



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

25.12.1

JUNE 20, 2023

## EFFECTIVE DATE

(06-20-2023)

## PURPOSE

- (1) This transmits revised IRM 25.12.1, *Delinquent Return Refund Hold Program, Processing Refund Hold Program Inventory*.

## MATERIAL CHANGES

- (1) IRM 25.12.1.1, Corrected format issues.
- (2) IRM 25.12.1.1.3(2)(b), *Roles and Responsibilities*. Reference to Online 5081 is obsolete. Now referred to as Business Entitlements Access Request System (BEARS).
- (3) IRM 25.12.1.1.4(1), **Program Reports**. Change in source of reports.
- (4) IRM 25.12.1.3, Deleted redundant items in bullet list.
- (5) IRM 25.12.1.5(2), *LE627 Refund Hold Lists*. Reference to Online 5081 is obsolete. Now referred to as Business Entitlements Access Request System (BEARS).
- (6) IRM 25.12.1.8.1.3(2), **Taxpayer Written Responses**. Corrected IRM links 5.19.2.6.4.6.10 to 5.19.2.6.4.5.10, 5.19.2.5.4.6.6 to 5.19.2.6.4.5.6, 25.23.2.17 to 25.23.2.3 and clarified some instructions.
- (7) IRM 25.12.1.8.1.5(7), Corrected IRS.gov link.
- (8) IRM 25.12.1.9(1), *Taxpayer Advocate Service (TAS) Consideration*. Corrected IRM link 13.1.7.4 to 13.1.7.6.
- (9) IRM 25.12.1.9(7)(a), *Taxpayer Advocate Service (TAS) Consideration*. Corrected IRM link 13.1.18.6.3 to 13.1.18.8.3.
- (10) IRM 25.12.1.12.3(2), *Correspondence or Claims Received in AM*. Corrected IRM link 5.19.2.6.4.6.12 to 5.19.2.6.4.5.12.
- (11) IRM 25.12.1.12.4, *Processing Injured Spouse Allocations*. References to TC 599 cc 999 corrected.
- (12) IRM 25.12.1.13, *Area Office Collection*. Corrected IRM link 5.19.2.6.4.6.3.2 to 5.19.2.6.4.5.3.2.

## EFFECT ON OTHER DOCUMENTS

IRM 25.12.1 dated June 10, 2020, is superseded.

## AUDIENCE

The Refund Hold Coordinator and tax examiners who work and administer the Refund Hold Program for the SB/SE and W&I operating divisions.

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SE:S:C:CHQ:CIDS



25.12.1  
Processing Refund Hold Program Inventory

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25.12.1.1  
(06-20-2023)  
**Program Scope and  
Objectives**

- (1) **Purpose:** This section of the IRM contains processing guidance for working Refund Hold inventory. Refund Hold (RH) inventory occurs when the Service holds individual income tax refunds and credit elects when a current or prior year refund return is filed and the taxpayer's account has at least one unfiled tax return within the five years prior to the current tax year and the unfiled module has a TC 971, AC 130. This includes modules where no Transaction Code (TC) 140 is present. Prior to October 1, 2008 only current filing year refunds were held for the program. This section of the IRM contains the delinquency criteria for holding a taxpayer's refund while the Service investigates the delinquent return(s) and the functional procedures for screening, working and monitoring these cases.

**Note:** This program does not hold prior year refunds that are barred from refund due to an expired RSED, *Refund Statute Expiration Date* because they are already barred from refund. See IRM 25.6.1.10, *Claims, Abatements, and Refunds*, for more information on RSEDs.

- (2) **Policy Owner:** Director; Collection Inventory Delivery & Selection.
- (3) **Program Owner:** The RH program is under the direction of Small Business/Self Employed (SB/SE) Collection Inventory Delivery & Selection (CIDS). The program is consolidated at the Austin campus for Compliance Services Collection Operation (CSCO) and is worked in collaboration with W&I and SB/SE Compliance Services Examination Operations (CSEO).
- (4) **Primary Stakeholders:** The following functions will have RH cases assigned in their inventory:
- CSCO; this portion of the program is consolidated at the Austin Campus (AUSC). Areas affected by the RH program are the IMF Return Delinquency and Automated Substitute for Return (ASFR) programs.
  - The Submission Processing Centers.
  - Compliance Field Functions.
  - W&I and SB/SE CSEO.
- (5) **Program Goals:** The objectives of the Delinquent Return Refund Hold program are to:
- Identify unfiled delinquent returns with a potential balance due and set a refund hold indicator.
  - Hold refunds on returns with a refund hold indicator on the account.
  - Secure those delinquent returns by issuing notices to the taxpayer, responding to their correspondence, and answering their phone calls.
  - Have the refund applied to any balances resulting from those secured returns.
- (6) The Delinquent Return Refund Hold program strives to increase filing and payment compliance. Information Returns Processing (IRP) data is used to determine the potential tax assessment on delinquent returns and sets the refund hold indicator if the potential tax assessments meets the criteria. If after initial contact, the delinquent return(s) are not filed, a Statutory Notice of Deficiency may be issued. Once issued, the refund is transferred to the tax year of the proposed deficiency(ies). It will remain there until a return is filed or the Service imposes the proposed assessment after the appropriate suspense period. See IRM 5.18.1.6.11.41, *Status 090: 90-Day Stat Notices Issued*, for ASFR Statutory Notice of Deficiency time frames.

- (7) A refund will be released if:
- The delinquent return(s) being filed reflects a refund or even balance **and** results in all delinquencies being resolved and there are no balances due related to this taxpayer **and** there are no other existing holds by other functions that should be upheld.
- Note:** The refund may continue to be held if there are other transactions for programs such as Criminal Investigation (CI), or Return Integrity & Verification Operation (RIVO), or if there is a Compliance select code present. See IRM 25.12.1.2, *How to Identify Delinquent Return Refund Hold*.
- There is no filing requirement for the delinquent year(s).
  - The taxpayer establishes that an economic hardship exists. See IRM 25.12.1.9, *Taxpayer Advocate Service (TAS) Consideration*, for guidelines on handling cases where the taxpayer has established that an economic hardship exists, or
  - The taxpayer is in a declared disaster/emergency area and releasing the refund is appropriate at that time. See IRM 25.12.1.10, *Guidelines for Taxpayers in Disaster and Emergency Areas*.
- (8) Each functional area that is assigned a RH case is responsible for monitoring its cases and ensuring disposition of the case is expeditious and timely. IRC Section 6611(e) provides no interest when an overpayment is refunded within 45 days of the later of the original return: un-extended due date, received date, or return processible date. See IRM 20.2.4.7.5.2, **45-Day Rule and All Original Tax Returns**. If, however, the refund is not made within the 45-day period, interest must be paid. See IRM 20.2.4.3.1, *Availability Dates for Overpayments-Payment and Credit Types*, for instructions. Thus, it is imperative RH cases be processed promptly and monitored for the most expeditious resolution possible to prevent additional cost to the Service.

**Exception:** IRC 6611(e)(4) refers to overpayment due to withholding on nonresident returns and provides that refunds are not subject to interest if the delinquent return is processed within 180 days after the return is filed.

25.12.1.1.1  
(12-19-2017)  
**Background**

- (1) IRM 25.12.1 is issued to Wage and Investment (W&I) and Small Business/Self Employed (SB/SE) employees for guidance on Delinquent Return Refund Hold case resolution. The program holds a taxpayer's refund when a filing delinquency has been identified for a prior year return.
- (2) The refund will be held for 6 months while the Service requests a filed return from the taxpayer. If no return is received, an assessment may be made through the Automated Substitute for Return (ASFR) program, and the refund applied to any balance due.
- (3) The Delinquent Return Refund Hold program should not be mistaken for other programs that hold taxpayer refunds in order to resolve issues that do not involve delinquent returns. Instructions in this IRM provide the criteria used to identify tax modules belonging to Delinquent Return Refund Hold.

25.12.1.1.2  
(12-19-2017)  
**Authority**

- (1) The Refund Hold Program is based on IRC Section 6402(a) which provides that the Secretary may, within the applicable period of limitations, credit the amount of any overpayment against any tax liability of the person who made the overpayment. IRC Section 6402(b), *Authority to make credits or refunds - Credits against estimated tax*, states, "The Secretary is authorized to prescribe regulations providing for the crediting against the estimated income tax for any taxable year of the amount determined by the taxpayer or the Secretary to be an overpayment of the income tax for a preceding taxable year."

25.12.1.1.3  
(06-20-2023)  
**Roles and Responsibilities**

- (1) The Directors of Compliance within W&I and SB/SE are responsible for the cases assigned to each Business Operating Division (BOD) respectively. Each BOD has Program and Policy Analysts who coordinate and oversee the program.
- (2) A Refund Hold Coordinator (RHC) must be established in the functional areas responsible for RH cases. The functional areas are Compliance Services Collection Operation (CSCO), Automated Substitute For Return (ASFR), Compliance Services Examination Operation (CSEO), and Compliance Field Operations.
- (3) The CSCO and CSEO RHC(s) will:
  - a. Communicate to Headquarters Policy/Program Analysts any systemic or technical problems or issues identified during case processing.
  - b. Review and take action on all cases listed on the LE62741 CSCO and LE62740 CSEO weekly listings. This listing contains Personally Identifiable Information (PII) information and access to this report is controlled through Business Entitlements Access Request System (BEARS).
  - c. Ensure timely implementation and oversight in their area.
- (4) All other functional areas must designate RHCs who will establish an inventory control system to identify the location and status of active RH accounts.
- (5) The Examination RHC is responsible for contacting the Office of Appeals or Area Counsel to determine the status and history of a RH case in Appeals or Litigation. In coordination with these offices, make a decision immediately whether to release the freeze.
- (6) All RHCs must monitor the processing of the RH program cases within their assigned area of responsibility and will:
  - a. Ensure timely movement of cases between functions with assigned refund hold Taxpayer Delinquency Investigation (TDI).
  - b. Act as a liaison between functions within and between area offices.
- (7) Only the CSEO RH coordinator will review accounts when approval has been given to continue the RH beyond the designated hold period. Cases assigned to ASFR cannot be held beyond the designated hold period.

