



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.3.5

AUGUST 28, 2024

EFFECTIVE DATE

(10-01-2024)

PURPOSE

- (1) This transmits a revised IRM 21.3.5, Taxpayer Contacts, Taxpayer Inquiry Referrals Form 4442.

MATERIAL CHANGES

- (1) IRM 21.3.5.1.4, added new subsection Program Management and Review.
- (2) IRM 21.3.5.1.5, moved Program Effectiveness to new subsection IRM 21.3.5.1.4 and updated program control guidelines.
- (3) IRM 21.3.5.4.2, revised paragraph 6 to clarify referral category and IRM reference requirement per SERP feedback 15585. Added how to tell when clerical or holding number per SERP feedback 19922. IPU 24U0774 issued 06-17-2024.
- (4) IRM 21.3.5.4.2, revised paragraph 5 to clarify erroneous referrals and link to SERP Form 4442 Erroneous Referral Coordinators listing.
- (5) IRM 21.3.5.4.2.1.1.1, added to table when open assigned control and timeframe has been exceeded, what actions to take.
- (6) IRM 21.3.5.4.2.2, added missing referral category TWRA. IPU 23U1095 issued 11-16-2023.
- (7) IRM 21.3.5.4.2.3, added exception to create referral as in-house when issue is credit transfer per SERP feedback 19172. Added hours of operation per SERP feedback 20375. IPU 24U0774 issued 06-17-2024.
- (8) IRM 21.3.5.4.2.3, added Alaska and Hawaii follow Pacific time.
- (9) IRM 21.3.5.4.3, added paragraph for IRM directed 4442s created by Puerto Rico are referred to Brookhaven campus when IRM directed to route to AM paper function within your directorate. Revised paragraph (6) due to site realignments. IPU 23U1095 issued 11-16-2023.
- (10) IRM 21.3.5.4.3, added Puerto Rico to BMF referrals routing to Cincinnati. Added exception when IDRS number starts with 11, to use Manager Address and not Home Address per SERP feedback 14396. IPU 23U1139 issued 11-30-2023.
- (11) IRM 21.3.5.4.3, added exception -A freeze and Merge Request referrals are worked at the Puerto Rico campus. IPU 24U0890 issued 08-01-2024.
- (12) IRM 21.3.5.4.6.1, added use of Form e-911 to route referrals to TAS electronically.
- (13) Editorial changes were made throughout the IRM for clarity. Reviewed and updated plain language, gender neutral language, grammar, web addresses, IRM references, and legal references. This also includes changing organization title from Wage & Investment to Taxpayer Services where applicable.

EFFECT ON OTHER DOCUMENTS

IRM 21.3.5, Taxpayer Contacts, Taxpayer Inquiry Referrals Form 4442, dated August 31, 2023 (effective October 2, 2023) is superseded. The following IRM Procedural Updates (IPU) have been incorporated into this IRM: 23U1095 effective 11-16-2023, 23U1139 effective 11-30-2023, 24U0774 effective 06-17-2024, and 24U0890 effective 08-01-2024.

AUDIENCE

All employees performing account work.

Lucinda Comegys
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Taxpayer Services

21.3.5

Taxpayer Inquiry Referrals Form 4442

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21.3.5.1
(10-01-2021)
Program Scope and Objectives

- (1) **Purpose:** This IRM covers the referral of taxpayer inquiries that cannot be resolved during initial contact. This section covers written referrals documented on Form 4442, Inquiry Referral, or Electronic Form 4442 (e-4442).
- (2) **Audience:** The primary users of this IRM are all employees in Business Operating Divisions (BODs) who are in contact with taxpayers by telephone, correspondence or in person.
- (3) **Policy Owner:** The Director of Accounts Management is the policy owner of this IRM.
- (4) **Program Owner:** Accounts Management Policy and Program Management (PPM) (IMF) Individual Adjustments (IA) is the program owner of this IRM.
- (5) **Primary Stakeholders:** The primary stakeholders Accounts Management PPM collaborates with:
 - Small Business / Self Employed (SB/SE) Service Centers, Compliance
 - Taxpayer Services (TS), Submission Processing (SP)
 - TS Customer Assistance-Relationship and Education (CARE)
 - TS Return Integrity and Verification Operations (RIVO)
 - Criminal Investigations (CI)
- (6) **Program Goals:** Program goals for this type of work are:
 - Achieve a high customer accuracy rate for phone calls and paper adjustments requiring Form 4442 referrals
 - Efficient preparation of Form 4442 referral related to account issues
 - Continuous assessment for program vulnerabilities and opportunities for improvement
 - Effective communication with customers

The *Accounts Management Program Letter* has more information on these goals, as well as IRM 1.4.16, Accounts Management Guide for Managers.

21.3.5.1.1
(10-01-2021)
Background

- (1) Employees in the Accounts Management (AM) organization respond to taxpayer inquiries and phone calls, process claims, and other internal adjustment requests. Telephone inquiries and account corrections should be resolved while the customer is on the telephone when possible. If necessary to prepare a referral, sites must ensure that referrals are limited to requirements outlined in IRM 21.3.5, Taxpayer Inquiry Referrals Form 4442.

21.3.5.1.2
(10-01-2021)
Authority

- (1) Refer to IRM 1.2.1.13, Policy Statements for Customer Account Services Activities.
- (2) The authorities for this IRM include:
 - Policy Statement 21-1, Service Commitment to Taxpayers Service Program
 - Policy Statement 21-2, The public impact of clarity, consistency, and impartiality in dealing with tax problems must be given high priority
 - Policy Statement 21-3, Timeliness and Quality of Taxpayer Correspondence
 - Policy Statement 21-4, One-stop service defined
 - Policy Statement 21-5, Assistance furnished to taxpayers in the correction of accounts

21.3.5.1.3
(10-01-2021)
**Roles and
Responsibilities**

- (1) The Taxpayer Services Commissioner oversees all policy related to this IRM, which is published on an annual basis.
- (2) The Accounts Management Director oversees the instructions to the employees contained in the IRM content.
- (3) Accounts Management Policy and Program Management (PPM) (IMF) Individual Adjustments (IA) Tax Analyst(s) oversees the content in this IRM and acts as a point of contact for all Accounts Management sites.
- (4) Managers and leads ensure compliance with the guidance and procedures in this IRM for Form 4442 referrals are reviewed and resolved timely.
- (5) Employees prepare Form 4442 referral requests following procedures in this IRM.

21.3.5.1.4
(10-01-2024)
**Program Management
and Review**

- (1) **Program Reports:** The program reports provided in this IRM are for identification purposes for the Accounts Management Contact Representatives (CRs) and Tax Examiners (TEs). For reports concerning quality, inventory, and aged listings, refer to IRM 1.4.16, Accounts Management Guide for Managers. Aged listings can also be viewed by accessing Control Data Analysis, Project PCD, from the Control-D/Web Access server, which has a login program control.
- (2) **Program Effectiveness:** Program Effectiveness is measured and controlled through:
 - a. Managerial reviews
 - b. Quality reviews
 - c. Quarterly Accounts Management Policy and Program Management (PPM) (IMF) Individual Adjustments (IA) Tax Analysts review

Reviews should include correct preparation and technical knowledge. Frontline Managers, or their designees, must review the referrals for appropriateness and accuracy as outlined in IRM 21.3.5.4.2.1.1, Preparing an e-4442/4442, and must ensure that referrals in the site queue or assigned to their employees are resolved timely in accordance with IRM 21.3.5.4.6, Resolving Referrals.

