract 11
Accounts**

- (1) Apply basic AM12 research and resolution procedures to Form 8752, Required Payment or Refund Under Section 7519, (MFT 15) and Form 720, Quarterly Federal Excise Tax Return, Abstract 11 accounts. Look for misapplied payments and/or an incorrectly filed tax return. Employees familiar with IRC Section 444 election rules and with a knowledge of the tax adjustment and credit transfer procedures in IRM 21.7, Business Tax Returns and Non-Master File Accounts, should work these cases.

Note: The Entity may appear valid because the TC 055 posted. However, a valid election must have a TC 055 and the accounting period is usually 09,10 or 11. See IRM 21.2.4.3.28.1, Old Credit Balance (02 K-), for information on grandfathered fiscal year. For all others, contact Entity for corrective action. Research for current TC 150 posting.

- (2) If a return posted and no other freeze condition exists, close the case "FRERELVER."
- (3) If no TC 150 posted and the election is valid, look for existing or prior *Form 1120S*, *Form 1065*, or *Form 720*. Contact the taxpayer by telephone or Letter 4501C. The address or telephone number on another return or existing entity information for the same taxpayer can be used.

Note: The suspense period for Letter 4501C is 60 days, and returns requested via telephone is 15 days.

Exception: The purge time for overseas taxpayers is 70 days.

- a. If the taxpayer replies with a signed return, verify that the applicable election year and the tax period are compatible. (e.g., if the "application election year" is 10/01/12 to 09/30/13, the Form 8752, Required Payment or Refund Under Section 7519, tax period is 201212).
 - b. If the taxpayer submits a copy of a return without an original signature, send a Letter 12C or Letter 143C to obtain a signature.
 - c. If no reply, leave credit on Master File and close control base, "NOREPLY". Forward the unsigned return to Submission Processing.
- (4) If no TC 150 posted and the election is not valid, and if the taxpayer's FYM is other than 09, 10 or 11 and there is a:
 - TC 054: Contact the taxpayer and request a final Form 8752, Required Payment or Refund Under Section 7519, to issue a refund of overpaid credits.
 - TC 055: Route the case to Entity.
 - (5) If no TC 150 posted and the entity terminated the election (changed to a required tax year, December, or filed a final 1120S), and the account contains a TC 052, 057 or 058, send Letter 4501C to the taxpayer, requesting a final Form 8752, Required Payment or Refund Under Section 7519. Indicate that our records show the election was terminated and that a return **must** be filed to receive a refund of the credits.
 - (6) If the correspondence is undeliverable, see IRM 21.2.4.3.6, Undeliverable Correspondence.
 - a. If you cannot find a current address, leave credit on Master File and close case control, "NOREPLY."

- 21.2.4.3.47
(11-26-2008)
**2290–Expired
Installment (13 -G)**
- (1) This transcript generates when a Form 2290, Heavy Highway Vehicle Use Tax Return, module (MFT 60) installment payment is past due (Status 14). See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information. The Installment Billing Clerk works these cases; do not count in AMRH inventory.
- 21.2.4.3.48
(11-26-2008)
Barred Refund STEX (14 -0)
- (1) This transcript generates when the Statute expires and freezes credits from refunding and crediting. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information. The Statute Protection function works these cases; do not count in AMRH inventory.
- 21.2.4.3.49
(11-26-2008)
Erroneous Refund (15 -U)
- (1) This transcript generates when an unreversed TC 844 (Erroneous Refund) posts to a credit balance module. The account is frozen from refunding and offsetting. A “TRANS-844” transcript issues in the cycle when the subsequent credit posts. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information. The Erroneous Refunds function works these cases; do not count in AMRH inventory.
- 21.2.4.3.50
(01-10-2017)
**Excess Estimated Tax
(ES) Credits (16 J-)**
- (1) This freeze is caused when a TC 150 posts and there are more Estimated Tax (ES) credits on the module, which may include other credits, e.g., credit elect, than is reported on the return. This freeze may be combined with a -X (Manual Refund) freeze. If both are present, the taxpayer has requested a refund of claimed overpayment for the excess credits. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information.
- 21.2.4.3.50.1
(06-20-2024)
AM16 Resolution
- (1) To resolve these cases, determine where the credits not claimed on the return belong. Use RTVUE to research IDRS for return information, and for spouse’s account. Look for changes in filing status to uncover multiple spouses during a return period.
- (2) If a credit belongs on another module or account, transfer the credit.
- (3) Verify TC 806, if present, to ensure the credit was not erroneously reported on Form 1040 as withholding. Reverse erroneous withholding with TC 807 PC 8 RC 051.
- (4) For TY 2019 if the taxpayer used the Non-Filers Tool to register for the Economic Impact Payment, causing the TC 150 to post with an AGI of \$1 and there are unclaimed estimated tax payments on the account, do not release the freeze allowing the money to refund. Send the Letter 112C, Payment / Overpayment / Credit Applied: No Record of Return Filed, to request a complete and signed tax return. For more information see IRM 21.5.3.4.17, Amended Economic Impact Payment (EIP).
- (5) If Letter 112C, Payment / Overpayment / Credit Applied: No Record of Return Filed, is sent request a response within 30 days. Suspend the case for 90 days.
- (6) If no response is received after 90 days, close no action.
- (7) If all credits belong in the module where it posted, input TC 290 .00 with Priority Code 8 to release the J- freeze or the J- and -X freeze.
- (8) Refer to IRM 21.2.4.3.10, Applying Unresolved Credits for AMRH, if the credit

does not belong to the account to which it is posted, and you cannot determine the correct account.

(9) If the case involves joint estimated tax payments:

- a. Research both taxpayers' accounts including RTVUE and Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, (line 5, Total payments), if any. If the taxpayer research agrees on how the total estimated tax payments should be credited between them, allocate the payments without contacting either taxpayer.
- b. If there is no return filed, no Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, or if the taxpayer research does not agree on how the total estimated tax payments should be credited between them, contact both taxpayers sending Letter 1505C to each taxpayer to determine credit disposition.
- c. If both taxpayers have filed and neither claimed the credit, send Letter 1505C to each taxpayer to determine credit disposition.

(10) Suspend the case until the response period has ended or both replies are received:

- a. See IRM 21.6.3.4.2.3.2, ES Joint Allocation, If/And/Then table for disposition of credit depending on taxpayer response.
- b. If taxpayers cannot provide an allocation of joint payment(s) AND you cannot determine allocation of payments per ratio of each spouse's separate tax, OR if neither respond, do not attempt to allocate income, deductions or credits. Move ES credits to Excess Collections (XSF). See IRM 21.2.4.3.10.1, Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH. Release withholding, if present, with TC 290 .00 and a Posting Delay Code (PDC) 6.