25.12.1.1.4  
(06-20-2023)  
**Program Management and Review**

- (1) **Program Reports:** Two reports monitor the performance of the Delinquent Return Refund Hold program for Exam and CSCO. Programs using SAS Studio access the Compliance Data Warehouse (CDW) and produce the following reports.

## 25.12 Delinquent Return Refund Hold Program

- a. RH\_Reports\_for\_SAS contains cycle year cumulative data for EXAM, CSCO, and has a Total Accounts section. Each section is divided into refunds held for the current year and refunds held for years other than the current year.
  - b. PRP181\_1H\_12RH\_Report, Refund Hold Transaction Report, provides counts of refund hold related transactions for EXAM, CSCO, and has a Total Accounts section. Each section is divided into refunds held for the current year and refunds held for years other than the current year and lists counts for the month of the year they were held.
- (2) **Program Effectiveness: The effectiveness of the program is determined by:**
- a. The number of delinquent returns filed.
  - b. The amount collected with returns.
  - c. The amount of offset transactions.
  - d. The amount of credit interest paid.
  - e. The number of refunds released because the statute expired.
- (3) **Program Reviews:** NonFiler Inventory & Analysis (NIA) is responsible for reviewing the Refund Hold Program.
- a. Review of case closures is ongoing, to monitor quality and confirm adherence to the work plan.
  - b. Annual site reviews of program processes will be conducted to determine efficiency and possible improvements.

25.12.1.1.5  
(12-19-2017)

### Program Controls

- (1) The Master File system sets a liability indicator, TC 971 AC 130, on unfiled modules with a potential liability. Only modules with that indicator will trigger a Refund Hold.
- (2) Master File will systemically offset Nonfiler Refund Hold credits to ASFR cases that have issued a Statutory Notice of Deficiency (ASFR 90-Day Letter).
- (3) Master File will systemically release refunds if modules with unfiled returns are not resolved within 6 months of the Refund Return filing or due date, whichever is later.
- (4) Refund Hold receipts are maintained on AMS and distributed systemically to employees according to the date they were received by IRS.

25.12.1.1.6  
(12-19-2017)

### Terms/Definitions/ Acronyms

- (1) See Exhibit 25.12.1-1, *Acronyms for terms used in this IRM*.

25.12.1.2  
(06-10-2020)

### How to Identify Delinquent Return Refund Hold

- (1) The Service holds individual income tax refunds and credit elects when a return is filed with the established refund amount and the account has at least one module within five years prior to the current year where IRPTR information exists, and no return has been filed and module has a TC 971, AC 130. This includes modules where no Transaction Code (TC) 140 is present. Delinquent Return Refund Hold does not hold refunds for tax years where they would be barred for refund by statute.

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(3) Per IRC Section 6532(a)(1) the Service has six (6) months to review a claim for refund before a taxpayer can file a suit to recover the refund. If the refund is still held six (6) months after the claim for refund is filed, a taxpayer may file suit to recover the refund. For this reason, the Refund Hold period has been established at six (6) months. The six month period begins on April 15 of the current tax year or the date of filing, whichever is later. In addition, IRC Section 6611(e)(1) provides for no interest when an overpayment is refunded within 45 days after the due date of the return, or in the case of a late filed return, within 45 days after the return is filed. If, however, the refund is not made within the 45 days of the later of the original return: Un-extended due date, received date, or return processible date. See IRM 20.2.4.7.5.2, *45-Day Rule and All Original Tax Returns*. If, however, the refund is not made within the 45 day period, interest must be paid. See IRM 20.2.4.3.1, *Availability Dates for Overpayments-Payment and Credit Types*, for instructions. Thus, it is imperative RH cases be processed promptly and monitor for the most expeditious resolution possible to prevent additional cost to the Service.

**Exception:** IRC 6611(e)(4) refers to overpayment due to withholding on nonresident returns and provides that refunds are not subject to interest if the delinquent return is processed within 180 days after the return is filed.

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- (5) Refunds held by this program contain all of the following codes on IDRS:
- a. **TC 570** with “**999**” in the Julian date field of the Document Locator Number (DLN) (digits 6, 7 and 8).
  - b. Reason code (RC) “**RF**” displayed on the Integrated Data Retrieval System (IDRS) on the module of the refund year.
  - c. Freeze Code “**-R**” on the IDRS module for the year of the refund being held.
- (6) Refund Hold modules allow for offset during the designated hold period. Refund freezes will be released only per IRM 25.12.1.14.1, *Releasing the Refund Hold Freeze*.

25.12.1.3  
(06-20-2023)

#### Refund Hold Research

- (1) Research tools that will assist in resolving RH cases include, but are not limited to, the following systems, IRMs, and documents:
  - Integrated Data Retrieval System (IDRS)
  - Account Management Services (AMS)
  - Document 6209, *IRS Processing Codes and Information*
  - Automated Substitute for Return system (ASFR)
  - Transcript Delivery System (TDS)
  - IRM 21.1, *Accounts Management and Compliance Services Operations*
  - IRM 21.3, *Taxpayer Contacts*
  - IRM 5.18.1, *Automated Substitute for Return (ASFR) Program*
  - IRM 5.19.2, *Individual Master File (IMF) Return Delinquency*
  - IRM 2.3, *IDRS Terminal Responses*
  - IRM 2.4, *IDRS Terminal Input*
- (2) When dealing with joint filing, research both spouses' accounts.
- (3) The Transcript Delivery System (TDS) can be used to send Wage and Income Information Documents to the taxpayer, in lieu of any procedures throughout this IRM that state to send IRPTR supplements with the appropriate IRS letter. Care should be taken when using TDS to separate income information by tax year so taxpayers report it on the correct tax forms.

**Note:** See IRM 21.2.3, *Transcripts*, for procedures on using the Transcript Delivery System (TDS) to research tax account and return information.

25.12.1.4  
(12-19-2017)

#### Holding a Refund Beyond the Designated Hold Period

- (1) This section describes when and how to hold a refund if more time is needed. The option to continue holding the refund with management approval is for modules assigned to CSEO only. Priority attention must be given to these cases and every attempt to handle them within the designated time frame must be made.
- (2) In some instances, based on individual case facts and circumstances, it may be appropriate to hold the refund beyond the designated hold period when one of the following situations exists:
  - The taxpayer requests an Appeals conference
  - The taxpayer claims the reported income is invalid and third party verification is required
  - The taxpayer requests more time to gather records or prepare the delinquent return(s)
  - It is highly likely a liability will exist when processing is completed
  - When 60 days or less remain in the designated six (6) month hold period, make a decision whether to issue a Statutory Notice of Deficiency (SNOD) on the delinquent returns, release the refund, or request managerial approval to hold the refund beyond the designated hold period
  - There is substantial income requiring additional case development to support a statutory notice of deficiency

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- (3) If it is determined more time is needed and there is a compelling reason to continue the Refund Hold, prepare a memorandum justifying the need and set a target date for resolution of the hold for management approval. Retain a copy of the REFUND HOLD JUSTIFICATION MEMO in the case file.

**Note:** If the Director or Territory Manager does not approve the Justification Memorandum, allow the refund to systemically release.

- (4) The CSEO RHC should take the following action on the Refund Hold where the refund will be held beyond the six-month period:
  - a. Input TC 290 for \$.00, Blocking Series 18, Hold Code 4.
  - b. Use the Justification Memorandum as the Source Document.
  - c. Establish an IDRS control base showing the release date per the Justification Memorandum.

25.12.1.5  
(06-20-2023)  
**LE627 Refund Hold Lists**

- (1) During weekly analysis, all modules meeting RH criteria are extracted from Master File and created on IDRS. Refund Hold modules are identified on IDRS IRM 25.12.1.2, *How to Identify Delinquent Return Refund Hold*. A program is run weekly that identifies all RH modules currently on IDRS and generates the LE6274XZ listings. The LE62741Z (CSCO) and LE62740Z (CSEO) are the tools the RHC uses to identify, and if necessary, move the delinquency into the correct functional area's inventory.
- (2) An electronic version of the LE6274XZ listings is accessible on the Control-D system. All RHC should have access to Control-D. A request must be submitted to the Business Entitlements Access Request System (BEARS) for access to Control-D. The Control-D web site is located at <https://controld.mcc.irs.gov/>. The RHC may print the LE6274XZ from Control-D.
- (3) The CSEO LE62740Z contains the following information:
  - IRS Received Date
  - 420 File Location Code from the DLN
  - Taxpayer Identification Number (TIN)
  - Name Control
  - RH Tax Period
  - Collection Assignment
  - Action Date
  - Category Code
  - Assignee
  - Freeze Codes
  - Return Cycle
  - Module Balance
- (4) The CSCO LE62741Z is divided into three sections; ASFR 8000 assignments, Collection Field function (CFf) 1000-6900, and all other assignments. Each section of the LE62741Z contains the following information:
  - Return Cycle of Refund Hold Year
  - TIN
  - Name Control
  - Tax Period
  - Collection Assignment
  - Category Code

- Assignee
- Module Balance
- Freeze Codes

25.12.1.6  
(11-24-2009)

**Taxpayer Notification of Refund Hold**

- (1) When a return is filed meeting RH criteria, the taxpayer is notified by one of the two Delinquent Return Refund Hold CP (Computer Paragraph) letters:
  - CP 63, We Have Held Your Tax Refund - Act Now (Field, and CSCO), which contains the toll-free number 1-866-897-3315, or
  - CP 88, Taxpayer Delinquency Investigation (TDI) Refund Hold (CSEO) . See IRM 25.12.1.12.2, *Delinquent Return Refund Hold Freeze Toll-Free Contacts for CP 88*, for toll-free numbers.
- (2) The letters inform the taxpayer the refund is being held because there are delinquent return(s). The letters direct the taxpayer to file the delinquent return(s) or explain why there is no filing requirement on his/her account. In addition, the letters advise the taxpayer that if a return(s) is not filed, the Service will file the delinquent return(s) for the taxpayer.