21.3.5.1.5
(10-01-2024)
Program Controls

- (1) 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 Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support.

21.3.5.1.6
(10-14-2020)
Acronyms

- (1) For a comprehensive listing of the IRS acronyms, refer to the *Acronym Database*.
- (2) Some of the acronyms used in this IRM are:

Acronym	Definition
AMS	Account Management Services

Acronym	Definition
BMF	Business Master File
CFOL	Corporate Files On-Line
CII	Correspondence Imaging Inventory
COB	Close of Business
CSCO	Compliance Service Collection Operation
DDIA	Direct Debit Installment Agreement
EEFax	Enterprise Electronic Fax
ID	Identity
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRM	Internal Revenue Manual
ITLA	Interactive Tax Law Assistant
MFT	Master File Tax
PDF	Portable Document Format
RIVO	Return Integrity and Verification Operations
SERP	Servicewide Electronic Research Program
TAC	Taxpayer Assistance Center
TAS	Taxpayer Advocate Service
TIN	Taxpayer Identification Number
TOD	Tour of Duty
TS	Taxpayer Services

21.3.5.1.7
(10-01-2021)

Related Resources

- (1) Refer to IRM 1.4.2.1.8, Related Resources, for information on related resources that impact internal controls.
- (2) 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 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *Taxpayer Bill of Rights*, on IRS.gov.

21.3.5.2
(10-01-2019)

What is a Referral?

- (1) A written/electronic referral is initiated (**in limited instances**) when a taxpayer inquiry cannot be resolved:
 - While the taxpayer is still on the telephone
 - In the Taxpayer Assistance Center (TAC)

- By the close of business/or the end of your tour of duty (TOD) on the day contact is made

Note: Do not advise the caller the reason for the referral is the end of your TOD. Apologize to the caller and explain that additional research is needed to answer their question. Offer to prepare a referral and advise the taxpayer of the 30-day timeframe for a response. If the taxpayer does not want to wait the 30-days, suggest they call back and provide the hours of operation.

- (2) The initial contact may be received in person or by telephone.

Note: See IRM 21.3.5.4.2.1, e-4442 Electronic Transmission, for information and requirements to use e-4442 application on Account Management Services (AMS).

- (3) A written/electronic referral is initiated on Form 4442, Inquiry Referral, or electronic 4442 (e-4442).

- (4) Most referrals are account referrals. These referrals are either:

- Kept in the office where they are initiated
- Sent to another office/campus/function due to a specific IRM reference

- (5) A correct referral has several steps:

- Identify the taxpayer's issue by listening to the taxpayer and asking probing questions.
- Determine the action needed to resolve the issue, research Integrated Data Retrieval System (IDRS) and appropriate reference material.
- Determine if you are authorized to complete the action. If you are not authorized, determine what function is authorized.
- Take appropriate action.

Note: Unless directed by a specific IRM other than IRM 21.3.5, Taxpayer Inquiry Referrals Form 4442, do not prepare a referral (Form 4442) if the taxpayer is calling **only** to check on the status of their refund/claim and does not provide additional information to assist in resolving the case. If you have access to Account Management Services (AMS), add an issue. If you do not have access to AMS, input history item on IDRS. It is not required to input a remark on both systems.

21.3.5.2.1
(02-01-2012)

What is Not a Referral

- (1) An inquiry resolved on-line or by the end of your tour of duty (TOD) is not a referral.
- (2) A fax from a taxpayer or any written correspondence, whether it is an initial inquiry or related to an existing case, is not a referral.
- (3) Providing the taxpayer with a telephone number or directing them to a Taxpayer Assistance Center (TAC) is not a written referral (**as defined in this IRM section**).

Reminder: **Never** provide the taxpayer with a telephone or fax number marked for "internal use only".

- (4) An informant call is not considered a referral.
- (5) If a taxpayer indicates they have information concerning an Abusive Tax Shelter, provide the taxpayer with the number of the Abusive Tax Shelter Hotline, 1-866-775-7474.

21.3.5.3
(10-02-2023)
Referral Research

- (1) Perform complete research prior to making a referral. Use the appropriate reference material; (IRMs, publications, tax packages/forms, Job Aids, Interactive Tax Law Assistant (ITLA), Integrated Data Retrieval System (IDRS), Correspondence Imaging Inventory (CII)), for current or previously worked related issue(s) and the e-4442 application on Account Management Services (AMS) to resolve inquiries.
- (2) Use the Servicewide Electronic Research Program (SERP) to research on-line. *SERP* provides on-line access to:
 - IRMs
 - Document 6209
 - Tax law publications
 - Tax forms
 - Lexis-Nexis
 - IRM updates
 - Alerts
 - Telephone and fax numbers
 - Other related resources

21.3.5.4
(10-01-2019)
Referral Procedures

- (1) Inform the taxpayer a referral has been completed in response to their inquiry and always provide the taxpayer with an expected response time. Use the time frame listed in the specific IRM requiring the referral. If a time frame is not listed, tell the taxpayer they will hear from us within 30 calendar days. Stress to the taxpayer that we make every effort to respond as quickly as possible.

Note: See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, to determine if the inquiry meets Taxpayer Advocate Criteria. Refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for additional information.

21.3.5.4.1
(10-02-2023)
When to Prepare a Referral

- (1) Prepare a referral in the following circumstances:
 - a. You are not trained to perform the needed resolution.
 - b. A subject specific IRM section directs you to prepare Form 4442/e-4442, Inquiry Referral. See Exhibit 21.3.5-1, Referral IRM Research List, for a list of possible referrals with IRM references.

Note: The subject specific IRM is the controlling IRM for the topic.

Example: IRM 21.4.1, Refund Research, is the subject specific IRM for Refund Inquiry. No other IRM can override procedures concerning refund inquiry.

- c. An open control prevents you from taking action and is not for a CII case or you do not have access to CII. See IRM 3.13.5.87, Integrated Data Retrieval System (IDRS) Office Identifiers, to determine where the open control is located. Unless directed by the subject specific IRM, an unas-

signed control may be placed in **B** status to take the necessary actions. Once actions are taken, restore the unassigned control back to its original status.

Note: If a fax number is not provided in the IRM section requiring the referral, use *Form 4442 Referral Fax Numbers* on SERP under the Who/Where page for a listing of fax numbers by site and function.

Reminder: Access to CII in a research role (view only) is available for **all AM and TAC employees**. You must access CII every 45 days to remain active. Loss of access should **not** be used as the reason for creating a referral.

- (2) If the open control is for a CII case, you have access to CII and the taxpayer provides additional information to assist in resolution of the case or the timeframe for working the case has passed, **do not** initiate a referral. Add the information to the CII case as a Case Note. Refer to IRM 21.5.1.5, Correspondence Imaging Inventory (CII) Procedures, for more information.
- (3) See IRM 21.5.2.3(5), Adjustment Guidelines - Research, for additional information about open controls.

21.3.5.4.2 (10-01-2024) How to Prepare a Referral

- (1) All referrals are prepared in Account Management Services (AMS) if you have AMS access, and the question is an account inquiry.
- (2) A complete Form 4442/e-4442 Inquiry Referral, must have the following entries:
 - Box 1, Employee's Name
 - Box 2, ID Number
 - Box 3, Received Date and Time
 - Box 4, Location
 - Box 5, Referring To
 - Box 6, Date and Time
 - Box 7, Manager's Signature
 - Box 8, Taxpayer's Name on Return
 - Box 9, TIN
 - Box 13, Current Address
 - Box 15, Form(s) (IMF optional)
 - Box 16, Plan/Report # (MFT)
 - Box 17, Tax Period
 - Box 18, Processing Campus (IMF optional)
 - Box 19, Date Filed IMF optional
 - Box 21, Refund/Balance Due
 - Box 22, Caller (Caller's name)
 - Box 24, Taxpayer's Telephone Number(s)
 - Part III Section B, Taxpayer Inquiry/Proposed Resolution

Note: Boxes 1 through 13 are filled in automatically when using e-4442.