21.2.4.3.51
(10-01-2016)
**FTD Credit Module
Transcripts - BMF (16)**

- (1) The FTD Credit Module can include payments made through Electronic Federal Tax Payment System (EFTPS). The transfer to the FTD Credit Module occurs automatically during the Rollover analysis. If the excess credit amount equals the TC 650/TC 660 (Doc Code 97) amount with a transaction date equal or prior to the tax period ending (minus 5 days), the TC 650/TC 660 automatically transfers into or establishes (if the first one) the FTD Credit Module. The FTD Credit Module is identified by MFT=01 and tax period=000000. MFT=01 allows this module to be placed first on the account. During Rollback analysis, the FTD Credit Module will be analyzed for a single unreversed TC 650/TC 660 (Doc Code 97) equal to the credit claimed in the tax module. If a satisfactory credit is found, a TC 652/TC 662 (reversing transaction) will post to the FTD Credit Module with the following elements from the TC 650/TC 660 transaction:

- DLN with 99 in the 9th and 10th positions
- Transaction Date
- Amount
- Micro Series Number

- (2) A TC 650/TC 660 will also post to the gaining module with the following elements from the reversed credit module:

- DLN (with 99 in the 9th and 10th positions and the correct tax class)
- Transaction Date

- Amount
- Micro Series Number of the TC 650/TC 660 being reversed in the FTD Credit Module

21.2.4.3.51.1

(01-03-2023)

AM16 Resolution

- (1) AMRH 16 transcripts generate 26 cycles after the earliest posting cycle of an unreversed TC 650/TC 660 in the FTD Credit Module. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information. To resolve these transcripts, check IDRS with CC BMFOL for account information. Use CC BRTVU, NAMEE, and INOLE to research:
 - a. Modules corresponding with date of payment
 - b. Debit balance accounts
 - c. The tax period where the credit originally posted
 - d. Subsequent year tax module if Form 1120, U.S. Corporation Income Tax Return, 4th quarter payment involved

Note: If the taxpayer used another EIN, request BMFOL-INOLE-NAMEE for tax periods consistent with the payment date for the other EIN.

- (2) Using the above research results, determine the credit disposition according to the following guidelines:

- a. Compare the FTD payment amounts claimed on the return to the FTD deposit amount in the tax module.
- b. Look for corresponding module with TC 670 payment amount that is approximately the same amount as the credit you are researching.

Example: TC 650 \$250.00 and a TC 670 payment is located on corresponding module for \$260.00 (penalty and interest added). Taxpayer may have paid twice. This may be where the unresolved credit belongs.

Note: IDRS CC BMFOLB can be used to view payments.

- c. Look for related accounts and modules in balance due status.
- d. Check modules consistent with the date and/or payment amount of the deposit in question (within the smallest and largest deposit amount and earliest and latest date). Some deposit dates could apply to more than one quarter. For example, a payment dated 7/15 could apply to 2nd or 3rd quarter Form 941, Employer's QUARTERLY Federal Tax Return.
- e. A Form 1120 4th quarter payment will attempt to post to the prior year tax module; if not needed, it rolls to the credit module.
- f. Check modules with a TC 606 for the amount of the deposit in question; use ADD34 or ADD24 to transfer payments to a module containing a TC 606 (for EFTPS payment make sure to input EFTPS indicator on ADD24).
- g. If the payment was misapplied, use CC ESTAB with definer SF.
- h. For electronic payments, research CC EFTPS.

Note: Look for missing estimated tax payments with similar amounts in the subsequent tax year module. Estimated tax payments are due on the 15th day of the 4th, 6th, 9th and 12th month of the accounting period (e.g., calendar year filers, payments are due the 15th day of April, June, September and December).

- (3) If the credit is consistent with the payment dates and amounts in the taxpayer's account, apply the credit to the account where the payment originally posted, resulting in either an offset or refund.

Note: Before applying the deposit to the original posted period, check if tax was assessed on the module. If tax was not assessed and deposits previously posted, but were subsequently reversed or refunded, request the TC 150 to verify the tax liability. For additional information when requesting documents see, IRM 21.2.4.3.2, Accounts Maintenance Initial Processing. Research BRTVU for TC 150 and TC 976.

- (4) If the credit still cannot be correctly applied, contact the taxpayer using Letter 1687C concerning the credit amount that exceeds the TC 150, regardless of whether or not BRTVU shows the taxpayer's FTDs claimed on the return to be zero. If the tax period where the payment originally posted does not contain a TC 150, contact the taxpayer using Letter 112C. If no reply, transfer the credit via Form 8758, Excess Collections File Addition, to Account 6800, Excess Collections File or Form 2424, Account Adjustment Voucher, to Account 4620, Unidentified Remittance File, as appropriate. See IRM 21.2.4.3.10, Applying Unresolved Credits for AMRH.
- (5) Transfer the credit if possible (only the exact amount of the deposit transaction can be transferred). Credits must be transferred out of the FTD Credit Module before they can be refunded.
- Transfer FTD credits to the tax period intended before applying credit to another module in balance due status.
 - If the payment is applied to a zero balance and a refund will issue, input bypass indicator 1. Otherwise, the transaction will unpost. Inform the taxpayer using Letter 672C, 707C, 3027C or 3286C.
 - Apply the credit to any outstanding liability in the taxpayer's account. If a refund will result, use Letter 672C, 707C, 3027C or 3286C to inform the taxpayer.
 - During the period when an affected module has an imminent return due date (within two weeks), do not transfer credits from the credit module.
- (6) If credit disposition cannot be made, transfer the credit via Form 8758, Excess Collections File Addition, to Account 6800, Excess Collections File or Form 2424, Account Adjustment Voucher, to Account 4620, Unidentified Remittance File, as appropriate.

Note: Complete case file must accompany the credit portion of the transfer document. Include the serial number of the electronically transmitted deposit for use as an audit trail. EFTPS payments cannot be requested, research through CC EFTPS or correspond with the taxpayer.

21.2.4.3.52
(10-01-2013)
**TDI Refund Freeze (17
-R)(IMF only)- Obsolete**

- (1) This freeze is caused when an income tax return claiming a refund is filed and there is at least one module within the past five years that has an open:
- TDI status
 - AIMS module with an unreversed TC 420/424 without a posted TC 150.
 - AIMS module with an unreversed TC 420/424 and there is a dummy TC 150 (ASFR) on the module.

See Exhibit 21.2.4-3., AMRH Freeze Table IMF/BMF, for more information.

- (2) Refunds held are identified by TC 570 with 999 in the Julian date.
- (3) There is a six-month window. Route these cases to CSCO immediately; do not count in AMRH inventory.
- (4) See IRM 25.12, Delinquent Return Refund Hold Program, for additional information.
- (5) IMF AM17 (P- freeze) category in use by RIVO.

21.2.4.3.53
(10-01-2014)
**Credit Balance Module
(18 -H)**

- (1) This transcript generates when a module is in credit balance status with an unreversed TC 590, 591, 593, 594, 597, 598 or 599 posted and the closing code is other than 14, 17, 18, 20 or 21. See Exhibit 21.2.4-3., AMRH Freeze Table IMF/BMF, for more information. Do not include in AMRH inventory. Route as follows:
 - IMF - CSCO (Fresno) - Stop 81208
 - BMF - CSCO (Philadelphia) - BLN 4-N31.142

21.2.4.3.54
(11-26-2008)
**T-Code Transcripts (19
-Y)**

- (1) Route cases to CSCO; do not include in AMRH inventory. See Exhibit 21.2.4-3., AMRH Freeze Table IMF/BMF, for more information.