25.12.1.6.1  
(11-24-2009)

**Undeliverable Notification Letters**

- (1) If systemically generated CP 63 and CP 88 are returned as *undeliverable*, they are returned to the function that generated the letter for research on both primary and secondary Social Security Numbers (SSN) for a current address.

IF	THEN
A new address is found,	Readdress and issue Correspondence Letter 2825C.
No new address is found,	Initiate Address Research (ADR) on the case.

**Note:** DO NOT release the freeze if the notification letter is undeliverable.

- (2) Utilize IDRS to generate 2825C letters.

**Note:** Do Not attempt to generate the 2825C letter via the ASFR system.

25.12.1.7  
(09-25-2008)

**Functional Processing**

- (1) This section provides instructions for functional processing of RH cases. When an account is selected for RH, the functional area to which the account is assigned will be responsible for working the RH case.
- (2) Modules not assigned to ASFR, CFf, or Examination are reviewed and the modules are either referred to ASFR, Examination, or closed.
- (3) While RH accounts must be worked quickly, guard against asserting potential liabilities without adequate case development and always consider information taxpayers wish to provide.
- (4) This section explains the urgency of working RH cases quickly and with sensitivity. While it is important to ensure filing and payment compliance, it is also important to exercise good judgment and reasonableness in special situations.
- (5) The RH program only applies to delinquent return modules already assigned to Collection or Examination. The assigned function is notified of the RH freeze

being set within one week through generation of the LE627XZ listings, ensuring the case is quickly identified and receives priority attention.

- (6) There may be instances when a refund meets the RH criteria but the case requires special consideration. If a special situation applies, be sensitive to the facts and decide if releasing the freeze is appropriate.
- (7) This IRM also includes information for:
  - RH cases with prior years in Appeals.
  - TAS Consideration.
  - Guidelines for Taxpayers in Disaster and Emergency Areas.
  - Situations when Injured Spouse allocations are filed.
  - How to process RH accounts in the Earned Income Tax Credit (EITC) Unallowable program.
- (8) The assigned function or employee must work RH accounts expeditiously to:
  - Minimize taxpayer burden while ensuring they comply with filing requirements;
  - Limit credit interest paid to the taxpayer; and
  - Satisfy the intent of Congress that refunds be made as expeditiously as possible.
- (9) Within the designated hold period from the filing of the claim for refund, these refunds must be:
  - a. Offset to liabilities, or
  - b. Applied to the tax year(s) of the proposed deficiency(ies) when the Statutory Notice of Deficiency is issued, or
  - c. Authorized to be held beyond the designated hold period while completing case actions, or
  - d. Released to the taxpayer.

25.12.1.8  
(12-19-2017)  
**CSCO Incoming Cases**

- (1) Each week review all new RH cases included on the LE62740Z and LE62741Z. The RHC will notify Field Collection of new cases assigned to those inventories. Each function is responsible for reviewing the LE6274XZ list cases assigned to their functional area and determining whether the freeze should be released or the refund applied to the tax year of a proposed liability.
- (2) All cases not assigned to CSCO, Field Compliance functions or CSEO will be reviewed by the ASFR/RHC and either transferred to the appropriate inventory or closed by releasing the freeze.

25.12.1.8.1  
(06-10-2020)  
**CSCO RH Case  
Screening/List  
Processing**

- (1) The RHC(s) will use the LE62740Z for CSEO and LE62741Z for CSCO Listing to screen new RH accounts.  
**Note:** CSCO uses a Generalized IDRS Interface (GII) process to perform most of this work.
- (2) Review new receipts to determine where the account is assigned.

IF	THEN
A -L Freeze is present on the TDI module,	<ul style="list-style-type: none"> <li>Input a TC 595, CC 88 on the TDI module</li> <li>Refer to Examination function using local procedures</li> </ul> DO NOT release the freeze.
The TDI module is assigned to a revenue officer,	If available, update Integrated Collection System (ICS) with information that the account is a RH case. If not available, notify the revenue officer by telephone or by sending Form 4442, <i>Inquiry Referral</i> .
The TDI or RH module has a control base other than ASFR,	Contact the employee with the control to determine if there is information needed to resolve the case.
The account is not assigned to 8000 (ASFR), 0000 (ACS), 7000 (queue), Examination or the Field,	<ul style="list-style-type: none"> <li>Ensure that the module fully exists on TDINQ. If not, establish the module using Command Code (CC) TDIRQ.</li> <li>If the TDI is closed but the RH is not satisfied, re-open the TDI with TC 592 or TC 474, as appropriate.</li> </ul>
If not liable, refund or even balance is determined,	Release the freeze per IRM 25.12.1.14.1, <i>Releasing the Refund Hold Freeze</i> .

- (3) The goal of LE62741Z CSCO list processing is to ensure RH modules are analyzed to determine liability, closed or accelerated to ASFR. The LE62741Z CSCO List should be reviewed weekly and the following actions taken:
- Delinquencies that have 8000 as the Collection Assignment Code, should be on the ASFR database. The RHC or a designee must Notice Code T identified modules assigned to 8000 that are not on the ASFR system. The following week the ASFR RHC must verify the modules are on the ASFR database.
  - Utilize IMFOLI to determine which delinquencies need to be addressed. Research IMFOLI and review for modules in statuses 02, 03 ,04 , 06, or that were never created (Missing TY in module list).
  - Utilizing command code (CC) TDINQ verify the TDI Status code is equal to 1. Look for assignment number (last four digits). If the TDI Status code is not equal to one (1) this indicates the account is not complete on IDRS or nothing is open in TDI Status.
  - Research the module on IDRS for pending transactions. Determine if pending transactions are going to satisfy any Refund Hold delinquencies. If TC 599 or TC 590 is present, no action is required. If TC 594 is on the

module and all delinquencies are resolved, release the freeze per IRM 25.12.1.14.1, *Releasing the Refund Hold Freeze*.

- e. If there are no satisfying conditions, verify TIF32 data is present using CC TDINQ. If TIF32 data is present, then no action is necessary. If TIF32 is not present, use CC TDIRQC to pull TIF32 data onto the account. This action will initiate TDI processing.
- f. For Status 03 modules not assigned 8000 and the assignment on TDINQ is less than 1000 or equal to 7000 ASIGN 8000.

25.12.1.8.1.1  
(12-19-2017)  
**ASFR Case Processing**

- (1) ASFR may already be assigned on a delinquent return account prior to the RH.
- (2) A weekly file of all RH cases assigned to 8000 is run. The file is run against the existing ASFR inventory and the RH indicator is turned on for Refund Hold modules on the ASFR system. Additionally, new TDI modules assigned to 8000 are loaded. Modules in 8000 that are not on the system are also identified. The RHC is responsible for taking actions to ensure those accounts listed are moved onto the ASFR system.
- (3) ASFR systemically:
  - a. Places a special indicator “REFUND FREEZE” on the TDI and on the identity record.
  - b. Generates ASFR 40X Refund Hold Lists.
- (4) The ASFR system analyzes where the module is in the process and:

IF	THEN
The module(s) is unstarted and is in workable status,	ASFR systemically moves the module into 031, 035 and then 030.
The module(s) is in unworkable status,	ASFR will generate the ASFR 408 list that includes a list of modules in error status needing manual update or resolution.

- (5) For any module in a status where the ASFR system cannot determine the next correct action, take the following actions:

IF	THEN
ASFR can work the modules and the designated hold period has not expired,	Ensure the CP 63 letter has been issued and move the module(s) into the next appropriate ASFR status.
ASFR cannot resolve the module, and a Statutory Notice of Deficiency cannot be issued within the designated hold period,	Let the refund systemically release at the end of the designated hold period.

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- (6) ASFR employees working RH cases are notified of the status of the account by various reports and listings.
- (7) Austin RHC should ensure ASFR 40X lists are processed at the Austin site weekly.
- (8) ASFR generates 3 lists to facilitate prompt resolution of RH cases.
  - a. ASFR 405 List, *Refund Hold Research List*, generates for new Refund Hold accounts assigned to 8000 where the ASFR module is in the following statuses: 015, 016, 089, 762, 107, 109, 062, 010, 011, or 057. Research this list for modules not on the ASFR database. If no modules are found on ASFR and there is an open TDI(s) on IDRS, Notice Code T the module(s) to systemically load to ASFR.
  - b. The ASFR 407 List generates when a RH case moves to status 090. Credit offsets are now accomplished systemically by IMF when the Statutory Notice of Deficiency is sent. The ASFR system issues the Statutory Notice and sends TC 494 to IDRS, including a memo money amount showing the proposed tax assessment. IMF uses the memo money amount on TC 494 to systemically offset the amount to the delinquent module.