Reminder: Entries in the remaining fields are required as appropriate.

Note: AMS e-4442 does not show box numbers when creating a referral, but the same information/entries are required on both Form 4442 and e-4442.

- (3) Include in Part III, Section B, Taxpayer Inquiry/Proposed Resolution, the IRM reference directing the referral, the reason you are making the referral, a **complete** description of the taxpayer's issue, and the time frame provided to the taxpayer. When a subject specific controlling IRM for the referral is not located and referring to an open control on a non-CII case, include the IDRS number of the employee assigned the open control.

Caution: Do not refer to a clerical unit or holding number. Clerical assignee numbers represent workflow designations rather than individual employees. These non-employee assignee numbers are frequently distinguished by zeros in the last five digits of the employee number; however, numbers other than zero may also be used. Lists of these numbers are provided in either campus IDRS bulletins or the IDRS MESSG file.

If the receiving area does not have AMS, the reviewer must print the referral and fax to the appropriate area. For Form 4442 requiring faxing, you **must** include the fax number to the location where the referral is being sent. If a fax number is not provided in the IRM section requiring the referral, use *Form 4442 Referral Fax Numbers*.

Caution: Include only the facts required to resolve the taxpayer's issue. **Do not include personal opinions.**

Note: See IRM 21.3.5.4.1, When to Prepare a Referral, and IRM 21.5.2.3, Adjustment Guidelines – Research, for reasons for making referrals.

- (4) **Always** include your full name in box 1 and your employee identification number (or your IDRS number) in block 2 on a paper referral. When the required information is automatically generated by AMS, it is not necessary to reinput the information in the required field.

Note: If you have access to Integrated Data Retrieval System (IDRS), you must use your IDRS number.

- (5) Form 4442, Inquiry Referral, requires review by the manager, referral coordinator, or designated lead.

Reminder: Erroneous referrals (e.g., misrouted, incomplete or missing information) are rejected by the receiving office through the *Form 4442 Erroneous Referral Coordinators*, back to the originators site.

- (6) The e-4442 application contains a drop-down menu for IRM required referrals. When you pick a referral type from this menu an IRM reference will automatically post to the Form 4442. **Always verify the IRM reference** on the referral is correct for the reason you are initiating the referral. When selecting "Other (write-in)" as the category for an IRM-Directed Referral, you **must** manually input the IRM reference on the form.

- (7) Refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for additional requirements if referring a case meeting TAS criteria. See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria.

21.3.5.4.2.1
(10-22-2015)
**e-4442 Electronic
Transmission**

- (1) Use the Electronic Form 4442 (e-4442) application to prepare, electronically route, review, and work Form 4442 referral inventory.

21.3.5.4.2.1.1
(10-02-2023)
**Preparing an
e-4442/4442**

- (1) Research Account Management Services (AMS) to determine if a duplicate referral already exists on the system. The system does not allow the creation of a second referral if one already exists on the system which was created in the past seven (7) calendar days and meets **all** the following criteria:
 - Taxpayer Identification Number (TIN)
 - Master File Tax (MFT)
 - Tax Period
 - Function
 - Issue
 - Site
- (2) To create a referral on AMS under Tools, select Forms, select e-4442 from the drop down, then select/add an issue. The e-4442 will populate many of the Form 4442 fields for you. You must manually complete all required fields that are not populated by e-4442.
- (3) Route e-4442s to one of three inventory queues listed below.
 - **Personal Inventory** - Referrals resolved by the close of business (COB). Items in personal inventory move automatically to the manager's review folder if they are not resolved. Once reviewed and accepted by the manager, inventory items are directed to the In-House inventory by the manager.

Example: You are waiting on a fax from a taxpayer, and you expect to close the case by COB, prepare and route the e-4442 to your personal inventory using "Required Systems Unavailable" as the reason for the referral. If time and phone schedules permit, return the call the same day when required systems become available. The referral converts to an in-house referral if not resolved by COB.

- **In-House Inventory** - Referrals prepared when IDRS/AMS/Computer Files On-Line (CFOL) are down, complex issue, lack of training, supervisor/lead call back, or additional research needed.

Example: You receive a call on a complex issue that you have not received training on. You prepare and route an e-4442 to the in-house inventory.

Note: Do **not** use "Other (write-in)" as the category for an In-House Referral.

- **IRM-Directed Referral Inventory** - Referrals written per instructions in an IRM. See Exhibit 21.3.5-1, Referral IRM Research List, for a listing of IRM-directed referrals. Research the subject specific IRM reference to determine if your issues meet the referral criteria and to determine how to route the referral.

Example: You receive a refund inquiry on an account with an injured spouse claim. You prepare and route an e-4442 to the IRM-directed referral inventory per the procedures in IRM 21.4.6.5.2, Injured Spouse Inquiries.

Example: You receive an inquiry about the status of an amended claim. The account has a -A freeze, the timeframe has expired, and there is no open control on IDRS. You would select IRM and -A freeze as the reason for the referral.

- (4) Use the drop-down menus to route IRM-directed referrals to the appropriate function, site, and to direct In-House referrals to the correct queue.

Note: Use “Other (write-in)” as the category for an IRM-Directed Referral **only** when the category is not available in the drop-down menu.

- (5) Fax IRM-directed referrals to an area that does not have AMS access. The e-4442 application allows you to print the referral instead of transmitting electronically. If a fax number is not provided in the IRM section requiring the referral, use *Form 4442 Referral Fax Numbers* on SERP under the Who/Where page for a listing of fax numbers by site and function.

Caution: For non-AM employees, since a request for a change/reinstatement of a Direct Debit Installment Agreement (DDIA) must be received by Compliance Service Collection Operation (CSCO) a minimum of 10 business days before the payment date, all Forms 4442 sent for issues relating to a DDIA are reviewed by the manager or manager’s designee within 24 hours. See IRM 5.19.1.6.4.13.2, Taxpayer Problems with DDIA. Forms 4442 are rejected from CSCO if not received timely.

- (6) Manager or manager’s designee must review referrals within three (3) business days from the date the referral was initially created or resubmitted for review. The reviewer must verify all required data elements are present. The referral **must** contain an explanation, timeframe, and IRM reference.

Reminder: Do not submit a referral for missing command codes, or loss of access to CII. If a case is open on CII see IRM 21.3.5.4.1(2), When to Prepare a Referral.

Caution: Erroneous referrals will be rejected by the receiving office back to the originator.

- (7) The initiating employees must take action on rejected referrals within **two (2) business days** of the case being rejected.

21.3.5.4.2.1.1.1
(10-01-2024)
**Pre-existing Form
4442/e-4442**

- (1) If an e-4442, Inquiry Referral, already exists on Account Management Services (AMS), review the history and leave notes (on the notes tab) to assist in resolving the case when the case meets **any** of the criteria listed below:
- Assigned
 - Requires additional research
 - IRM required inventory of another function or site
- (2) Refer to the table below when receiving a call concerning an account inquiry with a pre-existing Form 4442/e-4442.