21.2.4.3.55
(10-02-2023)
**Subsequent Payment (20
J-)**

- (1) This transcript is for BMF cases only. Transcripts generate after 16 weeks, when a module contains a TC 150 and an unreversed TC 670 which creates a credit balance and either interest or Failure To Pay (FTP) Penalty is restricted (freezes: interest “-I”; FTP “G-”). The transaction will post but will set a refund/offset freeze. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information. The freeze is released:
 - a. By posting a TC 672, TC 29X or TC 30X.
 - d. When both FTP penalty and interest freezes are released.
- (2) To resolve the transcript, check IDRS with BRTVU for return information. Request the return and all adjustment documents, if necessary. For additional information when requesting documents see, IRM 21.2.4.3.2, Accounts Maintenance Initial Processing.
 - a. Determine the date interest and/or Failure-to-Pay Penalty restriction was input (23c date of TC 340/341 or TC 270/271).
 - b. Determine module balance (tax and penalties) as of restriction date.
 - c. Compute the interest and/or FTP penalty from the 23c date of the restriction to the 23c/payment date.

Caution: If a payment was transferred into the module after the interest and/or FTP penalty restriction with a 23c/payment date before the restriction, recompute the entire interest and/or penalty.

- d. If the credit was intended for another module or account, transfer credit.
- e. If no additional penalty/interest is due or the module balance becomes zero, input a TC 290 for zero amount to release the “J-” freeze.
- f. If additional penalty and/or interest is due, assess the amount due as of the 23c date or full paid date, whichever is earlier.

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If the available credit	Then
Is less than the total additional penalty/interest due.	Input the additional penalty/interest for the entire amount owed as of the 23c date.
Is more than total additional penalty/interest due.	Input the additional penalty/interest due.

Note: Do not input TC 272 or TC 342 unless the TC 270/TC 271 or TC 340/TC 341 restriction was input erroneously (determine from source documents).

- (3) If the module contains a -I or G- freeze and also has any of the following freeze conditions: U-, -V, -W, -Y, or TC 521 with Closing Code 81 route transcript per IRM 21.7.11.4.5.1, Routing of CP 186, Subsequent Payment Freeze, with Freeze Code U-, -V, -W, -Y, or with a TC 521 with Closing Code 81.

21.2.4.3.56
(04-01-2022)
**Account Reactivation
Freeze (21 O-)**

- (1) Transcripts generate when a TC 370 is input with a Doc Code 52. If the TC 370 has a 999 Julian date the O- freeze will not be set. The TC 370 establishes a module that includes all transactions that posted to the respective Master File and recorded on the retention register. Upon posting the TC 370, Doc Code 52, the credit is frozen from refund/offset out and TDA issuance. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information.
- (2) To resolve these accounts, use the following instructions and close the case if the subsequent action releases the freeze.
- (3) Research IDRS and AMDIS for an open control. Contact the appropriate function to transfer the case.

If	Then
The controlling function accepts the case.	Route the case and request expedite action.
The controlling function's case is unrelated to the account reactivation, and they will not accept the case.	Inform the controlling function your planned actions will release the freeze.
There is no open control, or the controlling function will not accept the case.	Review the account and order the TC 370 document, if necessary, to determine who brought the module back from retention. Route the case to the initiator. Request expedited action to <i>release the freeze</i> (even if no other action will be taken). Note: Do not request the TC 370 document if it has a Julian date of 999. Release the freeze if present.
The TC 370 has a Julian date of 999	Do not request the transfer document; release the freeze if present.
Unable to locate the source documents or determine why the account was reactivated	Release the freeze if present.

- (4) If the account does not contain a TC 150 and the freeze should be released, close the control base with activity code "FRERELINP." The account will be moved back to the retention level.
- (5) If the account does not contain a TC 150 and there is no freeze on the account, close the control base with activity code "FRERELVER." The account will be moved back to the retention level.
- (6) If the account does contain a TC 150, release the freeze if present with a TC 290 for zero.
- (7) The AMRH case is resolved when one of the following occurs:
 - a. The freeze is released. Activity Code "FRERELINP" is input.
 - b. There is no freeze on the account. Activity Code "FRERELVER" is input.
 - c. There is a pending transaction that will release the freeze if present.
 - d. The case is routed to another function.

21.2.4.3.57
(06-02-2015)

**Original, No Amended
Return (22 R-)**

- (1) Transcripts generate if after 30 cycles from the last posted TC 610 the module is unresolved and:
 - TC 610 posted subsequent to the TC 150 and the module balance has a credit, or
 - A return processed through the Remittance Processing System (RPS) posts to a module and reflects multiple TC 610 payments (remittance with return), or
 - TC 150 and TC 610 having different DLNs (such as if the payment was made by EFTPS and the return was a paper return)

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See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information.

- (2) The freeze is released by:

Freeze Releases	
TC 30X	
TC 29X (excluding priority code 6 or 7)	
Zero or debit balance	
BMF	TC 612 (Doc Code 17, 18, 58, 34) to reverse TC 610
IMF	TC 612 (any doc code) to reverse TC 610

21.2.4.3.57.1
(06-20-2024)

AM22 Resolution

- (1) If there is an open IDRS control base with a pending adjustment or the freeze was previously released, close the case with the appropriate Activity Code. See Exhibit 21.2.4-4, Activity Codes Used to Work AMRH Cases.
- (2) For unresolved issues with prior IDT involvement, see IRM 21.2.4.3.19, Transcripts with Identity Theft (IDT) Involvement.

- (3) If the credit can be identified as an overpayment, (e.g., credit balance equals reversed penalty and interest amounts; taxpayer paid same amount twice), release the credit to offset or refund.

Note: Due to delays in processing dishonored, stopped payments or payments that had an issue with an Automated Clearing House on October 20, 2022, the payments made through IRS Direct Pay were sent to financial institutions twice in error when only one should have posted. Do not release the freeze if there appears to be a duplicate payment issue that is less than 12 months old from the current date. Close the case as no action to allow additional time for the dishonored or stopped payment to resolve the issue or for a follow-up transcript to generate. For example, if the payment date is April 2022 and the current date is March 2023, close your case as no action. If the payment date is more than 12 months old from the current date, work the case accordingly.

- (4) Check IDRS with BRTVU/RTVUE along with TRDBV and MEF for return information. Request the return if necessary. For additional information when requesting documents see, IRM 21.2.4.3.2, Accounts Maintenance Initial Processing. Determine correct posting (e.g., penalty assessments, TC 610 equals TC 170), as necessary.

- a. If the TC 610 belongs on another module transfer the credit. For BMF, use Doc Code 24. If the TC 610 is the next period's estimated tax payment, move the credit as a TC 612/TC 660. Do not post the credit as a TC 610 as this may cause an AMRH22 R- transcript to generate for that tax period.

Note: If the credit is a Federal Tax Deposit (FTD) on MFT 01, 10, etc., move the credit as a TC 612/650.

- b. Do not transfer the credit if both TCs 610 in the module have the same transaction date and the credit balance will be applied to a debit balance(s) within the account. Input a TC 290 for zero (excluding priority code 6 or 7) to release the freeze. The credit will offset to the debit balance module with the correct date.
- c. If the return belongs on another module or account, reprocess the return and make necessary adjustments.
- (5) Check the Remittance Transaction Research (RTR) system for payment information.
- (6) If unable to determine if the TC 610 posted to the correct account and module and a return with the corresponding DLN can't be located:

priority code 6 or 7) to release the freeze. Do not correspond with the taxpayer to request payment application or missing return.

1687C to the taxpayer. Suspend the case for 90 days. If no reply is received after 90 days, transfer the credit to the Unidentified Remittance File (URF) or Excess Collections File (XSF) and close the case "NOREPLY". See IRM 21.2.4.3.10.1, Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH.