**Note:** Do not attempt to manually transfer the money, as it may result in duplicate credit transfers. Notify HQ analysts immediately if it appears credits are not offsetting correctly.

- (9) The ASFR 408 List, *Refund Hold-Expiration Alert*, generates weekly. This list identifies all RH cases currently on the system by SSN, tax year, ASFR status, and Campus. Use this list to determine where the module is in ASFR processing and if the module will reach status 090 before the designated hold period expires. Contact HQ analysts if modules remain in status 031 for more than 3 weeks.
  - a. Resolve all failed conditions on this list per IRM 5.18.1.7.3, *ASFR Lists*. Research failed modules and resolve any other condition(s) which may subsequently cause them to error out. Failed conditions include ASFR status 005, 007, 038, 039, 089, 097, 099, 107, 380, 381, 385, and 762. Additional instructions can be found in IRM 5.18.1.6.11, *ASFR Statuses*.

**Note: Refund Hold** modules in status 762 with the statement “excessive minors” should be updated to status 771 so that income information is identified and added.

- b. Research modules in suspense status 010, 011, 012, 051, 056, 080, 081, and 093 bi-weekly to ensure they are being properly addressed.
- c. Resolve modules in status 040 and 342 (address research) each week. ASFR will not forward Refund Hold modules to the ADR (Address Research) system for research.

IF	THEN
An ASFR 30-day letter was sent and a new address can be found on IDRS,	Update the address on ASFR and re-issue the 30-day letter.

IF	THEN
An ASFR 90-day letter was sent and a new address can be found on IDRS,	Update the address on ASFR and re-issue the 90-day letter.
An ASFR 30-day letter was sent and no new address can be found on IDRS,	Update ASFR to status 030 with the appropriate follow-up date. <i>Care must be taken to allow the appropriate amount of time before the next letter is issued.</i>
An ASFR 90-day letter was sent and no new address can be found on IDRS,	Update ASFR to status 090 with the appropriate follow-up date. <i>Care must be taken to allow the appropriate amount of time before the default occurs.</i>

25.12.1.8.1.2  
(07-17-2015)  
**Taxpayer Responses**

- (1) Employees in area offices, toll-free sites, and campuses may be contacted by taxpayers regarding their Delinquent Return Refund Hold cases. **DO NOT RELEASE FREEZES - CONTACT THE APPROPRIATE ASSIGNED FUNCTION.**

**Note:** Taxpayers may visit an IRS Field Assistance site or call the IRS toll-free lines regarding a RH prior to receiving CP 63 or CP 88. Taxpayers who file electronically may receive notification a request for direct deposit is denied. Employees must first determine the reason for the RH. Do not refer “Refund Inquiry” taxpayers to the Delinquent Return Refund Hold toll-free line. See IRM 25.12.1.2, *How to Identify Delinquent Return Refund Hold*, for information to identify refunds held by this program.

- (2) Address all situations requiring special handling.

IF	THEN
The taxpayer claims the RH meets TAS referral criteria,	See IRM 25.12.1.9 , <i>Taxpayer Advocate Service (TAS) Consideration.</i>
The taxpayer lives in a disaster or emergency area,	See IRM 25.12.1.10, <i>Guidelines for Taxpayers in Disaster and Emergency Areas.</i>

- (3) Check IDRS to determine if the case is assigned to ASFR, Examination, or AO Collection.

IF	THEN
The account is assigned to ASFR (TSIGN 8000),	Toll-Free: Provide the RH toll-free number 1-866-897-3315. Field Assistance: See IRM 25.12.1.8.1.4, <i>Taxpayer Files Return(s)</i> . Forward ASFR returns to the appropriate ASFR site.
The account is assigned to Examination (-L Freeze or TC 424),	Toll-Free and Field Assistance: Complete Form 4442, <i>Inquiry Referral</i> , and route to Examination per organization code on the Audit Inventory Management System (AIMS). Route to Examination.
The account is assigned to Area Office Collection,	Toll-Free and Field Assistance: Complete Form 4442, <i>Inquiry Referral</i> , and route to Area Office. <b>Note:</b> Update ICS, if available.
There is no assignment,	Toll-free: Refer the taxpayer to the toll-free number 1-866-897-3315. Field Assistance: Follow IRM 25.12.1.8.1.4, <i>Taxpayer Files Return(s)</i> .

**Note:** ASFR returns may be forwarded to the centralized ASFR campuses. Routing addresses are available on SERP, Who/Where, under ASFR-Reconsideration Returns-Centralized Processing Sites.

25.12.1.8.1.3  
(06-20-2023)  
**Taxpayer Written Responses**

- (1) When responding to taxpayers in RH ensure you Warn Of Enforcement Action (WOEA) as follows:
  - The IRS has the authority to prepare the taxpayer's return (IRC Section 6020(a) and 6020(b)); however, a return under IRC Section 6020(b) is prepared using a marital status of single or married filing separately and only one personal exemption with no business expenses or itemized deductions, potentially resulting in a greater balance due than if the taxpayer was to file the return.
  - If a return is requested, and the module is on ASFR, advise the taxpayer the ASFR will continue (and the IRS will eventually prepare a return) if no reply is received within the required time frame, and the held refund will be applied to any balance due.
  - If a telephone number is available, and telephone contact will resolve or expedite processing the case, you must attempt to contact the taxpayer via the telephone prior to corresponding with the taxpayer.
- (2) For taxpayer correspondence inquiry, utilize the appropriate IDRS letter and do the following:

IF	THEN
Taxpayer states the return(s) was previously filed under a different name or SSN and filing is verified,	Close delinquency appropriately per Document 6209, <i>Section 11, TDI Closing Codes</i> , ensure there are no other existing filing delinquencies, and follow IRM 25.12.1.14.1, <i>Releasing the Refund Hold Freeze</i> .
Taxpayer states filed with spouse and filing is verified and there are no other open TDIs or balance due conditions related to this taxpayer,	Close delinquency appropriately per Document 6209, <i>Section 11, TDI Closing Codes</i> , and follow IRM 25.12.1.14.1, <i>Releasing the Refund Hold Freeze</i> .
Taxpayer states he/she previously filed and research shows TC 971, AC 111 and a related MFT 32 module,	Follow procedures in IRM 5.19.2.6.4.5.10, <i>IMF Response Taxpayer Previously Filed Return</i> , and refer to Return Integrity and Compliance Services (RICS). Do not release the refund hold unless the case meets hardship criteria in IRM 25.12.1.9, <i>Taxpayer Advocate Service (TAS) Consideration</i> .
Taxpayer indicates the need for income information for the delinquency(ies) causing the RH,	Provide the information via <b>Transcript Delivery System</b> if available or send <b>IRPTRW</b> for the tax period(s).
Taxpayer needs forms,	Provide them with the following IRS.gov link, <a href="https://www.irs.gov/forms-instructions">https://www.irs.gov/forms-instructions</a> for Internet access to forms or with the forms toll-free number: 1-800-829-3676.
Taxpayer does not understand the notice,	Advise the taxpayer the refund will not be released until the delinquent return(s) are filed. If they have modules on ASFR, WOEI.
Taxpayer states not liable,	Verify whether the income warrants filing using CC IRPTR. Advise the taxpayer accordingly and take appropriate IDRS actions.
Taxpayer is deceased,	Follow IRM 5.19.2.6.4.5.6, <i>IMF Response Taxpayer Deceased</i> .
Taxpayer is not at this address,	Research for correct address and issue 2825C letter if found. If no new address is found, initiate ADR on the account.

IF	THEN
Requests additional time to file,	Advise the taxpayer the refund will not be released until the delinquency(ies) is resolved. WOEAs for possible ASFR.
States the income is not theirs or they have no knowledge of income,	Have the taxpayer verify his/her income for the delinquent year in question. Follow Third Party Contact procedures for the disputed income, using a 1901C letter. See IRM 5.18.1.9.2.3.12, <i>Third Party Contact</i> .

IF	THEN
<p>Identity Theft - Do not confuse with no knowledge of income,</p>	<p>See IRM 25.23.2.3, <i>Identity Theft Claims-General Guidelines</i>, for additional information on reporting Identity Theft.</p> <ul style="list-style-type: none"> <li>• Evidence of Identity Theft - Form 14039, <i>Identity Theft Affidavit</i>.</li> <li>• Confirm whether documentation has already been received. If TC 971 with action code (AC) 501, 504, or 506 is present on CC ENMOD <b>for the tax year in question</b>, do not request Form 14039, Identity Theft Affidavit.</li> <li>• Confirm any income sources with the taxpayer that belong on the account and determine whether there is a liability to file using the non-theft income. See IRM 5.18.1.3.2, <i>ASFR Criteria</i>, for tolerance amounts.</li> <li>• If there is a remaining liability, instruct the taxpayer that a return must be filed to report the non-theft income.</li> <li>• If there is no remaining liability, input TC 590 with the appropriate closing code.</li> </ul> <p><b>Note:</b> Do not manually release the refund if there are other non-RH TC 570 on the module. See IRM 25.12.1.14.1, <i>Releasing the Refund Hold Freeze</i> for additional information.</p>

IF	THEN
Form 14039, Identity Theft Affidavit HAS NOT been received,	<ul style="list-style-type: none"><li>• The account should be updated on CC ENMOD (FRM77) with a TC 971 AC 522 PDCLM, to show a claim is pending.</li><li>• Request Form 14039, Identity Theft Affidavit from the taxpayer, including a statement describing any income sources that do belong to the taxpayer.</li><li>• Do not close the TDI.</li></ul> <p><b>Note:</b> Do not manually release the refund.</p>