If...	And...	Then...
(1) There is an open control on Integrated Data Retrieval System (IDRS)	It has not yet been assigned	Explain to the caller that their inquiry has been received but the case has not been assigned to an assistor. The caller can expect contact within 30-days from the date of receipt.
(2) There is an open control on IDRS	It has been assigned	Explain to the caller that they can expect contact within 30-days of the received date.
(3) There is an open assigned control on IDRS	The normal processing timeframe has expired	Determine if the case meets Taxpayer Advocate Service (TAS) criteria, as outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.
(4) There is an open assigned control on IDRS	the normal processing timeframe has expired AND it does not meet referral criteria to TAS	<ul style="list-style-type: none"> • Apologize for the additional delay • Notate the account • Advise them we have notated the account and will notify them when the issue is resolved <p>Caution: Do NOT generate another 4442/ e4442, suggest they call back to check the status, or provide any expected timeframe of resolution</p>

If...	And...	Then...
(5) There is a closed control on IDRS	Action was taken to cause issuance of a notice or letter	The caller should be advised to expect correspondence within two weeks of the closing date. Never send a referral to an assistor after a case has been closed.

Reminder: **Always** leave a case note on the e-4442 when the taxpayer makes a subsequent contact if the case is open.

(3) Work and close the case on-line if the case meets **all** the following criteria:

- Open
- Unassigned
- In an in-house inventory queue
- You can resolve and close the case immediately

Note: Leave a case note explaining the action taken to resolve issue.

Example: See the table below for examples of when this may occur.

If referral was created due to	And	Then
IDRS being down	IDRS is now available	Resolve and close the case.
Lack of training	Trained employee receives the subsequent contact	Resolve and close the case.
Additional research needed	Information available to employee receiving subsequent contact	Resolve and close the case.
Complex Issue	Employee receiving subsequent contact able to resolve immediately on-line	Resolve and close the case.

21.3.5.4.2.2
(11-16-2023)
Controlling Referrals

- (1) Control all referrals on Integrated Data Retrieval System (IDRS). Use activity code "4442XX." The XX represents the campus/office/file location code of the site where the referral will be worked. When creating an e-4442, Inquiry Referral, the system should automatically generate the Control and Activity Code.

- a. Use case status code "A" if you are preparing a referral and will work it as a personal referral. If you are preparing an e-4442, the control automatically generates.
- b. Use case status code "B" if you are preparing a paper referral to be placed in an In-House Inventory. When creating an e-4442, the system automatically generates to case status code "B" for In-House Inventory. When an employee selects next case from the e-4442 system (In-House or IRM required), the case will reassign to the selecting employee in case status code "A".

Reminder: Ensure employees are accurately profiled to receive and work e-4442 inventory.

- c. Use case status code "C" if you are preparing a paper referral and the IRM specifies you are to send it to another office/campus/function or closing a case. When creating an e-4442, the system controls the case-to-case status code "B" and assign case to the receiving site's generic number. When closing a case on the e-4442 system, the system automatically closes the control on IDRS.

Note: If the reviewer of the e-4442 determines the form is in error, the reviewer must manually update the case status code and category code. These same procedures apply to e-4442s in the case worker's personal inventory and not closed by close of business (COB).

(2) Use the following category codes to identify referrals as appropriate:

- TWRA-Telephone generated Written Referrals (ACA)
- TWRR-Telephone generated Written Referrals (Refund).
- TWRC-Telephone generated Written Referral (Collections).
- TWRO-Telephone generated Written Referrals (Other).
- MISC - Use this code anytime you are referring a paper Form 4442 to another office/campus/location. If the case is in inventory, you must manually change the category code to "MISC" and close the control base before referring the paper case. If the case is prepared and being referred to another office/campus/location while on the phone (not going into site inventory), use category code "MISC" and case status code "C". Cases meeting e-4442 criteria are automatically assigned to category code "TWRO" and case status code "B" when electronically sending to another site.

Note: Use the above category codes to identify referrals. Do not use them with unsolicited correspondence.

21.3.5.4.2.3
(10-01-2024)

**Required Systems
Unavailable**

(1) When access to systems (e.g., IDRS, CFOL, SERP, etc.) required to resolve a telephone inquiry are unavailable, take the following actions:

Exception: If Interactive Tax Law Assistant (ITLA) is unavailable you must perform complete research using the appropriate reference material. Use the Servicewide Electronic Research Program (SERP) for on-line access to IRMs, publications, tax packages/forms, Job Aids, IRM updates, Alerts, telephone and fax number and other resources instead of creating a tax law referral.

Reminder: In general, loss of a command code falling off your profile or loss of CII access should not be used as the reason for a referral. You **must** access CII every 45 days. See IRM 21.5.1.5, Correspondence Imaging Inventory (CII) Procedures, for more information.

- a. Advise the caller that, at this time, the systems required for you to assist them are unavailable. Apologize for the inconvenience.

Note: Answer any general questions and remind taxpayers of the self-help methods available at *IRS.gov*.

- b. Provide the hours of operation which are Monday through Friday, 7:00 a.m. to 7:00 p.m., local time, with the exception of Puerto Rico which is 8:00 a.m. to 8:00 p.m., local time, and Alaska and Hawaii who follow Pacific Time.
- c. Suggest to the caller that they try calling back at a later time. If the caller agrees, do not prepare a referral.

- (2) If the caller prefers that we return their call, take the following actions:

- a. Complete Form 4442/e-4442.
- b. Advise caller that we will contact them within 30-days.

Reminder: Be sure to accurately document the contact's name, telephone number(s) and the best time to call.

- c. Place the referral in your personal inventory queue. If time and phone schedules permit, return the call the same day when required systems become available. The referral converts to an in-house referral if not resolved by COB.

Exception: If referral is for credit transfer issue, select in-house referral instead of personal.

- (3) CSRs using screen reader adaptive software who receive an electronic fax in a format the software will not read, should contact their manager. If the manager is not available, prepare an In-House e-4442 referral with "Technical Issues" as the reason. Advise the caller the fax cannot be read due to technical issues and the caller will receive a call back within the specified timeframe for the issue. Do not transfer the caller to your agent group.

21.3.5.4.3
(08-01-2024)
**How to Transmit/Route
Referrals to Another
Office/Function**

- (1) Transmit referrals electronically through the e-4442 application or faxed/hand carried to the referral point within four (4) days.

Reminder: Use of eFax, when available, is used in lieu of manual faxing.

Form 4442 Referral Fax Numbers are available on SERP under the Who/Where page.

- (2) Never transmit/route a referral to a functional area unless directed by the IRM.
- (3) If you are unable to determine where an employee is located, refer to the *IUU-D:IDRS UNIT & USR DATABASE* and *Discovery Directory*.

Exception: When the IDRS unit number begins with "11", use the *Manager Address* and **not** the *Home Campus* address to prevent misrouted and/or erroneous referrals.

- (4) When faxing Form 4442, Inquiry Referral, you must use the fax number provided in the IRM if one is available. If a fax number is not available, refer to the fax number for the appropriate function shown on the *Form 4442 Referral Fax Numbers* on the SERP Who/Where page.

Note: Do not use the *Form 4442 Erroneous Referral Coordinators* list. Only erroneous referrals are faxed to the coordinator.

Note: If a fax number is not working, elevate to your local Planning & Analysis (P&A) so any system issues may be identified and resolved, or a correct number can be provided.

- (5) Most IMF IRM-directed 4442s created by Puerto Rico are referred to the Brookhaven Campus for resolution if the specific IRM directs the referral to be routed to the campus AM paper function within your directorate.

