



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

25.25.11

JANUARY 9, 2026

## EFFECTIVE DATE

(01-17-2026)

## PURPOSE

- (1) This transmits revised IRM 25.25.11, Revenue Protection, Withholding Work Only (WOW) (Notice CP 05A) Procedures.

## MATERIAL CHANGES

- (1) IRM 25.25.11.1(1) - Updated Program Scopes and Objectives with clearer language for clarity. IPU 25U3647 issued 10-20-2025
- (2) IRM 25.25.11.1(5) - Added primary stakeholders. IPU 25U3647 issued 10-20-2025
- (3) IRM 25.25.11.1.2 - Revised to reorganize front matter - IRM subsection changed to Authority from Program Management & Review. IPU 25U3647 issued 10-20-2025
- (4) IRM 25.25.11.1.3 - Revised to reorganize front matter - IRM subsection changed to Roles and Responsibilities from Authority. IPU 25U3647 issued 10-20-2025
- (5) IRM 25.25.11.1.4, Responsibilities - Updated IRM reference number. IPU 25U3249 issued 05-08-2025
- (6) IRM 25.25.11.1.4 - Revised to reorganize front matter - IRM subsection changed to Program Management & Review from Responsibilities. IPU 25U3647 issued 10-20-2025
- (7) IRM 25.25.11.1.5 - Added new sub section for Program Controls. IPU 25U3647 issued 10-20-2025
- (8) IRM 25.25.11.1.6 - Changed subsection title from Acronyms to Terms & Acronyms. IPU 25U3647 issued 10-20-2025
- (9) IRM 25.25.11.2(1) - Clarified WOW inventory, added OUO to 7W case criteria, added OUO to TC 810 RC 4 criteria and added OUO to TC 810 RC 7 criteria. IPU 25U3647 issued 10-20-2025
- (10) IRM 25.25.11.2(1) - Added TC 810 RC 6 and OUO case criteria.
- (11) IRM 25.25.11.2(2) - Added OUO for the WOW tool adjustment information and clarified information on the WOW tool. IPU 25U3647 issued 10-20-2025
- (12) IRM 25.25.11.2(3) - Added information on the WOW tool. IPU 25U3647 issued 10-20-2025
- (13) IRM 25.25.11.2(4) - Clarified WOW inventory. IPU 25U3647 issued 10-20-2025
- (14) IRM 25.25.11.3, Notice CP 05A Responses - Updated procedures to add guidance for estimated tax payments. Updated undeliverable mail process. IPU 25U0074 issued 01-21-2025
- (15) IRM 25.25.11.3, Notice CP 05A Responses - Updated category code for paper correspondence and guidance for OARS. IPU 25U0099 issued 01-24-2025
- (16) IRM 25.25.11.3, Notice CP 05A Responses - Updated procedures for returns with estimated taxes. IPU 25U0239 issued 02-20-2025
- (17) IRM 25.25.11.3, Notice CP 05A Responses - Updated 4442 and OAR assigning procedures. IPU 25U0402 issued 03-24-2025