IF	THEN
<p>Identity Theft verification documentation is received (taxpayer may dispute all or part of the income reported for their social security number, SSN),</p>	<ul style="list-style-type: none"> <li>• Conduct a liability determination excluding Identity Theft amount(s). See IRM 5.18.1.3.2, <i>ASFR Criteria</i>, for tolerance amounts.</li> <li>• If there is a remaining liability on the non-theft income, Inform the taxpayer that a return must be filed.</li> <li>• If there is no remaining liability, input the appropriate TC 590 closing code. See Document 6209, <i>Section 11, TDI Closing Codes</i>.</li> <li>• Input TC 971, AC 501 on CC ENMOD if it is not already present for the tax year in question.</li> <li>• When the identity theft is for Form W-2, <i>Wage and Tax Statement</i>, correct the taxpayer's Social Security Administration records by preparing Form 9409, <i>IRS/SSA Wages Worksheet</i>, for the Form W-2 income that doesn't belong to the taxpayer. Notify the taxpayer you will be sending the update to the Social Security Administration (SSA). Mail Form 9409 to SSA at the following address: Social Security Administration, 300 N. Greene Street, Baltimore, MD 21290 ATTN: DCC</li> </ul> <p><b>Note:</b> Document AMS history to show that Form 9409 was mailed to SSA.</p> <p><b>Note:</b> Do not manually release the refund if there are other non-RH TC 570 on the module. See IRM 25.12.1.14.1, <i>Releasing the Refund Hold Freeze</i> for additional information.</p>

IF	THEN
1901C response from payer,	Determine the correct action based on employer verification of the taxpayer income. Advise the taxpayer of actions taken with the appropriate IDRS letter.

**Note:** See IRM 25.23.2, *Identity Protection and Victim Assistance-General Case Processing*, for additional information on Identity Theft issues.

25.12.1.8.1.4  
(06-10-2020)

**Taxpayer Files Return(s)**

(1) Process RH Returns received as follows:

- a. Date stamp all returns received and work in First In/ First Out order according to IRS received date to ensure timely processing. **Returns will be considered aged if not worked within seven (7) days from receipt at the site.**

**Note:** Field Assistance only will follow b) below, then immediately forward returns to the Refund Hold Coordinator for screening and input of the return at PO Box 149338, Stop 5501 AUSC, Austin, TX 78714-9338. For private delivery service (PDS), use Internal Revenue Service, 3651 South I-H 35 Stop 5501, Austin, TX, 78741.

- b. If all delinquencies are resolved and no balance due exists for the taxpayer, release the freeze per IRM 25.12.1.14.1, *Releasing the Refund Hold Freeze*. Do not manually release the refund if there are any other non-RH TC 570 present on the module, such as for Return Integrity & Verification Operation (RIVO) or Criminal Investigation (CI).

**Note:** If an ASFR 90-day letter has been issued, and the taxpayer's refund was transferred to the delinquent year, do not transfer it back to the original year. Once the refund is moved to the delinquent year it becomes a payment on that module and should be allowed to refund from that year. The one exception is when a taxpayer provides proof of Identity Theft, and the delinquency (TDI) is closed with no assessment.

- c. Research all returns received on the ASFR system to determine if the RH return is an ASFR case. If ASFR returns indicate Even or Refund and there are no other obligations, release the freeze per (b). If there is an account on ASFR or there has been an ASFR 30-day or 90-day letter issued on the tax year of the return, forward to ASFR for processing. Researching the RH returns on ASFR and appropriate module update will reduce instances of CP 36Z, *Duplicate Filing Condition - Automated Substitute for Return*, and default generation. ASFR will input the return and research the account for resolution of all delinquencies. ASFR returns received with the RH alert on the ASFR module must be processed within 45 days of IRS received date. See IRM 5.18.1.9.2.3.13, *Refund Hold*.
- d. ASFR cases will remain in and be processed at the ASFR site where received.

IF	AND	THEN
The case is not on ASFR,	is a Refund or Even Balance return,	<ul style="list-style-type: none"> <li>• Verify via IDRS if this resolves all delinquencies and no other balance due is present.</li> <li>• Input appropriate TDI Closing Transaction per Document 6209, <i>Section 11, TDI Closing Codes</i>.</li> <li>• Release the freeze if appropriate, per IRM 25.12.1.14.1, <i>Releasing the Refund Hold Freeze</i></li> <li>• Verify Entity information is correct.</li> <li>• Forward the return to Submission Processing.</li> </ul>
If the case is not on ASFR and,	is a Balance Due Return,	<ul style="list-style-type: none"> <li>• Input appropriate TDI Closing Transaction per Document 6209, <i>Section 11, TDI Closing Codes</i>.</li> <li>• Verify Entity information is correct.</li> <li>• Forward the return to Submission Processing.</li> <li>• Do not release the refund freeze.</li> </ul>

- (2) Expedient processing of balance due returns and subsequent posting of the TC 150 will resolve the delinquent return condition and systemically release the RH freeze resulting in refund issuance.

**Note:** DO NOT release the freeze on balance due returns.

25.12.1.8.1.5  
(06-20-2023)  
**CSCO Refund Hold  
Taxpayer Toll-free  
Contact**

- (1) Incoming calls to the RH toll-free number, 1-866-897-3315, should be based on the RH account identification per IRM 25.12.1.2, *How to Identify Delinquent Return Refund Hold*.
- (2) This subsection addresses specific taxpayer issues which may be encountered while taking toll free calls in addition to issues listed in IRM 25.12.1.8.1.3, *Taxpayer Written Responses*.
- (3) Follow established procedures in IRM 21.1, *Accounts Management and Compliance Services Operations*, and IRM 21.3, *Taxpayer Contacts*, while talking to the taxpayer.
- (4) Make every attempt to update the taxpayer’s account while you have the taxpayer on the phone. Make the taxpayer aware of your actions by stating, “I would like to take a few minutes to complete the actions on your account. Do you mind holding?” If the taxpayer says yes, do not put the taxpayer on hold.

- (5) There are specific standards to which ASFR/RH toll-free employees must adhere. You must be knowledgeable about the taxpayer case you are discussing. Perform appropriate account research, determine the objectives of the call, and prepare to listen and control the course of the conversation. While protecting the rights of the taxpayer, you must not be intimidating, but respond to the taxpayer's issues calmly and politely. Surnames must be used when identifying yourself and when addressing the taxpayer. **To prevent misunderstandings, IRS jargon must be avoided when communicating with the public.** Finally, the conversations must be clear, concise, and controlled. Ensure all the taxpayer's questions have been resolved prior to ending the call.
- (6) Do not disclose restricted RH criteria provided in IRM 25.12.1, *Delinquent Return Refund Hold Program, Processing Refund Hold Program Inventory*, when explaining actions needed to resolve the account.
- (7) In addition to direction provided in IRM 25.12.1.8.1.3, *Taxpayer Written Responses*, for taxpayer inquiries, do the following:

IF	THEN
The taxpayer is in RH and has a module on ASFR,	Advise the taxpayer to file the delinquent returns in order to resolve the RH and ASFR issue. Refer to IRM 5.18.1.9.1, <i>Taxpayer Telephone Inquiries</i> , to address specific ASFR call issues. WOE per IRM 25.12.1.8.1.3, <i>Taxpayer Written Inquiries</i> .
Third Party Contact,	Follow guidelines provided in IRM 21.1.3.3, <i>Third Party (POA/TIA/ F706) Authentication</i> and IRM 21.1.3.4, <i>Other Third Party Inquiries</i> . If the third party cannot provide the required documents and the taxpayer is not present to provide third party authorization, do not access the account. Explain the letter in general terms. At the call's end, access the taxpayer's account on AMS to input notes regarding the contact.
The taxpayer wants to EEFax the delinquent return(s),	Remind the taxpayer to sign the return(s). Follow guidance for EEFaxing RH returns to Austin campus in the ASFR Call Guide. Follow IRM 25.12.1.8.1.4, <i>Taxpayer Files Return(s)</i> when processing faxed returns.

IF	THEN
The taxpayer has other questions unrelated to ASFR or RH,	Refer to <b>IRS.gov</b> , <a href="https://www.irs.gov">https://www.irs.gov</a> , for individuals with Internet access, or provide the appropriate toll-free number listed at <b>www.irs.gov</b> , <b>Contact IRS (top of screen)</b> .
The taxpayer wants to know where to file,	<ul style="list-style-type: none"> <li>• If the case is RH and is not on the ASFR system, provide: PO Box 149338, Stop 5501 Austin TX 78714–9338.</li> <li>• If the case is RH and is on the ASFR system, provide the appropriate ASFR site address based on the ASFR campus indicator. See SERP, Who/Where, ASFR-Reconsideration Returns-Centralized Processing Sites for campus addresses.</li> </ul>

25.12.1.9  
(06-20-2023)  
**Taxpayer Advocate  
Service (TAS)  
Consideration**

- (1) Refer taxpayers to TAS when the contact meets TAS criteria and you can't resolve the taxpayer's issue the same day. See IRM 13.1.7, *Taxpayer Advocate Service (TAS) Case Criteria*. 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 to begin resolving within 24 hours. 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 13.1.7.6, *Same-Day Resolution by Operations* for additional information.
- (2) TAS does not have the authority to release refunds when there is a -R freeze RH on the account, regardless of the amount of the refund. In situations where TAS determines a freeze release may be appropriate, TAS will request release of the freeze through the Operations Assistance Request (OAR) process in accordance with the TAS/CSCO/ACS Service Level Agreement.
- (3) To prevent delay in systemic release of refunds for taxpayers meeting the criteria in IRM 25.12.1.14.1, *Releasing the Refund Hold Freeze*, TAS case-workers should only establish control in "B" status when an IDRS control base is required on RH cases.
- (4) In cases where TAS determines a manual refund is needed to relieve a taxpayer's economic hardship, TAS will include economic hardship documentation with the OAR to support the request. If the economic hardship amount is less than the expected refund, a manual refund should be made for the verified economic hardship amount only.