Exception: -A freeze and Merge Request referrals are worked at the Puerto Rico campus.

- (6) Routing of IMF Form 4442 referrals, involving BMF campuses and remote BMF sites:
- a. All IMF IRM-directed 4442s created by Cincinnati and Buffalo are referred to the Fresno Campus for resolution if the specific IRM directs the referral to be routed to the campus AM paper function within your directorate.
 - b. All IMF IRM-directed 4442s created by Ogden and Oakland are referred to the Kansas City Campus for resolution if the specific IRM directs the referral to be routed to the campus AM paper function within your directorate.
- (7) Routing of BMF Form 4442 referrals, involving IMF campuses, when the IRM requiring the referral directs the referral be routed to the campus AM paper function within your directorate:
- a. All BMF, IRM-directed Form 4442 referrals, created by the Andover, Atlanta, Brookhaven, Memphis and Puerto Rico Directorates, are routed to the Cincinnati Campus.
 - b. All BMF, IRM-directed Form 4442 referrals, created by the Austin, Fresno, Kansas City and Philadelphia Directorates, are routed to the Ogden Campus.

21.3.5.4.4 (10-01-2003)

Other Referrals

- (1) Follow the procedures in this section to make referrals to Taxpayer Assistance Centers (TAC), media contacts, other IRS functions, and government agencies.

21.3.5.4.4.1 (10-01-2020)

Directing Taxpayers to Taxpayer Assistance Centers (TAC)

- (1) Before directing taxpayers to a TAC, verify what type of services they are requesting. Advise taxpayers that you can usually provide the same level of service over the phone. For additional information on TAC criteria, see IRM 21.3.4.2, Standard Services in a Taxpayer Assistance Center (TAC). Make every attempt to resolve the issue and provide information on the alternative services available on *IRS.gov*, if appropriate. (To see a list of alternative options on *IRS.gov*, click on Help at the top of the page.)

Note: When access to systems (e.g., IDRS, CFOL, SERP) is required to resolve the issue but is unavailable due to dead cycles and/or end of year updates, do not refer taxpayers to a TAC office for resolution. TAC offices are also experiencing the same system failures and are unable to provide any additional services for taxpayer resolution.

- (2) If you cannot resolve the issue, the taxpayer insists on visiting a TAC office or it is determined that a face-to-face meeting is needed, **verify** the issue is in-scope for Field Assistance. If it is in-scope, advise the taxpayer that assistance is provided by appointment only.

Note: The services provided at each TAC are listed on the *Contact Your Local IRS Office* page on *IRS.gov*.

- (3) See IRM 21.1.1.3(8), Customer Service Representative (CSR) Duties, and IRM 21.3.4.2.4.5, Accounts Management Procedures for Appointment Service, for additional information.

21.3.5.4.4.2
(05-03-2016)
Media Contacts

- (1) If a caller identifies themselves as a member of the media, refer to *IRS Media Relations Office - Contact Number*. Do not refer any other contact to Field Media Relations.

21.3.5.4.4.3
(10-01-2018)
Referrals to Other IRS Functions/Government Agencies

- (1) See *Tax Information for Government Entities*, for:
- Tax information for Federal, State and Local Governments
 - Tax information for Tribal Governments
 - Information for the Tax-Exempt Bond Community
 - Information for Governmental Liaisons
- (2) See *Appeals Account Resolution and Customer Service Contact*, for referral of Appeals cases; open, unassigned or closed. Inquiries for cases not yet in Appeals should not be referred.

21.3.5.4.5
(11-16-2023)
Receiving Referrals

- (1) The manager, referral coordinator, or designated employee must research the IRM reference noted in Part III, Section B, of the referral type and reason selected on the e-4442 application to determine if the referral is correct. All sites (including Taxpayer Assistance Centers (TAC)) must designate a referral coordinator.
- (2) Manager, designated employee, or referral coordinator:
- a. Report and reject erroneous, incomplete, misrouted, illegible or late (transferred) referrals.
 - b. Work together to eliminate erroneous referrals which prevent timely taxpayer response.
- (3) Follow the table below to reject erroneous referrals to the originator.

If	And	Then
The referral is erroneous/ misrouted	Less than 30-days old	<p>You may reject the referral to the originating office by fax, e-4442 application or hand carry if an open control is not present on the account. Upon receipt of the Form 4442, Inquiry Referral, if you have CII access, the case has an open control and new information is being provided, follow the guidance below before rejecting the 4442 back to the originator.</p> <ul style="list-style-type: none">• Convert Form 4442 to a PDF and attach as a file to the open relevant control on CII.• Enter a Case Note on CII to alert the employee. <p>If CII access is not available, forward the 4442 to the correct person with the open control and leave a note on Accounts Management Services (AMS).</p>

If	And	Then
The referral is erroneous/ misrouted	Received when 30 or more days old	<p>Issue an interim letter before rejecting to the issuing office by fax, e-4442 application or hand carry if an open control is not present on the account. Upon receipt of the 4442, if you have CII access, the case has an open control and new information is provided, follow the guidance below before rejecting the 4442 back to the originator.</p> <ul style="list-style-type: none"> • Convert Form 4442 to a PDF and attach as a file to the open relevant control on CII. • Enter a Case Note on CII to alert the employee. <p>If CII access is not available, forward the 4442 to the correct person with the open control and leave a note on AMS. Review for TAS criteria. See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria.</p>

Note: When rejecting a referral, explain the reason for the rejection.

21.3.5.4.6
(10-03-2022)
Resolving Referrals

- (1) Work the oldest case first when resolving referrals.
- (2) Select **Next Case** and the oldest referral you are profiled to work will automatically be assigned to you in **A** status.
- (3) Review the e-4442 Case Notes tab for new notes or actions.
- (4) Maintain referrals you are working in suspense until they are closed. Use the e-4442 Case Notes tab to leave notes each time you access the referral until the referral is resolved.

- (5) Address each issue and take the appropriate action (e.g., use the proper reference guides, IRM procedures, command codes).
- (6) Update Accounts Management Services (AMS) or Integrated Data Retrieval System (IDRS) with any actions taken. You **must** use the Resolution tab on the e-4442 to document actions taken prior to closing the referral.
- (7) Make every attempt to resolve the case within the time frame given to the taxpayer.

21.3.5.4.6.1
(10-01-2024)
**Interim Referral
Responses**

- (1) You must provide the taxpayer with an interim response (by telephone or in writing) if the response time given to the taxpayer is not met. See IRM 21.3.5.4, Referral Procedures.
- (2) If a lapse of more than 30-days **beyond normal processing time frames** has occurred and the case does not meet Taxpayer Advocate Service (TAS) criteria, as outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, do not generate an additional Form 4442 referral or suggest calling back to check on the status of the account. Apologize for the additional delay and reassure the taxpayer we have notated the contact on their account and will notify them when the issue is resolved.
- (3) Refer taxpayers to TAS when the contact meets TAS criteria, and you can't resolve the taxpayer's issue the same day. The definition of "same day" is within 24 hours. "Same day" cases include cases you can completely resolve in 24 hours, as well as cases in which you have taken steps within 24 hours to *begin* resolving the taxpayer's issue. Do not refer "same day" cases to TAS unless the taxpayer asks to be transferred to TAS *and* the case meets TAS criteria. Refer to IRM 13.1.7.5, Same Day Resolution by Operations.
- (4) Referrals to TAS are made by completing an on-line Application for Tax Assistance Order (ATAO) (Form e-911) for electronic routing through AMS, or Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), and routing the form to TAS if AMS is not available or you do not have AMS.