Note: Do not move a partial payment. If the payment can't be identified as belonging to the taxpayer and no reply to the 418C letter is received, move the entire 610 payment to XSF or URF.

21.2.4.3.57.1.1
(06-20-2024)

Credit Card Payments

- (1) If offsetting IRS debt exists and there is no indicator on the account to freeze the payment (e.g., pending EFTPS charge back request), input TC 290 for zero (excluding priority code 6 or 7) to release the freeze.

Note: A pending EFTPS charge back request can be identified by an open IDRS control base with a related IDRS history annotation.

- (2) If no offsetting IRS debt exists, contact the Electronic Federal Tax Payment

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- a. Provide the Accounting Technician the Electronic Funds Transfer (EFT) Trace Number, TIN, payment amount and payment date.
- b. The Accounting Technician will contact the credit card processor (identified by the 11th and 12th positions of the EFT Trace number) for further research.

- (3) Upon receipt of documentation from the Accounting Technician, if there is an entity error, input a credit transfer to move the payment to the correct entity.

- (4) If the entity is correct and there is no indicator on the account to freeze the payment pending a charge back request or other purpose, and unable to determine if the TC 610 posted correctly and a corresponding return can't be located:

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priority code 6 or 7) to release the freeze. Do not correspond with the taxpayer to request payment application or missing return.

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1687C to the taxpayer. Suspend the case for 90 days. If no reply is received after 90 days, transfer the credit to the Unidentified Remittance File (URF) or Excess Collections File (XSF) and close the case "NOREPLY". See IRM 21.2.4.3.10.1, Excess Collections File (XSF) and Unidentified Remittance File (URF) for AMRH.

21.2.4.3.57.2
(01-03-2023)

AM22 Resolution - Form 944

- (1) If the module is for MFT 14 (Form 944, Employer's ANNUAL Federal Tax Return), research the account to determine the correct filing requirement and that the tax has been assessed on the correct module, before releasing the freeze. See IRM 21.7.2.4.9, Form 944, Employer's ANNUAL Federal Tax Return, for additional information.

- (2) Eligible employers who would like to file Form 944 instead of Form 941 must contact the IRS by following the procedures in Rev. Proc. 2009-51 (opt in). After employers opt into the Form 944 Program and have received notification to file Form 944, they must file Form 944 and cannot file Form 941 until they are notified that their filing requirement has changed to Form 941 because:

1. They properly opt out of the Form 944 Program by following the procedures in Rev. Proc. 2009-51.

2. They no longer qualify for the Form 944 Program. The IRS sends an employer Letter 3007C with the appropriate paragraphs when changing the employer's filing requirement to or from Form 944.

Additionally, eligible new employers can notify the IRS on Form SS-4, Application for Employer Identification Number, that they would like to file Form 944 by checking the box on line 14 of this form. New employers are advised of their employment tax filing requirement when they are issued their employer identification number. See IRM 21.7.2.4.9, Form 944 Program -Opt-in and Opt-Out Inquiries, for more information.

- (3) The taxpayer may not have "opted out" of the Form 944 program, and may have erroneously filed Form(s) 941, Employer's Quarterly Federal Tax Return. If a taxpayer files a Form(s) 941 in a calendar year in which they are designated as a Form 944 filer, the Form(s) 941 unposts. The TC 610 payment(s) may be transferred from the 941 module(s) to the 944 module - cross-reference (x-ref) data will not necessarily be available. See IRM 21.7.2.4.9.3.4, Taxpayer Files Form 944 or Form 941 in Error - Letter 4148C/4086C Inquiries.
- (4) The IRS sends Letter 4148C to an employer when the employer incorrectly files Form 941. See IRM 21.7.2.4.9.3.4, Taxpayer Files Form 944 or Form 941 in Error - Letter 4148C/4086C Inquiries. In reply to Letter 4148C, the taxpayer may have erroneously sent in a Form 944 showing zero tax liability. Determine the correct filing requirement before taking any action on the account.
 - a. Use CC BMFOLE to verify the Form 944 cache for the tax year that you are resolving. If Form 941 filing requirements appear on CC ENMOD, verify CC BMFOLE for the correct filing requirements.

Example: If CC BMFOLE for an employer reflects a F944 CACHE YRS: 2011 = "blank", 2012 = "1", 2013 = "1", and 2014 = "2", then the employer was required to file Forms 941 for 2011, Forms 944 for 2012 through 2014, and will be required to file Forms 941 for 2015.

- (5) Determine if the tax on the Form 944 module has been assessed and take appropriate action as follows:

If	Then
(1) Tax assessed (TC 150) approximately equals total of payments (TC(s) 610) and other credits	Release R- freeze by reversing multiple TC(s) 610 with ADD24 TC 612/670(s).
(2) The total TC(s) 610 greatly exceed the tax assessed, or TC 150 shows a \$0.00 tax liability	Research CC TRDBV for Form 941 DLN(s) and request the originally filed return(s) from Files using the DLN(s) of the unpostable/rejected TC 150(s). See paragraph (3) above. For additional information when requesting documents see, IRM 21.2.4.3.2, Accounts Maintenance Initial Processing.

If	Then
(3) You are able to secure the originally filed return(s)	Increase the tax using the appropriate TC 29X (excluding priority code 6 or 7) and item reference numbers and properly document the history. See IRM 21.7.2.4.9.4, Form 944-X - Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund (including Form 944-X (PR) and 944-X (SP)).
(4) You are not able to secure the originally filed return(s)	Call the taxpayer to request a corrected Form 944 and properly document the history. See IRM 21.7.2.4.9.4, Form 944-X - Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund (including Form 944-X (PR) and 944-X (SP)).
(5) You are unable to contact the taxpayer by phone	Send Letter 4086C with an open paragraph instructing the taxpayer to file a corrected Form 944 showing the tax liability for the entire year.
(6) The taxpayer replies with a corrected Form 944	Increase the tax using the appropriate TC 29X (excluding priority code 6 or 7) and item reference numbers, and properly document the history. See IRM 21.7.2.4.9.4, Form 944-X - Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund (including Form 944-X (PR) and 944-X (SP)).
(7) The taxpayer does not reply with a corrected Form 944	Properly document the history that the credit should not be released until the tax is assessed. Leave credit on Master File and close case control, "NOREPLY".

21.2.4.3.58
(11-26-2008)
(23 -W) Transcripts

- (1) This is a Collection Statute Expiration Date (CSED) transcript. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information. If received, route to CSCO.

21.2.4.3.59
(11-26-2008)
Math Error (24 -J)

- (1) These transcripts generate when there is a TC 470 and a Collection Closing Code 94 posts to the Master File, suppressing balance due notices. This indicates the taxpayer is disputing a math error and prevents TDAs from being issued. TC 472 (Closing Code 94) or TC 29X (Priority Code 7, Blocking Series 740–769) reverses this freeze. Route these transcripts to Accounts Management; do not count in AMRH inventory. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information.

21.2.4.3.60
(10-01-2018)
**Additional Liability
Pending (AUR and BUR)
(25 -R)**

- (1) Route transcript to the AUR or BUR function in the appropriate campus. Include a "Summary Print" in place of the transcript.
- (2) Resolve the credit if the AUR or BUR function routes the case to AMRH, stating the TC 922 (IMF), or TC 925 (BMF) issue that caused the transcript to generate as a 25 -R has been resolved. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information.