**Example:** A taxpayer's refund has been held. The taxpayer contacts the IRS and states he is delinquent in his rent payments and provides a copy of an

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eviction notice which shows he will be evicted if \$1,200 rent is not paid. Even though the refund is for \$3,000, only \$1,200 is needed to avoid eviction. The employee will recommend a manual refund of \$1,200.

**Caution:** See IRM 21.4.6.5.11, *Hardship Manual Refunds*, for manual refund exceptions when Treasury Offset Program (TOP) debt is involved.

- (5) Economic hardship is when an individual taxpayer is unable to pay his/her reasonable basic living expenses. Examples of economic hardship include but are not limited to:
  - a. Foreclosure or eviction notice.
  - b. A statement from a health care provider stating that services are necessary and will not be provided without prepayment.
- (6) In certain circumstances, either due to the urgency or the nature of the taxpayer's economic hardship, oral or written testimony explaining the hardship may be accepted.

**Example:** Example: The hardship is validated by contacting a third party (e.g., a landlord or utility company) to verify the existence of the economic hardship.

**Example:** Example: The hardship is validated by contacting a homeless shelter to verify the taxpayer does not have housing.

- (7) A RH freeze may only be released under certain circumstances. See IRM 25.12.1.1, *Program Overview*, for criteria for releasing the RH freeze. Separate requirements must be met to justify a manual refund. Extreme care must be taken to review for other hold situations and avoid inappropriate release of the refund. See IRM 25.12.1.14.1, *Releasing the Refund Hold Freeze*.
  - a. **Refund Holds and Delinquent Returns.** The TAS case advocate will advise the taxpayer that filing delinquent return(s) will speed up the release of the refund. Once a balance due return is processed and the TC 150 posts, the refund hold will systemically release. The TAS case advocate should advise the taxpayer of the proper filing location and not to send returns directly to TAS. When TAS receives a delinquent balance due return, they will be sent directly to Submission Processing. See IRM 13.1.18.8.3, *Taxpayers Delivering Returns to TAS and TAS Date Stamp*. TAS should send all Refund and Even Balance returns to Compliance on an OAR if this resolves all the taxpayers delinquencies causing the Refund Hold. If Compliance receives a balance due return with an OAR, Compliance will send the return to Submission Processing, and when the TC 150 posts, the RH freeze will systemically release.
  - b. **Refund Holds and Refund Anticipation Loans (RAL).** The taxpayer indicates he has entered into a RAL. The acceptance of the RAL can be verified through the use of Command Code TRDBV, "REFUND ANTICIPATION LOAN CODE" on the last page, last position of **Form 1040, U.S. Individual Income Tax Return**. It is a 1 digit code input by the return preparer when the electronic Form 1040 is submitted. See IRM 2.3.73.2, *Command Code (CC) TRDBV*. Presence of a RAL indicator does not mean the taxpayer can demonstrate economic hardship, or that the RAL was approved. The IRS no longer provides information about possible offsets via the e-file acknowledgement file. A Debt Indicator is no longer

included in the acknowledgement file for each accepted e-filed return. Tax practitioners are no longer provided with information as to whether the taxpayer has any outstanding IRS or Financial Management Service (FMS) debts. In situations when the RAL application is rejected by the lender (i.e., the taxpayer has not received the RAL proceeds), if the taxpayer can demonstrate economic hardship and provides written proof of the denial of the RAL, then release of the freeze may be necessary. If TAS determines a manual refund may be appropriate, TAS will request actions on the refund through issuance of an OAR documenting the economic hardship.

**Note:** The “BANK ACCT NUM” field may have a RAL indicator with the taxpayer’s social security number in place of the account number. Absence of the RAL indicator in the “BANK ACCT NUM” field does not indicate no RAL was sent. Refer to the “REFUND ANTICIPATION LOAN CODE”.

- c. If TAS determines the taxpayer is not required to file a return for the delinquent period(s), TAS will submit supporting documentation with an OAR to ask Compliance to release the RH freeze and close the delinquent return case.

**Note:** TAS will not authorize a refund release or release a refund that is being held when RIVO (Return Integrity & Verification Operation or CI (Criminal Investigation) involvement is evident. See IRM 21.2.4.3.18, *Return Integrity & Verification Operation (RIVO) and Criminal Investigation (CI) Transcript Issues*, or IRM 21.5.6.4.35.3, -R Freeze Modules With Return Integrity & Verification Operation (RIVO) or Taxpayer Protection Program (TPP) Involvement, for more information on identifying RIVO and CI involvement. If TAS believes a refund should be released, they should work with RIVO or CI before taking any action on the account, as these issues are separate from any Delinquent Return Refund Hold issues.

25.12.1.10  
(09-25-2008)  
**Guidelines for Taxpayers in Disaster and Emergency Areas**

- (1) Refunds are held on modules with -O freezes. Relief is granted by releasing the RH freeze if the taxpayer makes contact and indicates an impact by the disaster. See IRM 25.12.1.14.1, *Releasing the Refund Hold Freeze*.

**Note:** Although a freeze may be released because of extenuating circumstances, the delinquency causing the RH remains open and assigned. It should be worked according to current IRM guidelines for delinquent returns.

- (2) IRM 25.16, *Disaster Assistance and Emergency Relief*, provides complete background and multifunctional operating procedures.

25.12.1.11  
(09-25-2008)  
**Examination RH Case Processing**

- (1) Each week CSEO receives notification of Examination RH cases via the LE62740Z report. RH cases are processed in the same manner as other Campus Exam cases; however, they require expedited tax deficiency assessments to meet the time periods established to offset the held refunds.

- (2) Within five business days of receiving the LE62740Z listing, CSEO RHC will:
  - Download and sort listing by BOD and TC 420 DLN to identify its campus inventory.
  - Review its assigned cases and provide listing to management of specific TINs.

## 25.12 Delinquent Return Refund Hold Program

**Note:** If the account is assigned to another campus than the original TC 420 DLN, communicate RH module to assigned campus RHC.

- Monitor to ensure cases are expedited to assessment or closure.

- (3) See current year Operating Guidelines for inventory information such as Project/Source/Organization Function Program (OFP) codes.
- (4) CP 88 notices are issued to taxpayers when RH exists and there is a related module open on AIMS. A CP 88 notifies a taxpayer that a refund is being held and provides a local contact name, phone number, hours of operation and the toll-free phone number for Examination.
- (5) The CSEO RHC must establish an inventory control system to ensure the timely and expeditious resolution of the RH.

### 25.12.1.11.1 (06-10-2020) Examination RH Cases with Prior Years in Appeals

- (1) Cases in Appeals can be identified on Master File by a TC 300 for \$.00, a disposal code of 7, 11, or 12 and an Appeals office code. See Document 6209 (IRS Processing Codes and Information) for identifying Appeals office codes and statuses.
- (2) The Examination RHC is responsible for contacting the Office of Appeals or Area Counsel to determine the status and history of a RH case in Appeals or Litigation. In coordination with these offices, make a decision immediately whether to release the freeze.
- (3) The Examination RHC must work with Appeals to determine whether the refund should be held beyond the designated hold period per IRM 25.12.1.4, *Holding a Refund Beyond the Designated Hold Period*.
- (4) The Examination RHC is responsible for determining if the refund should be held on cases being appealed. The taxpayer appeal should be reviewed by the examiner and discussed with the Examination RHC to determine the appropriate action.

### 25.12.1.11.1.1 (07-17-2015) CSEO Discretionary RH Case Processing

- (1) Assigned employees shall:
  1. Establish a system for control and follow up on the refund years to ensure the account is resolved within the designated hold period. See IRM 25.12.1.2, *How to Identify Delinquent Return refund Hold*, for information on time sensitivity.
  2. Review to determine what actions can be taken in the time remaining in the designated hold period. See IRM 25.12.1.7, *Functional Processing*.
  3. Research IDRS for pending transactions to ensure the RH is valid.
  4. If RH freeze is not valid, input TC 290 for \$.00 with Priority Code (PC) 08, and RC 085 to the RH module to release the refund.
  5. Work each case expeditiously to ensure time periods are met.
  6. Ensure Project Codes are updated per current year Operating Guidelines for each module in the account.
  7. Provide feedback to RHC.
- (2) Valid RH cases and responses to the CP 88 should be researched to determine what actions should be taken in the time remaining in the designated hold period (see IRM 25.12.1.2, *How to Identify Delinquent Return Refund Hold*) as follows:

IF	THEN
Taxpayer agrees to file,	Instruct him/her to file the return by a specific date. Include WOE A
Delinquent return is received,	Close or resolve the delinquency case per regular IRM guidelines. Ensure release of the RH if appropriate.
If the taxpayer needs additional time to gather records and cannot file the returns within the designated hold period,	Consider securing a taxpayer agreement to continue the RH past the designated hold period.
If, after contact with the taxpayer or through research you determine the taxpayer is not liable, has previously filed, would be due a refund, or would have a liability less than the required criteria,	Release the refund freeze. Prepare Form 3198, <i>Special Handling Notice for Examination Case Processing</i> , and annotate in red - RH - Requires Release.
If, after contact with the taxpayer or through research you determine the taxpayer is liable for a balance due return greater than the required criteria,	A Statutory Notice of Deficiency must be issued.
If taxpayer cannot be located,	Consider the case circumstances and determine if a Statutory Notice of Deficiency should be issued to allow the refund to offset the liability. It is prudent to make a valid assessment and apply the refund to the balance due.
If assessment is not required because the taxpayer has no liability,	Release the freeze.
If the taxpayer cannot be contacted, is uncooperative or refuses to file, and there is no indication of a greater income level in the case file,	Issue a Statutory Notice of Deficiency if there will be a balance due.
If there are indications of a greater income level and additional case development is necessary,	Request approval to continue the RH past the designated hold period.
Statutory Notice of Deficiency should be issued or taxpayer does not respond to the 30-Day letter,	Issue a Statutory Notice of Deficiency and transfer RH credit to the deficiency module per regular IRM guidance.