21.3.5.4.6.2
(10-03-2022)
Interim Option e-4442

- (1) Select the follow-up button on Account Management Services (AMS) e-4442 when working a case that cannot be closed immediately. The interim option on AMS allows you to enter the follow-up date. The system moves the case to the top of your inventory, in bold, on the follow-up date. Examples of when to use this option are:
 - Waiting for information/documents
 - Waiting for payment or adjustment to post
- (2) When sending interim letters, enter the date in the "Interim Response Sent" field on the Part II tab.
- (3) Maintain referrals you are working in suspense until they are closed. Use the e-4442 Case Notes tab to leave notes each time you access the referral while in suspense.

21.3.5.4.6.3
(10-22-2015)
Referral Aging Criteria

- (1) An account referral is considered aged if not resolved before the **30th** calendar day from the inquiry date.

21.3.5.4.6.4
(03-06-2019)

Closures

- (1) A referral is closed when the taxpayer's inquiry is resolved, and they are notified of the closing action.
- (2) Notify the taxpayer by telephone or in writing. See IRM 21.3.3.4.2.2.1, Required Information for Interim Letters and Closing Letters.
- (3) A generated notice based on a closing action on an account inquiry serves as notification if it clearly "responds to" or addresses the taxpayer's inquiry.
- (4) After closure, a referral worked on the e-4442 application is viewable for 60 days. You have the ability to reopen a case that was worked during this time period.

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Exhibit 21.3.5-1 (11-01-2019)
Referral IRM Research List

Never initiate a referral based on this exhibit alone. Always research the subject specific IRM reference to ensure your issue meets referral criteria.

Note: This list is not all inclusive.

Exhibit 21.3.5-1 (Cont. 1) (11-01-2019)

Referral IRM Research List

REFERRAL ISSUE <i>Note: Research the IRM section(s) listed in the IRM reference column to see if your case/issue meets referral criteria. Do not refer without IRM reference research.</i>	Additional Information for Identifying the Issue	ABBREVIATIONS SHOWN ON PRINTED e-4442	IRM REFERENCE
-A Freeze	No open control	-A Freeze	IRM 21.5.6.4.2, -A Freeze
-D Freeze	45 days have passed since the cycle of the -D Freeze	-D Freeze (45 days passed)	IRM 21.5.6.4.8, -D Freeze
E- Freeze	No RIVO or IDT/SPIDT	E- Freeze	IRM 21.5.6.4.9, E-Freeze
-I Freeze	Manual computation of interest required	-I Freeze	IRM 21.5.6.4.18, -I Freeze
P- Freeze No RIVO involvement	No RIVO involvement	P- Freeze	IRM 21.5.6.4.31.1, P-Freeze With No Return Integrity and Verification Operations (RIVO) Involvement
-R Freeze Other DO NOT USE for RIVO	No open control	-R Freeze	IRM 21.5.6.4.35.2, Resolving -R Freeze
T- Freeze	Status 26	T- Freeze	IRM 21.5.6.4.39, T-Freeze
-U Freeze	Erroneous Refund	-U Freeze	IRM 21.5.6.4.41, -U Freeze
V- Freeze	Unreversed TC 130	V- Freeze	IRM 21.5.6.4.43, V-Freeze
-X Freeze		-X Freeze	IRM 21.5.6.4.48, -X Freeze
-Z Freeze		-Z Freeze	IRM 21.5.6.4.52, -Z Freeze

Exhibit 21.3.5-1 (Cont. 2) (11-01-2019)

Referral IRM Research List

REFERRAL ISSUE <i>Note: Research the IRM section(s) listed in the IRM reference column to see if your case/issue meets referral criteria. Do not refer without IRM reference research.</i>	Additional Information for Identifying the Issue	ABBREVIATIONS SHOWN ON PRINTED e-4442	IRM REFERENCE
AIMS Status Code Guide, Field		AIMS Status Code Guide - Field	Exhibit 21.5.10-1, Audit Information Management System (AIMS) Status Code Guide - Field Cases
AIMS Status Code Guide, Campus		AIMS Status Code Guide - Campus	IRM 21.5.10-2, Audit Information Management System (AIMS) Status Code Guide - Campus Cases
Altered and/or Stolen Taxpayer Payments		Altered and/or Stolen TP Pymts	IRM 21.5.7.4.6.8, Altered and/or Stolen Taxpayer Payments
Audit Reconsideration Request		Audit Reconsideration	IRM 4.13.1.3.3, Role of Contact Employees when a Reconsideration Request is Received and the Examination was Performed in the Area Office or Campus Examination Function
Audit Reports (copies of)		Audit Reports (copies)	IRM 21.5.10.4.4, Requests For Copies of Audit Reports
Automated Substitute for Return (ASFR)		ASFR	IRM 5.19.1.4.3.2, Adjusting Tax for a Balance Due
Backup Withholding- "C" Indicator		BKUP Withholding C Indicator	IRM 5.19.3.5.2.2, BWH "C" Procedures

Exhibit 21.3.5-1 (Cont. 3) (11-01-2019)

Referral IRM Research List

REFERRAL ISSUE <i>Note: Research the IRM section(s) listed in the IRM reference column to see if your case/issue meets referral criteria. Do not refer without IRM reference research.</i>	Additional Information for Identifying the Issue	ABBREVIATIONS SHOWN ON PRINTED e-4442	IRM REFERENCE
Bankruptcy (Balance Due)		Bankruptcy (Balance Due)	IRM 5.19.1.5.2.1.1, Insolvency Debt - Discharged, Written Off or Forgiven
Bankruptcy Filed/Issue		Bankruptcy Issue	IRM 5.19.1.5.2.1.2, Bankruptcy Filed
Collection Due Process (CDP)		Collection Due Process	IRM 5.19.1.3.2.2, Collection Due Process (CDP) and CAP Form 9423
Combat Injured Veterans Fairness/ Letter 6060		DoD CIV 6060	IRM 21.6.6.2.19.2, The Combat-Injured Veterans Tax Fairness Act of 2016 - Veteran's Disability Compensation for Veterans Separated due to Medical/Disability
CP36F		CP 36F	IRM 21.6.7.4.5.2, Telephone Inquiries Regarding CP 36F
CP 44, Credit Available for Application		CP 44, Credit Avail for App	IRM 21.3.1.6.30, CP 44 Credit Available For Application to Non-IMF Account
CP 71D, Reminder of Balance Due		CP 71D, Reminder of Balance Due	IRM 21.3.1.6.44, CP 71D Reminder Notice - Balance Due
Deceased Taxpayers (Balance Due) Missing in Action (MIA)		Decd TP (Bal Due)	IRM 5.19.1.5.3, Deceased Taxpayers

Exhibit 21.3.5-1 (Cont. 4) (11-01-2019)