- 21.2.4.3.61
(03-17-2023)
**Credit Balance Module
TC 59X (26 -H)**
- (1) These transcripts generate when a module is in credit balance with an unreversed TC 590, 591, 593, 594, 597, 598, or 599, with Closing Code 014, 017, 018, 020, or 021. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information. AMRH resolves these cases using the following instructions.
- Code 014: Refer to IRM 3.17.220.2.8.1, Researching Parent Subsidiary Cases and IRM 3.17.21.9.1, Parent-Subsidiary Cases. If no open liabilities on the parent EIN, and the payment is not claimed on the parent EIN, input TC 592 and close case.
- Note:** If Form 1120, U.S. Corporation Income Tax Return, for the parent corporation was not filed when the AMRH transcript generated, close the transcript “NOPARRET”.
- Codes 017, 018: Send Letter 112C to request return. If reply is received, process the return. If no reply, leave credit on Master File, close case control, “NOREPLY”, and input TC 592.
 - Codes 020, 021: Ensure filing requirements are correct. Send Letter 112C to request return. If reply is received, process the return. If no reply, input TC 592, leave credit on Master File and close case control, “NOREPLY”.
 - If a Limited Liability Company (LLC) was not granted filing requirements for Form 1120/Form 1120S, per TC 078 on ENMOD, or the effective date of the TC 076 is after the transcript tax period, and there is credit on the account, issue a manual refund to the taxpayer.
- 21.2.4.3.62
(10-01-2018)
**AUR and BUR
Transcripts (27 -F)**
- (1) Route transcript to the AUR or BUR function in the appropriate campus. Include a “Summary Print” in place of the transcript.
- (2) Resolve the credit if the AUR or BUR function routes the case to AMRH, stating the TC 922 (IMF) or TC 925 (BMF) issue that caused the transcript to generate as a 27 -F has been resolved. See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information.
- 21.2.4.3.63
(11-26-2008)
**Unreversed TC 480 (28
-Y)**
- (1) Route these transcripts to CSCO; indicate reassignment on IDRS. See Exhibit 21.2.4-3., AMRH Freeze Table IMF/BMF, for more information.
- 21.2.4.3.64
(10-01-2020)
**Tax Exempt Bond Credit
Balance (AMRH 31)**
- (1) Route these transcripts, using AMS reroute function. Attach AMS “Summary Print” to Form 3210 and send to Ogden Accounts Management Campus, Tax Exempt (TE) (EO), MS: 6710.
- (2) See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information.
- 21.2.4.3.65
(10-01-2020)
**Tax Exempt Bond Debit
Balance (AMRH 32)**
- (1) Route these transcripts, using AMS reroute function. Attach AMS “Summary Print” to Form 3210 and send to Ogden Accounts Management Campus, Tax Exempt (TE) (EO), MS: 6710.
- (2) See Exhibit 21.2.4-3, AMRH Freeze Table IMF/BMF, for more information.

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Exhibit 21.2.4-1 (01-03-2023)**Letters Used to Resolve AMRH Cases**

The following letters are suggested to resolve AMRH cases.

Note: The list below is not all inclusive and letters may be interchanged as appropriate. Select the letter that best addresses the account conditions present.

Letter	AMRH Code	Purpose
12C	09 -R	Request additional information from taxpayer so return can be processed
18C	08 -X, 09 -R, 10 P-	Request additional information to process decedent returns
112C	09 -R	Request tax return to apply credit/ payment to taxpayer's account
143C	09 -R	Request information to complete action on return
167C	01 -X	Trace payment
320C	16	Additional information and verification of FTDs requested
407C	10 P-	Request reason for returned refund check
418C	03 E-, 04 -A, 22 R-	Additional information requested to adjust tax return
510C	08 -X	Request for duplicate refund to be returned
672C, 707C	16	Notify TP of pending refund
1505C	16 J-	Joint payment not claimed on return
1687C	09 -R	Additional information requested for unidentified payments or credits
2645C	All codes	Interim response
2644C	All codes	Second interim response
CNOTE		When no preprinted C-letter is available (See IRM 21.3.3.4.21, Quick Notes and 3064C Letters (C-NOTES))
2761C	CZ500AM/CZNO500AM	Request for combat zone entry/ exit dates

Exhibit 21.2.4-1 (Cont. 1) (01-03-2023)
Letters Used to Resolve AMRH Cases

Letter	AMRH Code	Purpose
3007C	Various	To explain taxpayer does not have monthly 941 filing requirement
3286C	All codes	To explain AMRH case closing information
4086C	22 R-	To explain incorrect filing of Form 941
4501C	12	Request return for IRC Section 444 cases
Quick Notes		When a special instruction is needed and no preprinted letter is available (See IRM 21.3.3.4.21, Quick Notes and C-NOTES)

Exhibit 21.2.4-2 (10-01-2016)**AMRH Freeze Table IRAF**

Freeze or Unsettled Condition	AMRH STAT Code	Number of Cycles from Freeze or Unsettled Condition to Transcript
Debit Balance, No Return Criteria: 2. Current history status is less than 06. 3. More than 26 cycles from RDD excluding extensions. 4. Manual refund freeze (TC 840) not on. Released by: 1. Module becomes zero or credit. 2. TC 150 or 840.	01	40
Old Credit Balance Criteria: 2. No transaction has posted for 26 cycles to same tax module. Released by: 1. Module reaches zero or debit balance.	02 K-	26
Amended Return, No Original Criteria: 1. TC 977 posted. 2. No TC 150 posted. Released by: 1. TC 150 new DLN. 2. TC 150 same DLN.	03 E-	42
Duplicate Return Criteria: 1. TC 150 posted. 2. TC 976 posted. 3. No TC 29X or 30X subsequent to TC 150 and latest TC 976. Released by: 1. TC 290 or 300 with Priority Code 1.	04 -A	26
Audit/DP Tax Hold Codes Criteria: 2. TC 29X or TC 30X with Hold Codes 1, 2, or 4. Released by: 1. Module balance becomes zero or debit. 2. TC 290 or 300 Doc Code 24.	05 -K	16

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Exhibit 21.2.4-2 (Cont. 1) (10-01-2016)**AMRH Freeze Table IRAF**

Freeze or Unsettled Condition	AMRH STAT Code	Number of Cycles from Freeze or Unsettled Condition to Transcript
Claims Pending Criteria: 2. TC 470 posted. 3. Do not select if TC 29X, 30X, or 472 has posted since the last posted TC 470. Released by: 1. TC 29X/TC 30X with exceptions or TC 472. 2. Zero or credit. 3. TDA.	06 -W	15
Manual Refund Criteria: 2. Unreversed TC 840. Released by: 1. Module balance becomes zero or credit. 2. TC 720, 740, or 841.	08 -X	17
Refund Repayment or Cancellation Criteria: 2. Unreversed TC 720 or 841. Released by: 1. TC 721, 722, or 843. 2. Module balance becomes zero or debit.	10 P-	16
Erroneous Refund Freezes Criteria: 1. TC 844. Released by: 1. TC 845. 2. Credit module balance.	15 -U	16

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Exhibit 21.2.4-2 (Cont. 2) (10-01-2016)

AMRH Freeze Table IRAF

Freeze or Unsettled Condition	AMRH STAT Code	Number of Cycles from Freeze or Unsettled Condition to Transcript
Offer in Compromise Criteria: 2. Unreversed TC 480 (consider the TC 480 unreversed if no subsequent TC 481, TC 482, or TC 780 posted to the module). Note: (1) "Module Balance" means the true module balance (tax plus assessed interest, plus interest paid). (2) "Freeze Cycle" is the posting cycle of the transaction which created a freeze or unsettled condition.	28 -Y	26

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Exhibit 21.2.4-3 (06-28-2017)
AMRH Freeze Table IMF/BMF

Refer to Document 6209, *IRS Processing Codes and Information*, for additional freeze code and reversal information. The action that set the frozen condition determines the correct reversal action; actions that set or release freezes often carry exceptions. Report any procedural or systemic deficiencies to Headquarters. See IRM 21.2.4.3, Procedures for Accounts Maintenance.