IF	THEN
Enough time remains within the designated hold period to allow for default and assessment and current year refund is less than the tax, penalties, and interest on the Statutory Notice of Deficiency year(s),	The computer will transfer the money to the delinquent year upon assessment.
Not enough time remains within the refund hold time period to allow for default and assessment and current year refund is less than the tax, penalties, and interest on the Statutory Notice of Deficiency year(s),	Secure taxpayer Statement or Justification Memo to continue RH until the assessment is posted and offset takes place. Prepare Form 3198, <i>Special Handling Notice for Examination Case Processing</i> , to have credit transferred and route to Case Processing. Request transfer of the entire refund held by the TC 570/999 to the earliest tax period and request input of TC 570 to the Statutory Notice of Deficiency year.
Current year refund is more than the tax, penalties, and interest of the Statutory Notice of Deficiency year(s),	Prepare Form 3198, <i>Special Handling Notice for Examination Case Processing</i> , to request transfer of an amount equal to the tax, penalty, and interest to each Statutory Notice of Deficiency year. Request input of TC 570 to that tax period and input TC 290 for \$.00 with PC 08 and RC 085 to the RH year.

- (3) When 60 days or less remain in the designated hold period, make a decision whether to:
- a. Issue a statutory notice of deficiency and transfer credit.
  - b. Release the freeze, or
  - c. Request approval to hold the refund beyond the designated time period.

**Note:** If the refund needs to be held longer, -L freeze should be established on RH year and a TC 290 input per instructions in IRM 25.12.1.7, *Functional Processing*. Only CSEO may hold a refund beyond the designated period.

- (4) For Statutory Notice of Deficiency Cases:

IF	THEN
Statutory Notice of Deficiency should be issued,	a. Prepare the report and issue the 30-day letter. b. Prepare and process an SFR.
Taxpayer does not respond to the 30-day letter,	Issue a Statutory Notice of Deficiency and transfer RH credit to the TDI module.
Enough time remains within the designated hold period to allow for default and assessment,	The computer will transfer the money to the delinquent year upon assessment.

25.12.1.11.1.1.1  
(09-25-2008)  
**CSEO Revenue Protection Strategy RH Case Processing**

- (1) The Revenue Protection Strategy (RPS) Program includes cases where the Earned Income Tax Credit (EITC) claimed by a taxpayer is being held by a TC 576, Unallowable Tax Hold, coupled with TC 768, Earned Income Credit Tax Credit, in the current year. These cases are worked by Examination, Accounts Management and/or Criminal Investigation. Cases with TC 420 indicate AIMS control has been assigned to Correspondence Examination. The EITC Program takes precedence in holding current year refunds. If there is sufficient additional refund beyond that being held by the EITC program, the taxpayer will also be included in the RH program. Notification from each program will be issued separately to the taxpayer.
- (2) When the RHC or an assigned employee/function identifies that a taxpayer with a RH is also being worked in the RPS, contact the RPS Coordinator in CSEO immediately to coordinate processing.
- (3) RH and RPS cases are combined and worked In CSEO/Correspondence Examination.

**Note:** EITC should not release the freeze or remaining refund when they are done if there is another year with an L freeze or TDI.

25.12.1.12  
(12-19-2017)  
**Taxpayer Responses Received in Accounts Management (AM)**

- (1) Taxpayers may contact AM in an effort to resolve the Refund Hold condition. CP 88 notices issued for RH include toll-free numbers for SB/SE Account Inquiries and W&I Account Inquiries. See IRM 25.12.1.12.1, *Delinquent Return Refund Hold Freeze Toll-free Contacts for CP 63* and IRM 25.12.1.12.2, *Delinquent Return Refund Hold Freeze Toll-free Contacts for CP 88*.
- (2) Referral of taxpayers by AM to 1-866-897-3315 should be based on the RH account identification and CP 63, per IRM 25.12.1.2, *How to Identify Delinquent Return Refund Hold*. **DO NOT** refer taxpayers inquiring about the **STATUS** of their refund. Follow the normal refund inquiry procedures for your function if there is no evidence of a Delinquent Return Refund Hold on the account. See IRM 25.12.1.2, *How to Identify Delinquent Return Refund Hold*.

- 25.12.1.12.1  
(07-17-2015)  
**Delinquent Return  
Refund Hold Freeze  
Toll-free Contacts for CP  
63**
- (1) CP 63 is issued as a result of a collection process liability determination. Responses are worked by Collection employees. The CP 63 toll-free number is 1-866-897-3315. AM will have minimal interaction with RH for CP 63 because the accounts are assigned to Collection, with a Collection toll-free number.
  - (2) Once it is determined the toll-free contact involves RH (see IRM 25.12.1.2, *How to Identify Delinquent Return Refund Hold*) and CP 63, **DO NOT** address the case in any way. Advise the taxpayer to call the CP 63 toll-free number above, per the letter the taxpayer will receive or has already received.
- Note:** If the taxpayer has filed electronically he/she may be calling prior to the CP 63 having been issued.
- (3) If the taxpayer has not received the letter yet, advise the taxpayer he/she will be receiving a letter and the number to contact for CP 63 is 1-866-897-3315 in order to resolve the RH freeze.
  - (4) **DO NOT** address the delinquency(ies) that caused the RH freeze. Refer the taxpayer to the toll-free CP 63 number.
  - (5) **DO NOT** attempt to release Delinquent Return RH freezes when taxpayers make toll-free contact to AM toll-free lines. Provide the taxpayer in RH with the toll-free CP 63 number.
  - (6) The RH toll-free assistors can advise the taxpayer in which returns are required to be filed or resolve the delinquency(ies) in order for the taxpayer's current year refund to be released. They will update the ASFR system when appropriate to prevent inappropriate actions by ASFR.
- 25.12.1.12.2  
(12-19-2017)  
**Delinquent Return  
Refund Hold Freeze  
Toll-free Contacts for CP  
88**
- (1) CP 88 is issued as a result of an Examination process liability determination. Responses are worked by AM and Examination employees. Toll-free numbers provided with CP 88 are 1-800-829-0922 for W&I Account Inquiries or 1-800-829-8374 for SB/SE Account Inquiries.
  - (2) Employees in Examination work responses to CP 88 per IRM 4.19.17.7.1, *Refund Hold (RH) Cases*.
- 25.12.1.12.3  
(06-20-2023)  
**Correspondence or  
Claims Received in AM**
- (1) When correspondence or claims are received for a RH account, they must be given priority attention, and referred to the appropriate RH coordinator:

- (2) Route correspondence or claims to the appropriate area according to CP 63 or CP 88 letter procedures.

IF	AND	THEN
CP 63 Response is received on a RH case via written correspondence,	NA	<b>DO NOT RELEASE REFUND.</b> Route response to the Refund Hold Coordinator: AUSC, Stop 5501 PO Box 149338 Austin TX 78714-9338. Private Delivery Service (PDS) address is: Internal Revenue Service 3651 South I-H 35 Stop 5501, Austin, TX, 78748. Advise the taxpayer to file all delinquent returns to resolve the freeze situation. If further assistance is required provide the toll-free number 1-866-897-3315. DO NOT prepare Form 4442, <i>Inquiry Referral</i> . <b>DO NOT</b> advise the taxpayer his/her refund will be released by calling this number.
Amended return is received	The amended refund amount no longer meets the criteria in IRM 25.12.1.2, <i>How to Identify Delinquent Return Refund Hold</i> , and all payments belong (TC 610) to the refund year.	Process the amended return.
Amended return is received	The amended refund amount still meets the criteria in IRM 25.12.1.2, <i>How to Identify Delinquent Return Refund Hold</i> , and/or all payments do not belong (TC 610) to the refund year.	Contact the RHC in Austin. See <b>Who/Where</b> on <b>Serp</b> to determine the RHC at the AUSC site.
Amended return is received	The amended refund amount still meets the criteria in IRM 25.12.1.2, <i>How to Identify Delinquent Return Refund Hold</i> , and all payments belong (TC 610) to the refund year and TC 570, Julian date 999 is present on the module.	Process amended return using Hold Code 2 to hold the notice and refund. Issue the taxpayer 288C letter advising them their refund is being held until all delinquent returns are filed and to contact 1-866-897-3315 if further assistance is needed.
Delinquent returns or copies of a filed return(s) received	NA	Follow IRM 5.19.2.6.4.5.12, <i>IMF Response with Original Return</i> , for processing returns received.

IF	AND	THEN
Injured Spouse Allocation is received	One or both spouses owe child support or other federal debt.	Refer to IRM 25.12.1.12.4, <i>Processing Injured Spouse Allocations</i> .
Taxpayer indicates an economic hardship	NA	See IRM 25.12.1.9, <i>Taxpayer Advocate Service (TAS) Consideration</i> to determine if referral to TAS is appropriate.