Referral IRM Research List

REFERRAL ISSUE <i>Note: Research the IRM section(s) listed in the IRM reference column to see if your case/issue meets referral criteria. Do not refer without IRM reference research.</i>	Additional Information for Identifying the Issue	ABBREVIATIONS SHOWN ON PRINTED e-4442	IRM REFERENCE
Duplicate EIN		Duplicate EIN	IRM 21.7.13.6.3, Resolving Multiple EINs (CC BRCHG)
ERS	Error Resolution System (ERS) Status Codes		IRM 21.4.1.4.1.2.6, Error Resolution System (ERS) Status Codes
ESTABD		Pull Doc	IRM 21.5.2.3, Adjustment Guidelines - Research
Estate and Gift Tax		Estate and Gift Tax Program	IRM 21.7.1.4.4.3.1, Estate and Gift Tax - Call Referrals/Case Transfers by Customer Service Representatives (CSRs)
Form 1040PR		Form 1040PR	IRM 21.8.1.6, Puerto Rico
Form 1042		Form 1042-S	IRM 21.8.2.12.2.5, FATCA Matching Program Form 1042-S Credit reversals on Forms 1120-F - Accounts Management Telephone/Written Inquiries - Letter 5532C
Form 2553 Small Business Election Status		F 2553-Small Bus Elect Status	IRM 21.7.4.4.4.11.1, Form 1120S, <i>U.S. Income Tax Return for an S Corporation</i>

Exhibit 21.3.5-1 (Cont. 5) (11-01-2019)

Referral IRM Research List

REFERRAL ISSUE <i>Note: Research the IRM section(s) listed in the IRM reference column to see if your case/issue meets referral criteria. Do not refer without IRM reference research.</i>	Additional Information for Identifying the Issue	ABBREVIATIONS SHOWN ON PRINTED e-4442	IRM REFERENCE
Form 706-NA		Form 706-NA	IRM 21.7.1.4.4.3.1, Estate and Gift Tax - Call Referrals/Case Transfers by Customer Service Representatives (CSRs)
Form 8288		Form 8288-A and Form 8288-C	IRM 21.8.2.11, Form 8288, Form 8288-A, and Form 8288-C
FUTA–Taxpayer claiming they are exempt from FUTA		TP Claiming Exempt From FUTA	IRM 5.19.22.5.3.1.2.3, BMF Response Form 940 Employer's Annual Federal Unemployment (FUTA) Tax Return
HCTC Inquiries		Updating Enrollment Information	IRM 21.6.3.4.2.9.5, Health Coverage Tax Credit (HCTC) Inquiries, or IRM 21.6.3.4.2.9.2.1, Health Coverage Tax Credit (HCTC) Enrollment Database
IMFOLQ Payment	TC 610 payments	IMFOLQ	IRM 21.5.7.3.2.1, Resequencing TC 610 Payments Located Through CC IMFOLQ
Injured Spouse Inquiries		Injured Spouse Inquiries	IRM 21.4.6.5.2, Injured Spouse Inquiries
Installment Agreement (IA)	Direct Debit - Revise/Reinstate IA	DD - Revise/Reinstate IA	IRM 5.19.1.6.4.19, Revision/Reinstatement of IAs

Exhibit 21.3.5-1 (Cont. 6) (11-01-2019)

Referral IRM Research List

REFERRAL ISSUE <i>Note: Research the IRM section(s) listed in the IRM reference column to see if your case/issue meets referral criteria. Do not refer without IRM reference research.</i>	Additional Information for Identifying the Issue	ABBREVIATIONS SHOWN ON PRINTED e-4442	IRM REFERENCE
Installment Agreement (IA)	Direct Debit - Adding New Liability	DD-Adding New Lib	IRM 5.19.1.6.4.13.1, DDIA - Form 433-D, Installment Agreement, and Form 9465, Installment Agreement Request
Installment Agreement (IA)	Direct Debit - IA Problems	DDIA Problem	IRM 5.19.1.6.4.13.2, Taxpayer Problems With DDIA
Installment Agreement (IA)	Pending/Rejected IA Suspense File	Pnd/Rej IA Susp File	IRM 5.19.1.6.4.11, Rejected IA Suspense File
IMF International Issues		International IMF	IRM 21.8.1.2.3, Web Sites and Telephone Numbers
BMF International Issues		International BMF	IRM 21.8.2.2.3, Web Sites and Telephone Numbers
IRS Employee Inquiries		IRS Employee Inquiries	IRM 21.1.3.8, Inquiries From IRS Employees
ITIN Issues - Field Assistance		ITIN Issues	IRM 3.21.263.7.1.34, Form 4442 - Inquiry Referral
ITIN Issues - Accounts Management		ITIN Issues	IRM 3.21.263.8.6, Form 4442 - Inquiry Referral
Killed in Terrorist Action (KITA)/Killed in Action (KIA) and Astronauts Killed in the Line of Duty		KITA/KIA and Astronauts Killed in the Line of Duty	IRM 21.6.6.2.22.2, Killed in Terrorist Action (KITA)/Killed in Action (KIA) and Astronauts Killed in the Line of Duty

Exhibit 21.3.5-1 (Cont. 7) (11-01-2019)

Referral IRM Research List

REFERRAL ISSUE <i>Note: Research the IRM section(s) listed in the IRM reference column to see if your case/issue meets referral criteria. Do not refer without IRM reference research.</i>	Additional Information for Identifying the Issue	ABBREVIATIONS SHOWN ON PRINTED e-4442	IRM REFERENCE
Killed in Terrorist Action/Killed in Action (KITA/KIA)		Killed in Terrorist Action/ Killed in Action (KITA/ KIA)	IRM 4.19.3.22.1.14.1, Killed in Terrorist Action/ Killed in Action (KITA/ KIA)
Levy Release		Levy Release	IRM 5.19.4.4.10, Levy Release: General Infor- mation
Interest Computation Explanation		Manual Computation of Interest Required	IRM 20.2.1.6.3.2, PINEX: Hardcopy Notice Verification and Mailing
Math Error with Injured Spouse		Math Error With Injured Spouse	IRM 21.5.4.5.7, Math Error with Injured Spouse
Merge Request	Toll Free and TAC Assistors	Merge Request	IRM 21.6.2.4.1.2, Rese- quencing Action Required
Mixed Entity		Mixed Entities (IMF)	IRM 21.6.2.3.3, Telephone Inquiries Regarding Mixed Entity (MXEN) and Scrambled SSN (SCRM) Cases
Mixed Periods		Mixed Periods (IMF)	IRM 21.6.7.4.2.7.1, Mixed Periods
MFT 31 Transcripts		DUPASMT Transcript	IRM 21.6.8.6.1, DUPASMT Transcripts
MFT 31 Transcripts		REFMFT31 / REFMFT65 Transcripts	IRM 21.6.8.6.2, REFMFT31 / REFMFT65 Transcripts
NMF and MFT 31/30 Combination Issues		NMF and MFT 31/30 Com. Issues	IRM 21.6.8.5, Inquiries / Claims

Exhibit 21.3.5-1 (Cont. 8) (11-01-2019)

Referral IRM Research List

REFERRAL ISSUE <i>Note: Research the IRM section(s) listed in the IRM reference column to see if your case/issue meets referral criteria. Do not refer without IRM reference research.</i>	Additional Information for Identifying the Issue	ABBREVIATIONS SHOWN ON PRINTED e-4442	IRM REFERENCE
NMF Notice Responses		NMF Notice Responses	IRM 5.19.1.5.1.1, NMF Notice Responses
No Merge (NMRG)	IMF	No Merge (NMRG) Procedures	IRM 21.6.2.4.4, NMRG Procedures
No Merge (NMRG)	BMF	No Merge (NMRG) Procedures	IRM 21.7.10.3, No-Merge Research
OIC Application Status		OIC Application Status	IRM 5.19.17.3.1, Taxpayer Claims OIC Submitted (No TC 480 or ST 71 Present)
Open Control		Open Control	IRM 21.3.5.4.1, When to Prepare a Referral
Potentially Dangerous Taxpayer (PDT) Indicator		PDT Indicator	IRM 21.1.3.11.1, PDT Indicator
Refund	Category A1 Erroneous Refund	Category "A1"	IRM 21.4.5.5.1, Category A1 Erroneous Refunds
Refund	Category A2 Erroneous Refund	Category "A2"	IRM 21.4.5.5.2, Category A2 Erroneous Refunds
Refund	Direct Deposit not requested, and the bank account does not belong to the taxpayer	Direct Deposit not Requested	IRM 21.4.1.5.9.5, Taxpayer Expecting a Paper Check But Refund Issued as Direct Deposit
Refund	Disposition and Status Codes	Disp and ST Codes	Exhibit 21.4.2-5, Disposition and Status Codes - Additional Action Time Frames