- (18) IRM 25.25.11.3, Notice CP 05A Responses - Updated Routing Guide. IPU 25U0393 issued 03-18-2025
- (19) IRM 25.25.11.3, Notice CP 05A Responses - Updated -A freeze procedures. IPU 25U0429 issued 04-07-2025
- (20) IRM 25.25.11.3, Notice CP 05A Responses - Updated IDRS numbers for correspondence. IPU 25U3249 issued 05-08-2025
- (21) IRM 25.25.11.3, Notice CP 05A Responses - Updated case assigning process for 4442 and OAR in EFS. IPU 25U3437 issued 06-26-2025
- (22) IRM 25.25.11.3 - Changed subsection title from Notice CP 05A Responses to Taxpayer Responses. IPU 25U3647 issued 10-20-2025
- (23) IRM 25.25.11.3(1) - Edited taxpayer response table for sorting and routing. IPU 25U3647 issued 10-20-2025
- (24) IRM 25.25.11.3(2) - Updated information for EFS application and IDRS controls for correspondence received. IPU 25U3647 issued 10-20-2025
- (25) IRM 25.25.11.3(3) - Added new information to update IDRS controls for OAR and 4442 referrals. IPU 25U3647 issued 10-20-2025
- (26) IRM 25.25.11.3.1 - Changed subsection 2 title from CP 05A - Identity Theft Response to Identity Theft Response. IPU 25U3647 issued 10-20-2025
- (27) IRM 25.25.11.3.1(1) - Clarified IDT information. IPU 25U3647 issued 10-20-2025
- (28) IRM 25.25.11.3.1(2) - Edited IDRS control information. IPU 25U3647 issued 10-20-2025
- (29) IRM 25.25.11.3.1(3) - Edited instructions for TP requesting IDT return. IPU 25U3647 issued 10-20-2025
- (30) IRM 25.25.11.3.1(4) - New instructions added in table for resolving accounts with identity theft with prior adjustments. IPU 25U3647 issued 10-20-2025
- (31) IRM 25.25.11.3.1(4) - Edited instructions for identity theft, added note and numbered table.
- (32) IRM 25.25.11.3.2, Notice CP 05A - Non-Identity Theft Response - Updated SSA-OARS guidance for ITIN returns. Updated -E freeze process. IPU 25U0074 issued 01-21-2025
- (33) IRM 25.25.11.3.2, Notice CP 05A - Non-Identity Theft Response - Updated guidance for verification. IPU 25U0099 issued 01-24-2025
- (34) IRM 25.25.11.3.2, Notice CP 05A - Non-Identity Theft Response - Update Third-Party letter process for sending letter 6255C. IPU 25U0225 issued 02-14-2025
- (35) IRM 25.25.11.3.2 - Notice CP 05A - Non-Identity Theft Response - Updated Category code for Third-Party letter process. IPU 25U0239 issued 02-20-2025
- (36) IRM 25.25.11.3.2, Notice CP 05A - Non-Identity Theft Response - Updated verification process. IPU 25U0393 issued 03-18-2025
- (37) IRM 25.25.11.3.2, Notice CP 05A - Non-Identity Theft Response - Updated verification procedures. IPU 25U0402 issued 03-24-2025

- (38) IRM 25.25.11.3.2, Notice CP 05A- Non-Identity Theft Response - Updated procedures for credit elects. Updated **No IRPTR** guidance. IPU 25U0429 issued 04-07-2025
- (39) IRM 25.25.11.3.2, Notice CP 05A - Non-Identity Theft Response - Updated Rule 7W procedures. IPU 25U3249 issued 05-08-2025
- (40) IRM 25.25.11.3.2, Notice CP 05A - Non-Identity Theft Response - Updated Rule 7W process. Added action for accounts meeting RIVO threshold. Added action for accounts which does not verify. Added mailing procedures for accounts with -O freeze. IPU 25U3437 issued 06-26-2025
- (41) IRM 25.25.11.3.2 - Changed subsection 2 title from CP 05A - Non-Identity Theft Response to Non-Identity Theft Response. IPU 25U3647 issued 10-20-2025
- (42) IRM 25.25.11.3.2(2) - Edited IDRS control information. IPU 25U3647 issued 10-20-2025
- (43) IRM 25.25.11.3.2(3) - Edited credit elect procedures. IPU 25U3647 issued 10-20-2025
- (44) IRM 25.25.11.3.2(4) - Added OUO for 7W cases. IPU 25U3647 issued 10-20-2025
- (45) IRM 25.25.11.3.2(5) - Updated -O freeze instructions. IPU 25U3647 issued 10-20-2025
- (46) IRM 25.25.11.3.2(6) - Added OUO and Form 8959 instructions. IPU 25U3647 issued 10-20-2025
- (47) IRM 25.25.11.3.2(7) - Added description for Letters 105C/106C. IPU 25U3647 issued 10-20-2025
- (48) IRM 25.25.11.3.2(8) - Box 1 If column: Added OUO instructions for verification information and added procedures for TC 810 RC 7 cases. Then column: Updated TC 810 RC 7 IDRS control instructions for reversal. IPU 25U3647 issued 10-20-2025
- (49) IRM 25.25.11.3.2(8) - Box 2 If column: Added OUO instructions for verification information and added procedures for TC 810 RC 7 cases. Then column: Updated TC 810 RC 7 IDRS control instructions for reversal. IPU 25U3647 issued 10-20-2025
- (50) IRM 25.25.11.3.2(8) - Box 3 If column: Added OUO instructions for verification information and added procedures for TC 810 RC 7 cases. Then column: Added OUO and exception for -E freeze and updated TC 810 RC 7 IDRS control instructions for reversal. IPU 25U3647 issued 10-20-2025
- (51) IRM 25.25.11.3.2(8) - Box 4 If column: Added OUO instructions for verification information and added procedures for TC 810 RC 7 cases. Then column: Clarified adjustment instructions and updated TC 810 RC 7 IDRS control instructions for reversal. IPU 25U3647 issued 10-20-2025
- (52) IRM 25.25.11.3.2(8) - Box 5 If column: Added OUO to criteria for instruction and added procedures for TC 810 RC 7 cases. Then column: Updated instructions for adjustment. IPU 25U3647 issued 10-20-2025
- (53) IRM 25.25.11.3.2(8) - Box 6, Box 7 If column: Added procedures for TC 810 RC 7 cases. IPU 25U3647 issued 10-20-2025
- (54) IRM 25.25.11.3.2(8) - Box 8 Then column: Added instructions to reverse TPP markers. IPU 25U3647 issued 10-20-2025
- (55) IRM 25.25.11.3.2(8) - Table note at bottom: Added OUO to criteria and clarified caution statements. Created a new table for paragraph 9 for criteria for Third-Party Contact. IPU 25U3647 issued 10-20-2025
- (56) IRM 25.25.11.3.2(8) - Table 1 Box 8: Added additional criteria for researching TPP UNP 126/0.