25.12.1.12.4  
(06-20-2023)

**Processing Injured Spouse Allocations**

- (1) AM may receive Form 8379, *Injured Spouse Allocation*, attached to an original or amended return. These allocations must be expedited if the account contains a RH TC 570 with a “999” in the Julian date of the Document Locator Number.
- (2) Contact the appropriate Refund Hold Coordinator for Injured Spouse to discuss the case circumstances and determine whether a refund should be issued to the injured spouse. See SERP, Who/Where tab, **Refund Hold Coordinators**.
- (3) If there is an open TC 570 with a “999” in the Julian date of the Document Locator Number:
  - a. Verify that the allocation is complete.
  - b. Compute the injured spouse refund.
  - c. Disallow or reject the allocation when necessary.
- (4) If approved, issue the manual refund for the allocated amount.
  - a. Note in remarks section on Form 5792, *Request for IDRS Generated Refund (IGR)*, “Injured spouse allocation, spouse not liable for TDI”.
  - b. Close your control base.
  - c. Do not attempt to release or transfer any remaining credit. Credit in excess of the manual refund will be held on the account pending release of the RH freeze or credit transfer. **Under no circumstances should a RH freeze be released without CSCO or CSEO concurrence.**
- (5) If disapproved:
  - a. Send a 3179C letter advising the taxpayer the delinquent returns must be filed.
  - b. Advise the taxpayer to refile Form 8379, *Injured Spouse Allocation*, once the delinquent years are resolved and the overpayment is allowed to be released, and
  - c. Update AMS to show the actions taken to resolve the request.
  - d. Provide the Delinquent Return Refund Hold toll-free number, 1–866–897–3315, with hours of operation between 7:00 a.m. and 7:00 p.m. (Central Time).

25.12.1.13  
(06-20-2023)

(1) Attempt to contact the taxpayer within 10 days of receiving notification.

**Area Office Collection**

IF	THEN
Your function is unable to resolve the taxpayer’s problem and the taxpayer’s response meets TAS referral criteria,	Follow procedures in IRM 25.12.1.9, <i>Taxpayer Advocate Service (TAS) Consideration</i> .
The taxpayer is affected by a natural disaster or emergency,	Follow procedures in IRM 25.12.1.10, <i>Guidelines for Taxpayers in Disaster and Emergency Areas</i> .
There is a filing requirement,	Set a date for filing.
The taxpayer agrees to file within 30 days,	Document the case history for a 45-day follow up.
The return is received within the 30 days,	Attach Form 13133, <i>Expedite Processing Cycle</i> , or mark the return in red with “Expedite Processing-Refund Hold.”
The return is not received by the follow-up date,	Consider referring the case to ASFR or Examination.
The taxpayer agrees to file on a date beyond the referral deadline,	Advise the taxpayer that you will document the commitment to file in the case notes but, because it will not be filed by the referral deadline, the case has to be transferred to ASFR/Examination for further review and follow up. ASFR and Examination referrals must be made in sufficient time to issue a Statutory Notice of Deficiency within the designated hold period. If sufficient time does not exist, referral is not warranted.
The taxpayer previously filed,	Follow current IRM guidelines for closing the TDI.
The taxpayer is not required to file,	Follow current IRM guidelines for closing the TDI.
The delinquent return would probably yield a refund,	Follow current IRM guidelines for closing the TDI.
The liability would be less than IRM 5.19.2.6.4.5.3.2, <i>IMF Little or No Tax Due</i> ,	Follow current IRM guidelines for closing the TDI.
The taxpayer refuses to file or the taxpayer cannot be located or contacted,	Consider referring to ASFR or Examination.

IF	THEN
A referral is not appropriate or is not accepted,	<i>Consider</i> using the remaining time to pursue resolution (extending beyond the designated hold period if warranted).
All efforts to resolve the Refund Hold are exhausted,	Allow the refund to systemically release after the designated hold period has expired.

25.12.1.14  
(12-19-2017)  
**Handling the Refund  
Overview**

- (1) This subsection provides information on disposition of the refund: how and when to release it and how to continue to hold it if more time is needed.
- (2) This subsection describes options to continue holding the refund with the taxpayer's agreement or with managerial approval (absent the taxpayer's agreement).
- (3) If the taxpayer does not voluntarily file the delinquent return(s) and you anticipate a liability, See IRM 25.12.1.2, *How to Identify Delinquent Return Refund Hold*, and allow a Statutory Notice of Deficiency to issue. Once a Statutory Notice of Deficiency (90-day letter) is issued for the tax year, the proposed refund can be transferred to pay the proposed future liability. It will remain there until a return is filed or the Service imposes the proposed assessment after the appropriate suspense period. See IRM 5.18.1.9.2.2.3, *Undelivered 90-day Letter (Statutory Notice of Deficiency)*, for ASFR Statutory Notice of Deficiency time frames.

**Note:** Only CSEO may consider holding a refund beyond the designated hold period. See IRM 25.12.1.7, *Functional Processing, for criteria and procedures*.

25.12.1.14.1  
(12-19-2017)  
**Releasing the Refund  
Hold Freeze**

- (1) The assigned area, CSCO OR CSEO, is responsible for ensuring the RH is properly and timely resolved prior to release.
- (2) Refunds are released systemically by Master File or by manual request through IDRS.
- (3) Refunds are released systemically under the following conditions:
  - The designated hold period expires. A TC 571 is used with 998 in the Julian date. The six-month period begins April 15 for the current year or from the date of filing, whichever is later.
  - A TC 290 or TC 300 coupled with a TC 599 posts to the SFR/ASFR delinquency(ies). A TC 571 is used with 999 in the Julian date.
  - A TC 590, 591, or 593 post to the delinquency(ies).
  - A freeze restriction is present (-C, -V, -W, -Z, or Z-).
- (4) Manual release of the freeze takes place by **input on IDRS of a TC 290 for \$.00 with Priority Code (PC) 08, and Reason Code (RC) 085 to the Refund Hold module** (TY of refund being held) when one of the following criteria is met:

- a. Liability determination has been made on all delinquency(ies) related to the taxpayer and there are no balance due modules unless there are Compliance select codes present
- b. All delinquent return(s) are submitted and there are no balance due conditions
- c. The taxpayer is experiencing an economic hardship and supporting documentation has been provided by Taxpayer Advocate Service (TAS) on the Operations Assistance Request (OAR)
- d. The taxpayer is in a declared disaster area and has self identified as an affected taxpayer
- e. The taxpayer filed with spouse and it has been verified there are no balance due conditions related to the taxpayer
- f. The taxpayer is deceased
- g. The taxpayer is in bankruptcy
- h. The taxpayer is in a combat zone and there is no exit date present on CC IMFOL with an E definer

**Caution:** **DO NOT** manually release the refund if there are any other non-RH TC 570 present on the module, such as for RIVO or CI.

**Note:** Input of a TC 571 will not release the RH freeze.

- (5) Due to the high potential for duplicate/erroneous refunds being issued when a RH freeze is released and manual refunds input, manual refunds generated for Delinquent Return Refund Hold are restricted to taxpayers meeting economic hardship criteria. They are limited to the amount substantiated by the Hardship Documentation, and cannot be greater than the amount of the held refund.
- (6) The assigned area is responsible for releasing the freeze when appropriate. If a taxpayer contacts a non-assigned employee about a RH release, the non-assigned employee should refer the taxpayer to the functional area for action. Refer to **SERP, Who/Where**, for RHC contact information.
- (7) Release of the refund proceeds manually will only be completed with approval of CSCO caseworkers assigned to work TAS Operations Assistance Requests (OARs) when the taxpayer has documented an economic hardship per IRM 25.12.1.9, *Taxpayer Advocate Service (TAS) Consideration* or is in a federally declared disaster area per IRM 25.12.1.10, *Guidelines for Taxpayers in Disaster and Emergency Areas*.
- (8) If all efforts to resolve the RH are exhausted, ensure the taxpayer received the CP 63 letter and allow the refund to release systemically at the end of the designated hold period.

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## Exhibit 25.12.1-1 (06-20-2023)

## Acronyms

Acronym	Explanation
ADR	Address Research
AIMS	Audit Information Management System
AMS	Account Management Service
AO	Area Office
ASFR	Automated Substitute for Return
AUSC	Austin Service Center
BOD	Business Operating Division
CFf	Collection Field Function
CFOL	Computer Files On Line
CI	Criminal Investigation
CP	Computer Paragraph - Computer generated notices
CSCO	Compliance Services Collection Operation
CSEO	Compliance Services Examination Operation
EITC	Earned Income Tax Credit
GII	Generalized IDRS Interface
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRP	Information Return Processing
IRPTR	information Return Processing Transcript
OAR	Operations Assistance Request
OFP	Organization Function Program
PII	Personally Identifiable Information
RAC	Refund Anticipation Check
RAL	Refund Anticipation Loan
RC	Reason Code
RH	Refund Hold
RHC	Refund Hold Coordinator
RIVO	Return Integrity and Verification Operation
RSED	Refund Statute Expiration Date
SB/SE	Small Business / Self Employed

## Exhibit 25.12.1-1 (Cont. 1) (06-20-2023)

## Acronyms

Acronym	Explanation
SERP	Servicewide Electronic Research Program
SNOD	Statutory Notice of Deficiency
SSA	Social Security Administration
TAS	Taxpayer Advocate Service
TC	Transaction Code
TDI	Taxpayer Delinquency Investigation
TDS	Transcript Delivery System
TIN	Taxpayer Identification Number
TOP	Treasury Offset Program
TPP	Taxpayer Protection Program
W&I	Wage and Investment
WOEA	Warning of Enforcement Action