Exhibit 21.3.5-1 (Cont. 9) (11-01-2019)

Referral IRM Research List

REFERRAL ISSUE <i>Note: Research the IRM section(s) listed in the IRM reference column to see if your case/issue meets referral criteria. Do not refer without IRM reference research.</i>	Additional Information for Identifying the Issue	ABBREVIATIONS SHOWN ON PRINTED e-4442	IRM REFERENCE
Refund	Incorrect Taxpayer Shown on ENMOD	Incor TP Shown on ENMOD	IRM 21.4.2.4, Refund Trace Actions
Refund	Refund Trace-Subsequent Contact	Ref Trace-Sub Contact	IRM 21.4.2.4.4, Responding to Taxpayer's Subsequent Inquiries regarding refund trace
Refund	Return not Processed - FOF Status Code 4	Ret not Pro (St 4)	IRM 21.4.1.4.1.2, Return Found/Not Processed
Refund Check (copy of) – Family Disputes	Family Disputes only	Copy of Refund Ck	IRM 21.4.1.5.9.2, Family Disputes
Remittance with Return		Remittance with Return	IRM 21.5.7.3.4, Remittance Left Attached to the Return
Reprocessing Returns		Reprocessing Returns	IRM 21.5.2.4.23, Reprocessing Returns/ Documents
Request for Specific Employee		Request for Specific Emp.	IRM 21.1.3.15, Request for Specific Employee
Resequencing Action Required		Resequencing Required	IRM 21.6.2.4.1.2, Resequencing Action Required
Return Delinquency (RD) Research Case		Return Delinquency	IRM 5.19.2.6.5.2, Return Delinquency Due to Posting Errors
Return Needed From Files (BMF)		Return Needed From Files (BMF)	IRM 21.7.1.4.4.1, Toll Free Calls When Return Needed

Exhibit 21.3.5-1 (Cont. 10) (11-01-2019)
Referral IRM Research List

REFERRAL ISSUE <i>Note: Research the IRM section(s) listed in the IRM reference column to see if your case/issue meets referral criteria. Do not refer without IRM reference research.</i>	Additional Information for Identifying the Issue	ABBREVIATIONS SHOWN ON PRINTED e-4442	IRM REFERENCE
RIVO - AQC		RIVO - AQC	IRM 25.25.7.9, Phone Calls Received via Toll-Free line 855-873-2100 or TAC Appointments
RIVO - BMF IDT			IRM 25.23.11.6.3, BMF Returns Selected for RICS Review
RIVO - Complex Issue Not ID Theft		RIVO Complex Issue	IRM 21.5.6.4.35.3, -R Freeze Overview for Accounts With Return Integrity Verification Operations (RIVO) Involvement
RIVO - CP 53		TC 841 Blocking Series 77711, 77712 or 77713, or TC 971 AC 123 with MISC field TPP Recovery	IRM 21.5.6.4.31.2, P-Freezes with Return Integrity and Verification Operations (RIVO) Involvement
RIVO - External Lead		RIVO - External Lead	IRM 25.25.8.7, Responding to Taxpayer Inquiries
RIVO - Frivolous Filer Program		RIVO - Frivolous Filer Program (FRP)	IRM 21.5.6.4.10, -E Freeze
RIVO - ID Theft Issue		RIVO ID Theft Issue	IRM 21.5.6.4.35.3.1.1, -R Freeze With Return Integrity Verification Operations (RIVO) Involvement and the Taxpayer is Claiming Identity Theft
RIVO - ITIN ONLY - Wage/WH Verification		Wage/WH Verification	IRM 21.6.3.4.2.2, Withholding (WH) Tax Credit

Exhibit 21.3.5-1 (Cont. 11) (11-01-2019)
Referral IRM Research List

REFERRAL ISSUE <i>Note: Research the IRM section(s) listed in the IRM reference column to see if your case/issue meets referral criteria. Do not refer without IRM reference research.</i>	Additional Information for Identifying the Issue	ABBREVIATIONS SHOWN ON PRINTED e-4442	IRM REFERENCE
RIVO - TPP		RIVO - TPP	IRM 25.25.6.5.5.4, Taxpayer's Return has been Archived/Deleted
RIVO - Unresolved Module Freeze Only		RIVO-Unresolved Module Freeze Only	IRM 21.5.6.4.35.3.1.2, -R Freeze With Return Integrity Verification Operations (RIVO) Involvement - No RIVO Letter or Notice Issued
RIVO - UP 147 RC 8 MEFile Returns only		RIVO - UP 147	IRM 21.4.1.4.1.2, Return Found/Not Processed
RIVO - WOW CP 05A			IRM 21.5.6.4.35.3.1.5, -R Freeze With Return Integrity Verification Operations (RIVO) Involvement - RIVO Notice CP 05A Issued
Scrambled SSN Cases		Scrambled SSN Cases	IRM 21.6.2.3.3, Telephone Inquiries Regarding Mixed Entity (MXEN) and Scrambled SSN (SCRM) Cases
SPIDT has moved the return to MFT 32		E- Freeze, SPIDT moved the return to MFT 32	IRM 21.5.6.4.9 (3), E-Freeze
ST Bal Due ASGNI is 35XX6XXX		ST Bal Due ASGNI	IRM 5.19.1.4.1, Account Actions on Referral/Redirects
Tax Court Cases		Tax Court Cases	IRM 5.19.1.5.10, Tax Court Cases

Exhibit 21.3.5-1 (Cont. 12) (11-01-2019)

Referral IRM Research List

REFERRAL ISSUE <i>Note: Research the IRM section(s) listed in the IRM reference column to see if your case/issue meets referral criteria. Do not refer without IRM reference research.</i>	Additional Information for Identifying the Issue	ABBREVIATIONS SHOWN ON PRINTED e-4442	IRM REFERENCE
Transfer Between Agents	Practitioner Priority Service Only	PPS Referrals	IRM 21.3.10.5, Transfers and/or Referrals
Underreporter/AUR	International Caller		IRM 21.3.1.6.52, Status of Individual Master File (IMF) Underreporter Cases
Underreporter/AUR	Letter not available on AMS	Copies of CP 2000, CP 2501, 2893C Letter	IRM 21.3.1.6.51.1, Ordering a copy of CP 2000, CP 2501, or 2893C Letter
Unpostables (open 8 wks or more)		Unp (open 8 wks or more)	IRM 21.5.5.3.3, Responding to Taxpayer Inquiries on an Open Unpostable
USDA Estimated credit not credited		USDA Estim. cred. not credited	IRM 21.6.4.4.9.3, USDA Discrimination Settlement Payments
Withholding Tax Credit	Use the appropriate RICS/RIVO referral type.	Withholding Tax Credit	IRM 21.6.3.4.2.2, Withholding (W/H) Tax Credit