- (57) IRM 25.25.11.3.3 - Added a new subsection 2 for 105C/106C/916C responses under Taxpayer Responses. Original content was prior IRM 25.25.11.4, Letter 105C/106C Disallowance Responses. IPU 25U3647 issued 10-20-2025
- (58) IRM 25.25.11.3.3(3) - Added OUO and Form 8959 instructions. IPU 25U3647 issued 10-20-2025
- (59) IRM 25.25.11.3.3(4) - Updated appeals instructions on table. IPU 25U3647 issued 10-20-2025
- (60) IRM 25.25.11.4, Letter 105C/106C Disallowance Responses - Updated category code for paper correspondence. IPU 25U0099 issued 01-24-2025
- (61) IRM 25.25.11.4, Letter 105C/106C Disallowance Responses - Updates exam surveyed procedures. IPU 25U0402 issued 03-24-2025
- (62) IRM 25.25.11.4, Letter 105C/106C Disallowance Responses - Updated IDRS numbers for correspondence. IPU 25U3249 issued 05-08-2025
- (63) IRM 25.25.11.4 - Changed subsection title to Statute Imminent / Statute Expired and moved content from prior IRM 25.25.11.5. Moved prior content from IRM 25.25.11.4 to new IRM 25.25.11.3.3. IPU 25U3647 issued 10-20-2025
- (64) IRM 25.25.11.6, Rejects - Updated freeze code procedures. IPU 25U0393 issued 03-18-2025
- (65) IRM 25.25.11.6, Rejects - Updated freeze code and TC810 procedures. IPU 25U0402 issued 03-24-2025
- (66) IRM 25.25.11.6, Rejects - Added mailing procedures for accounts with -O freeze. Added procedures for cases with -O indicator with Form 4442 or OAR requests. IPU 25U3437 issued 06-26-2025
- (67) IRM 25.25.11.5 - Changed subsection title from Rejects to No Response to Correspondence and moved content from prior IRM 25.25.11.6. IPU 25U3647 issued 10-20-2025
- (68) IRM 25.25.11.5(1) - Added instructions on how cases are assigned. IPU 25U3647 issued 10-20-2025
- (69) IRM 25.25.11.5(2) - Updated -O freeze instructions. IPU 25U3647 issued 10-20-2025
- (70) IRM 25.25.11.5(3) - Added description for Letters 105C/106C. IPU 25U3647 issued 10-20-2025
- (71) IRM 25.25.11.5(4) - Box 2 If column: Added OUO instructions for verification information and procedures for TC 810 RC 7 cases. Updated IDRS control information for TC 810 RC 7 case reversals. IPU 25U3647 issued 10-20-2025
- (72) IRM 25.25.11.5(4) - Box 3 If column: Added OUO instructions for verification information and procedures for TC 810 RC 7 cases. Updated IDRS control information for TC 810 RC 7 case reversals. IPU 25U3647 issued 10-20-2025
- (73) IRM 25.25.11.5(4) - Box 4 Then column: Added link to identity theft instructions. IPU 25U3647 issued 10-20-2025
- (74) Exhibit 25.25.11-1 - Withholding Only Work (WOW) Reject Codes - updated reject codes and definitions. IPU 25U0225 issued 02-14-2025
- (75) Exhibit 25.25.11-1 - Changed title from Withholding Only Work (WOW) Reject Codes to Withholding Only Work (WOW) IAT Tool Reject Codes. IPU 25U3647 issued 10-20-2025