Exhibit 21.2.4-3 (Cont. 1) (06-28-2017)

AMRH Freeze Table IMF/BMF

Freeze or Unsettled Condition	AMRH STAT Code	Number of Cycles from Freeze or Unsettled Condition to Transcript
Debit Balance, No Return - BMF Note: IMF AM01 (-R freeze) category in use by RIVO. Criteria: 06 or less. 2. More than 26 cycles from RDD excluding extensions. 3. Manual Refund Freeze not on (TC 840 in Primary Hold Codes). 4. No TC 150 posted. Released by: 1. TC 150. 2. Zero Balance.	01	40
Erroneous Credit Hold Criteria: 1. Erroneous Credit Indicator in the Secondary Hold Codes is significant. Released by: 1. When the module balance becomes zero or debit, or when credit balance becomes refundable cash credits.	02 K-	0
Amended Return, No Original Criteria: 1. TC 976 (BMF) or TC 977 (IMF) with no TC 150 posted. Released by: 1. TC 150 with new DLN (sets duplicate filing freeze). 2. TC 150 with same DLN (releasing TC 470 freeze). 3. TC 971 with Action Code 002 after TC 976/TC 977. Note: MFTs 51, 52, 58 – 64 is 42 cycles.	03 E-	B/30/42 I/42

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Exhibit 21.2.4-3 (Cont. 2) (06-28-2017)**AMRH Freeze Table IMF/BMF**

Freeze or Unsettled Condition	AMRH STAT Code	Number of Cycles from Freeze or Unsettled Condition to Transcript
Duplicate Return Criteria: 1. Subsequent return with unequal DLN posting to a module where a return has already posted or vice versa. Duplicate Return Indicator is significant. Released by: IMF TC 29X (except blocked 2XX or priority code 6, or 7, (except TC 291 with priority code 7 blocked 740-769); TC 30X with priority code 1 or 3 (except with 51 doc code). BMF TC 29X/TC 30X posting in a subsequent cycle.	04 -A	52
Exam/DP Tax Hold Code or Joint Committee Criteria: IMF 1. TC 29X/TC 30X is posted with a hold code 1, 2 or 4. BMF 1. TC 29X/TC 30X is posted with a hold code 1, 2, 4. 2. Form 1120 with Computer Condition Code "N" (Joint Committee) present. Released by: IMF 1. TC 150, TC 29X (Except with priority code 6, 7, or blocking series 2XX). TC 30X (Except doc code 51 and the hold code is 2 on a C-UPC transaction or an unreversed TC 576 is present), TC 820, TC 830, Doc code 24 or 34 transaction, net module balance becomes zero or debit. BMF 1. TC 150, TC 29X (Except with priority code 6, 7). TC 30X, TC 820 (Except Doc code 58), TC 830, Doc code 24 or 34 transaction, net module balance becomes zero or debit. 2. TC 29X/30X with doc code 51 for CCC N.	05 -K	36

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Exhibit 21.2.4-3 (Cont. 3) (06-28-2017)

AMRH Freeze Table IMF/BMF

Freeze or Unsettled Condition	AMRH STAT Code	Number of Cycles from Freeze or Unsettled Condition to Transcript
Claims Pending Criteria: 1. Unreversed TC 470 (excluding cc 94). 2. The "1" or "4" bit of 47 hold is on. Released by: IMF 1. A TC 472, or by a TC 29X (except Blocking Series 200–299) with priority code other than 5–7, or TC 30X. TC 470 with cc 95/96 is only reversed by TC 472 with the same cc. 2. When module balance becomes zero or credit (including accruals). BMF 1. TC 472 with a closing code other than 91, 94 or 99. 2. TC 29X (except Blocking Series 200–299)/30X with priority code other than 5–7. 3. When DA 29 expires. 4. When module balance becomes zero or credit (including accruals). 5. Systemic release 52 cycles after latest unreversed TC 470 (cc 97 only).	06 -W	IMF 28 cycles (cc 00, 90, 93) 53 cycles (cc 95) 0 cycles (cc 99) BMF 28 cycles (cc 00, 90, 93) 53 cycles (cc 95) 0 cycles (cc 99)
ADP Credit to Non-Master File Criteria: 1. The 130 switch in the Entity is significant. 3. TC 130 posted. 4. TC 150 posted. Released by: TC 131 or TC 824 (may be for zero amount).	07 V-	16

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Exhibit 21.2.4-3 (Cont. 4) (06-28-2017)
AMRH Freeze Table IMF/BMF

Freeze or Unsettled Condition	AMRH STAT Code	Number of Cycles from Freeze or Unsettled Condition to Transcript
Manual Refund Criteria: 1. Manual Refund Indicator (840 hold code is significant). Released by: IMF 1. TC 30X, TC 841 or 29X — priority code other than 5–7. 2. TC 150 posted. 3. TC 29X with Priority Code 8. BMF 1. Posting of TC 150, TC 841 (Doc Code 48) or TC 590/591 to zero balance account. 2. TC 29X with Priority Code 8. 3. At end of 20 cycles, when module balance becomes zero or credit, or posting of Audit/DP Adjustment. 4. TC 840 posting. 5. At end of 20 cycles, when module balance becomes zero or credit, or subsequent posting of a DP adjustment (TC 241).	08 -X	17 30 if 6XX block 30 if TC 460

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Exhibit 21.2.4-3 (Cont. 5) (06-28-2017)

AMRH Freeze Table IMF/BMF

Freeze or Unsettled Condition	AMRH STAT Code	Number of Cycles from Freeze or Unsettled Condition to Transcript
Additional Liability Pending Criteria: IMF 1. Unreversed TC 570. 3. TC 150 may be posted; must be posted if an unreversed TC 590, 591, 593, 594 or 599 is posted. 4. Do not select if status is 02 and an unreversed TC 474 is present. 5. Do not select if status is 03. BMF 1. Unreversed TC 570 and 57 hold code indicator. 2. TC 150 may or may not be posted in the module. 3. Credit module balance (See IMF). 4. Do not select if status is 02 and unreversed TC 474 is posted. 5. Do not select if status is 03. 6. Do not select modules without a posted return if an unreversed TC 590, 593, 594, or 599 is present in the module. Released by: IMF TC 571, 572, 29X (except with priority codes 5, 6, or 7); or if module balance becomes zero or debit. TC 294/TC 295 blocked 900 - 999 will not release if TC 570 is Doc Code 54. BMF TC 571, TC 572, Audit/DP Adjustment (except TC 300 with Disposal Code 7 or 11) posting or when module balance becomes zero or debit.	09 -R	52 4 if TC 832