## **EFFECT ON OTHER DOCUMENTS**

A IRM 25.25.11 dated December 19, 2024 (effective date 01-01-2025) is superseded. This IRM includes the following IRM Procedural Updates (IPUs): IPU 25U0074 issued 01-07-2025, IPU 25U0099 issued 01-24-2025, IPU 25U0225 issued 02-14-2025, IPU 25U0239 issued 02-20-2025, IPU 25U0393 issued 03-18-2025, IPU 25U0402 issued 03-24-2025, IPU 25U0429 issued 04-07-2025, IPU 25U3249 issued 05-08-2025, IPU 25U3437 issued 06-26-2025 and IPU 25U3647 dated 10-20-2025.

## **AUDIENCE**

Campus employees in Return Integrity Verification Operations, Return Integrity and Compliance Services

Denise D. Davis  
Director, Return Integrity Verification Program Management  
Taxpayer Services



25.25.11

Withholding Only Work (WOW) (Notice CP 05A) Procedures

## Table of Contents

25.25.11.1 Program Scope and Objectives

25.25.11.1.1 Background

25.25.11.1.2 Authority

25.25.11.1.3 Roles and Responsibilities

25.25.11.1.4 Program Management and Review

25.25.11.1.5 Program Controls

25.25.11.1.6 Terms and Acronyms

25.25.11.1.7 Related Resources

25.25.11.2 Withholding Only Work (WOW) Overview

25.25.11.3 Taxpayer Responses

25.25.11.3.1 Identity Theft Response

25.25.11.3.2 Non-Identity Theft Response

25.25.11.3.3 Letters 105C/106C/916C Responses

25.25.11.4 Statute Imminent / Statute Expired

25.25.11.5 No Response to Correspondence

Exhibits

25.25.11-1 Withholding Only Work (WOW) IAT Tool Reject Codes





25.25.11.1  
(10-20-2025)  
**Program Scope and Objectives**

- (1) Purpose: Effective January 1, 2022, this IRM section provides guidance for Return Integrity Verification Operations (RIVO) employees, when verifying individual master file returns for potential fraudulent federal withholding. Individual master file returns are scored through the Dependent Database (DDb) or through the Return Review Program (RRP) system using filters and models to select returns with potential fraudulent withholding claimed.

**Note:** Prior to January 1, 2022, this program identified individual master file returns for potential fraudulent wages and/or withholding claimed on returns.

- (2) Audience: The audience intended in this IRM is RIVO employees.
- (3) Policy Owner: The Return Integrity Verification Program Management (RIVPM) is the policy owner of this program.
- (4) Program Owner: RIVPM is the program office responsible for oversight of this program.
- (5) Primary Stakeholders: The primary stakeholders are RIVO and organizations that collaborate with RIVO.

25.25.11.1.1  
(03-24-2020)  
**Background**

- (1) Return Integrity Verification Program Management (RIVPM) strengthens the integrity of the tax system by:
  - Protecting the public interest by improving IRS's ability to detect and prevent improper refunds
  - Serving the public interest by taking actions fairly and correctly to identify, evaluate and prevent the issuance of improper refunds
  - Helping taxpayers understand the refundable tax credits for which they are eligible

25.25.11.1.2  
(10-20-2025)  
**Authority**

- (1) Refer to the following:
  - IRM 1.2.1.5.10, *Policy Statement 4-21, Selection of returns for examination*
  - IRM 1.1.13-1, *Taxpayer Services (TS) Organization Chart and Structure*
  - Various Internal Revenue Codes (IRC) including but not limited to:
  - IRC 6402(a), *Authority to make credits or refunds*
  - IRC 6401, *Amounts treated as overpayments*
  - IRC 6404, *Abatements of tax*
  - IRC 6213, *Restrictions on assessments and math error authority*

25.25.11.1.3  
(10-20-2025)  
**Roles and Responsibilities**

- (1) Return Integrity Verification Program Management (RIVPM) has responsibility for information in this IRM. Information is published in the IRM on a yearly basis.
- (2) The Director of RIVPM is responsible for the policy related to this IRM.
- (3) The Chief of the RIVPM Policy & Analysis is responsible for ensuring this IRM is timely submitted to Media and Publications each year.
- (4) More information can be found in IRM 1.1.13.4, *Return Integrity and Compliance Services (RICS)*.

25.25.11.1.4 (10-20-2025) <b>Program Management and Review</b>	(1) The program has reports to track the inventory, including receipts and closures.  (2) A quality control program is in place to review all processes to ensure accuracy and effectiveness.
25.25.11.1.5 (10-20-2025) <b>Program Controls</b>	(1) The following activities help ensure program success: <ul style="list-style-type: none"> <li>• Conducting program reviews.</li> <li>• Conducting policy reviews.</li> <li>• Developing and maintaining IRM guidelines.</li> <li>• Developing and maintaining reports.</li> <li>• Maintaining system access levels for employees.</li> <li>• Supplying training to RIVO employees, as needed.</li> <li>• Protecting the public interest by improving IRS's ability to detect and prevent improper refunds.</li> </ul>
25.25.11.1.6 (10-20-2025) <b>Terms and Acronyms</b>	(1) For a list of Acronyms used throughout Return Integrity Verification Operations (RIVO) see IRM 25.25.1.1.6, <i>Acronyms</i> .
25.25.11.1.7 (04-16-2024) <b>Related Resources</b>	(1) The related resources listed below must be used for account research and issue resolution. These related resources must be accessed through the IRS Intranet-Servicewide Electronic Research Program (SERP) site. <ul style="list-style-type: none"> <li>• IRM 25.25, <i>Revenue Protection</i></li> <li>• IRM 25.23, <i>Identity Protection and Victim Assistance</i></li> <li>• IRM 21, <i>Customer Account Services</i></li> <li>• IRM 2, <i>Information Technology</i></li> <li>• IRM 3, <i>Submission Processing</i></li> <li>• IRM 4, <i>Examining Process</i></li> </ul> (2) IDRS restricted access accounts are accounts where a user must request special permissions to access the account through IDRS. Follow IRM 21.2.1.3.2, <i>Authorized IDRS Access</i> .
25.25.11.2 (01-09-2026) <b>Withholding Only Work (WOW) Overview</b>	(1) When Return Integrity Verification Operations (RIVO) identifies a return containing potential fraudulent withholding, a <i>Notice CP 05A, We're Holding Your Refund Until We Finish Reviewing Your Tax Return</i> is systemically issued to the taxpayer at the address of record. The Notice CP 05A requests more information to support the withholding claimed on the return and the case is suspended for 60 days. WOW inventory is placed in the WOW Database and will be updated by RIVO Fraud and Referral Evaluation (FRE) department and by RIVO employees when cases are resolved. In addition to Notice CP 05A responses, WOW inventory may include the following: <ul style="list-style-type: none"> <li>• WOW inventory may receive cases with a -E freeze (TC 810 RC 4) on the account, along with a P- and/or -R freeze. The -E freeze is a precautionary freeze code utilized to prevent erroneous refunds on these cases. WOW will follow normal procedures, addressing the <b>withholding only</b>.</li> </ul>