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Exhibit 21.2.4-3 (Cont. 6) (06-28-2017)

AMRH Freeze Table IMF/BMF

Freeze or Unsettled Condition	AMRH STAT Code	Number of Cycles from Freeze or Unsettled Condition to Transcript
Refund Repayment Criteria: 1. TC 841/TC 842, TC 720 indicator on. Released by: IMF Any Doc Code 24, 34 transaction; TC 30X, 721, 722, 820, 830, 843, 29X — priority code other than 5–7 and/or blocked other than 200–289 or 299; or if the module balance becomes zero or debit. BMF <i>Cancellation/Deletion</i> - posting of TC 571 or 572 if TC 570 is posted, Audit/DP Adjustment, Doc Code 24 or 34 transaction, TC 820, 830 posting, or module balance becomes zero or debit. (TC 841 freeze is released by TC 843 posting). <i>Repayment</i> - TC 290, 300, 721, 722, 820, 830, Doc Code 24 or 34 transaction posting; or when module balance becomes zero or debit.	10 P-	52
Advance Payment Criteria: 1. 640 hold indicator is on. 2. TC 150 posted. Note: If TC 640 in 300-399 blocking series, do not generate as 11 -F; See criteria for 25 -R. Released by: IMF Released when all TCs 640 are reversed by TC 641 or TC 642; TC 30X, or when the module balance becomes zero or debit. TC 29X blocked 500 - 519, 540 - 549, 550 - 589, 600 - 619, 640 - 649, or 650 - 679. BMF For MFTs other than 13, TC 30X (without Disposal Code 7 or 11) posting if the 23c date is equal to or later than the TC 640 transaction date; TC 641 or TC 642 posting which reverses all TC 640 credits in the module; module going to zero or debit balance and module status is other than 14, 18, or 20. For MFT 13, TC 641/TC 642 posting which reverses all TC 640 credits in the module; module going to zero or debit balance.	11 -F	26

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Exhibit 21.2.4-3 (Cont. 7) (06-28-2017)

AMRH Freeze Table IMF/BMF

Freeze or Unsettled Condition	AMRH STAT Code	Number of Cycles from Freeze or Unsettled Condition to Transcript
Credit, No Return Criteria: IMF Note: Actual AMS transcripts only generate when the balance is greater or equal to \$100,000.00 2. A TC 610 is posted, or any credit posted. 3. Do not select if TC 150, 977 or unreversed TC 140, 570, 590, 591, 593, 594, 597, 598, or 599 is posted to the module. 4. Do not select if the current status is 02, 03, or 06. 5. Do not select if the cc 81 or cc 86 - 89 indicator is on (bankruptcy case). BMF 1. Credit module balance (same as IMF). 2. Do not select if TC 150, TC 976 or unreversed TC 570, 590, 591, 593, 594, 597, 598, or 599 is posted to the module. 3. Do not select for AMRH if the current status is 02, 03 or 06. Exception: Do select for STAT. 4. Do not select if Bankruptcy Freeze cc 81 or 85 – 89 is on. Released by: 1. TC 150. 2. Module balance becomes zero or debit.	12	IMF 35 cycles from last TC 610, if posted. Otherwise, 82 cycles from RDD or the earliest posted unreversed TC 430, 620, 650, 660, 670, 700, 710, or 716, whichever is later. BMF 25 cycles from last TC 610, if posted. Otherwise, 40 cycles from RDD or 30 cycles from the earliest posted unreversed TC 340, 620, 650, 660, 670, 700, 710 or 716, whichever is later.
Expired Installment (BMF only) Criteria: 1. MFT 05 or 60. 3. Current status is 14. Released by: 1. Subsequent payment. 2. TDA issued.	13 -G	62
Barred Refund STEX Criteria: 1. STEX indicator is significant. Released by: 1. TC 820 or when module balance becomes zero or debit if there is no TC 576 (unallowable freeze).	14 -O	16

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Exhibit 21.2.4-3 (Cont. 8) (06-28-2017)
AMRH Freeze Table IMF/BMF

Freeze or Unsettled Condition	AMRH STAT Code	Number of Cycles from Freeze or Unsettled Condition to Transcript
Erroneous Refund Criteria: 1. 84 hold indicates TC 844 posted. Released by: 1. TC 845.	15 -U	16
Excess ES Credits (IMF only) Criteria: 1. Excess ES credits hold code is significant. 2. TC 150 posted. Released by: 1. TC 662, TC 667, or TC 712 (TC 662 may be zero amount). 2. TC 29X with Priority Code 8.	16 J-	52
FTD Credit Module (BMF only) Criteria: 1. MFT 01. 2. Tax period 0000. 3. Unreversed TC 650/TC 660. Released by: 1. Module becomes zero balance.	16	26
TDI Refund Freeze (IMF only) -Obsolete Note: IMF AM17 (P- freeze) category in use by RIVO. Criteria: 2. TDI or ASFR and current refund due. Released by: 1. TC 290 or TC 300 with Priority Code 8. 2. Module balance becomes zero or debit.	17 -R	16 cycles from TC 590 or RDD, whichever is later.

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Exhibit 21.2.4-3 (Cont. 9) (06-28-2017)

AMRH Freeze Table IMF/BMF

Freeze or Unsettled Condition	AMRH STAT Code	Number of Cycles from Freeze or Unsettled Condition to Transcript
Credit Balance Module 59X Criteria: 1. Excess ES credits hold code is significant. 2. TC 150 posted. 3. Credit module balance Released by: TC 662, TC 667, or 712 (TC 662 may be zero amount).	18 -H	20 for TC 590, 591 and 593. 40 for TC 594 or 599
Offer in Compromise (BMF) Criteria: 1. Tax Module 48 hold indicator reflects unreversed TC 480 posted. 2. Module balance is zero. Released by: 1. TC 780, TC 481, TC 482 or TC 483 posting. 2. TC 781, TC 782 posting.	19 -Y	0
Subsequent Payment (BMF) Criteria: 1. 67 Hold Indicator reflects TC 670 posted and computer is restricted from computing either interest charges or failure-to-pay penalty. 2. TC 150 posted. Released by: 1. TC 29X, TC 30X, TC 672. 2. Module becomes zero or debit.	20 J-	16
Account Reactivation Criteria: 1. TC 370 Doc Code 52 is posted (reactivation indicator is on). 2. No TC 150 posted after the TC 370 Doc Code 52. 3. No TC 150, TC 29X, TC 30X, TC 370 Doc Code 51, TC 421 or TC 550 is posted after the TC 370 Doc Code 52 (IMF). Note: Follow-up transcripts will not be generated if there is no TC 150 in the account. Released by: If any of the above transactions post.	21 O-	15

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Exhibit 21.2.4-3 (Cont. 10) (06-28-2017)
AMRH Freeze Table IMF/BMF

Freeze or Unsettled Condition	AMRH STAT Code	Number of Cycles from Freeze or Unsettled Condition to Transcript
Original/No Amended Return (RPS) Criteria: 1. RPS indicator has the “1” bit on (indicates TC 610 posted, but DLN not equal to TC 150 DLN). 2. No TC 976/TC 977 posted. For IMF, no TC 977 posted. Released by: 1. TC 29X (excluding priority code 6 or 7). 2. TC 30X. 3. Module balance becomes zero or debit. 4. BMF: TC 612 (doc code other than 17, 18, 58, 34) to reverse TC 610 not matching the return DLN. IMF: TC 612 as long as no other RPS unreversed TC 610 in account (effective 01/90).	22 R-	52
CSED TC 470 Criteria: 1. Unreversed TC 470 with cc 90, 93, or 97. 2. CSED will expire within six months. Released by: 1. TC 472 with same cc. 2. TC 30X 3. TC 29X (priority code other than 5, 6, or 7) except Blocking Series 200–299. 4. Module balance becomes zero or credit (including accruals).	23 -W	0
Math Error Criteria: 1. Unreversed TC 470 cc 94 is posted. Released by: 1. TC 472 cc 94. 2. TC 29X with Priority Code 7.	24 -J	15

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Exhibit 21.2.4-3 (Cont. 11) (06-28-2017)
AMRH Freeze Table IMF/BMF

Freeze or Unsettled Condition	AMRH STAT Code	Number of Cycles from Freeze or Unsettled Condition to Transcript
<p>Additional Liability Pending (AUR) (IMF only)</p> <p>Criteria 1: Module qualifies for 09 -R or 11 -F, but there is a TC 922 with one of the following process codes in the last position: 67, 68, 87, 88, 90, 94, or 96. Released by: 1. TC 290 with Blocking Series 500-519, 550-589, 600-619, or 650-679. 2. TC 571 or TC 572.</p> <p>Criteria 2: 1. Module qualifies for 09 -R or 11 -F, but there is a TC 922 with one of the following process codes in the last position: 39, 47-53, 58, 69, 70, 71, 73, 74, 89, 91-93, or 96. 2. There is no TC 290/TC 291 in the AUR Blocking Series 500-519, 550-589, 600-619, or 650-679. 3. If open TC 420 on module, do not generate STAT 25 transcript. 4. Follow-ups generate in 16 cycles instead of 26. Released by: 1. TC 29X in AUR blocking series. 2. TC 571 or TC 572. 3. Module balance becomes zero or credit.</p> <p>Criteria 3: 1. Module qualifies for 09 -R or 11 -F, but there is a TC 922 with process code 20 in the last position. Released by: 1. TC 29X with TC 806/TC 807 or TC 766/TC 767 with Credit Reference Number 252.</p>	25 -R	25
<p>TC 59X with no TC 150</p> <p>Criteria: 1. Module qualifies for 18 -H, but the TC 59X has cc 14, 17, 18, 20, or 21.</p> <p>Released by: TC 592.</p>	26 -H	Same as 18 -H

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Exhibit 21.2.4-3 (Cont. 12) (06-28-2017)
AMRH Freeze Table IMF/BMF

Freeze or Unsettled Condition	AMRH STAT Code	Number of Cycles from Freeze or Unsettled Condition to Transcript
AUR (Debit/Zero Balance) Criteria 1: 1. TC 922 with Process Code 67, 68, 87, 88, 90, 94 or 96 in the last position posted. 2. No TC 290 with Blocking Series 500-519, 550- 589, 600-619, or 650-679. Released by: 1. TC 290 with Blocking Series 500-519, 550- 589, 600-619, or 650-679. Criteria 2: 1. TC 922 with any of the following process codes in the last position: 39, 47-53, 58, 69, 70, 71, 73, 74, 89, 91-93, or 96. 2. No TC 290 or 291 in the AUR Blocking Series 500-519, 550-589, 600-619 or 650-679. 3. If open TC 420 on module, do not generate STAT 27 transcripts. 4. Follow-ups generate in 16 cycles instead of 26. Released by: 1. TC 29X in AUR blocking series. Criteria 3: 1. Module qualifies for 09 -R or 11 -F, but there is a TC 922 with process code 20 in the last position. Released by: 1. TC 29X with TC 806/TC 807 or TC 766/TC 767 with Credit Reference Number 252.	27 -F	25
Offer in Compromise Criteria: 1. The 48 hold = 1. Released by: 1. TC 481, TC 482 or TC 780.	28 -Y	0

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Exhibit 21.2.4-4 (03-02-2023)**Activity Codes Used to Work AMRH Cases**

The following activity codes are suggested to resolve AMRH cases.

Note: The list below is not all inclusive. Unless the IRM instructs to use a specific activity code, select an activity code that addresses the closing action taken.

Exhibit 21.2.4-4 (Cont. 1) (03-02-2023)
Activity Codes Used to Work AMRH Cases

Activity Code	Activity Performed
CASTOCN	Related case closed for association with Common Number (CN) case.
CIAM09TRAN	Case closed to Fraud Detection Center (FDC).
CLSTAT02/03	Closed to Collection - open TDI status.
CLTOFOxx	Closed case to Field Office — Bankruptcy or Form 941M, Employer's Monthly Federal Tax Return.
CLTOCSCO	Closed case to Compliance Services Collection Operations
CLTOEXAM	Closed to Examination.
CLTOSFR	Closed case to ASFR team in Compliance Services Collection Operations.
CREDTRANS	Credit transferred by DRT24 or DRT48 input; generated when case control was not previously established.
CRFRvvvvvv (Tax Period)	Credit applied from another module.
CRTOVvvvvv (Tax Period)	Credit transferred to another module/campus General Ledger accounts (e.g., Account 6800).
CRTOSPnnnn	Credit transferred to spouse's tax period.
CNERRCLSD	Control base number N was closed prematurely. Current control base is a continuation of CN.
DOCNTAVAIL	Document not available.
DOCREQ	Document requested.
ERRORCASE	Case established in error, closed.
FOLLOWUP	Follow-up or second inquiry correspondence associated with established cases.
FRERELINP	Freeze release input.
FRERELVER	Freeze release verified.
ICORRTOTP	International correspondence (or Letter 2761C, Request for Combat Zone Service Dates) to taxpayer.
IDRSREFUND	IDRS Generated Refund requested by CC RFUND.
INCRADDLW2	To increase tax due to additional W-2 filed.
LETERvvvv (Letter number)	C or other letter sent.
MANREF	Manual Refund issued.
MRSREQ	IDRS Microfilm requested.

Exhibit 21.2.4-4 (Cont. 2) (03-02-2023)**Activity Codes Used to Work AMRH Cases**

Activity Code	Activity Performed
NOADDRESS	Undeliverable with no new address found through research.
NOFOLUP-CI	Cases closed to Criminal Investigation; CI does not want freeze released.
NOREPLY	No reply to suspense letter.
NOFOLUP-ST	Case reassigned to Statute team - no follow-up required.
PENTCnnnn	Pending Transaction which will release freeze(s).
PREVADJ	Adjustment action previously taken.
QCKNOTE	Quick Note sent.
RETOERREF	Reassigned to Erroneous Refund function.
RETOREFIQ	Reassigned case to Refund Inquiry.
OPENTC420/424	Closed no action per TC 420/TC 424.
SPSEARCH	Special search for needed document.
STAUPnnvvv	Module status changed by STAUP to status requested.
TC520POSTD	Closed no action per TC 520.
TELREPLY	Telephone reply to taxpayer.
TNSFRCASE	Transferring an open control base from one employee to another.
TRTOvvvv	Case transferred to any other function.
UNDEL	Correspondence returned as undeliverable.
XREF	Cross reference TIN, period, name control.
ZEROSPACCT	Spouse's account backed out in full.