#  
#

- WOW inventory **will** consist of cases with a -E freeze (TC 810 RC 6) on the account, along with a P- and/or -R freeze. The -E freeze is a pre-cautionary freeze code utilized to prevent erroneous refunds on ques-  
#  
#  
#
  - WOW inventory **will** consist of cases with a -E freeze (TC 810 RC 7) on the account, along with a P- and/or -R freeze. The -E freeze is a pre-cautionary freeze code utilized to prevent erroneous refunds on ques-  
#  
#  
#
  - Rule 7W cases fall into the non-compliant filter. This rule addresses  
can be identified on CC TXMODA and will contain transaction code (TC) 971, action code (AC) 122, with MISC fields, "DDB Rule 7W1 and/or 7W". These markers are not included in AQC inventory, unless there is a subsequent AQC marker (see IRM 25.25.7.2, *Automated Questionable Credit (AQC) Inventory Types*) on the account.  
#  
#  
#
  - Cases worked in the WOW program **may** contain refundable credits. WOW cases that have refundable credits that received a Notice CP 05A or were previously referred to WOW through EFDS (i.e., STARS dispositions AA, BA, MA, and WA) or due to inventory management (i.e., Headquarters referral from AQC or Exam) must **not** be referred to another treatment stream. The WOW program will **only** work the withholding issue. The WOW program does not adjust refundable credits. **Do not** contact the RIVO employee who input the adjustment, the majority of these cases are ran through a batch tool. Follow normal procedures (i.e., amended return, math error response, etc.).
  - Identity Theft Taxpayer Responses to WOW cases.
  - Taxpayer responses to *Letter 105C, Claim Disallowed*, *Letter 106C, Claim Partially Disallowed* or *Letter 916C, Claim Incomplete for Processing; No Consideration*.
  - Taxpayer Inquiries and referrals, see IRM 25.25.13, *Account Resolution for Return Integrity Verification Operations (RIVO)*, for more information.
- (2) When no response is received from the taxpayer for the Notice CP 05A within the allotted time, the following actions are taken by RIVO Fraud and Referral Evaluation (FRE) department:
- The return is systemically dispositioned in the Electronic Fraud Detection System (EFDS) to be worked via the Withholding Only Work (WOW) tool.
  - The WOW tool will adjust the withholding on the account based on the  
#  
issue a *Letter 105C, Claim Disallowed*, or a *Letter 106C, Claim Partially Disallowed*, to the taxpayer. Accounts adjusted by the WOW tool will show a closed control base on IDRS with the control base activity, **QRP-ADJUST**, category, **QRPW**, and IDRS number that begins with **1483X**.
- Note:** Prior year cases may have the control base activity **WH-REV-ADJ**. The WOW tool does not generate history notes in IDRS.

- (3) If the WOW tool is unable to adjust the account due to issues on IDRS or the taxpayer has sent in correspondence, the WOW case will have a status of **Rejected** in the WOW database. Tax Examiners will work correspondence cases and update the case in the WOW database per IRM 25.25.11.3, *Taxpayer Responses*. Cases that have received no correspondence will be assigned by management to tax examiners to be worked per IRM 25.25.11.5, *No Response to Correspondence*.

**Note:** For more information on WOW tool rejections refer to, Exhibit 25.25.11-1, *Withholding Only Work (WOW) IAT Tool Reject Codes*.

- (4) Correspondence received in response to the Notice CP 05A or other inventory listed above in paragraph 1 above are resolved by RIVO employees.

25.25.11.3  
(10-20-2025)

- (1) Taxpayer responses must be sorted and routed using the table below.

#### Taxpayer Responses

If	Then
<i>Notice CP 05A, Information Regarding Your Refund - Refund Being Held Pending More Thorough Review</i> is returned undeliverable (may have a yellow sticker from the post office).	Destroy the notice as classified waste, per IRM 21.5.1.4.10, <i>Classified Waste</i> .
Certified <i>Letter 105C, Claim Disallowed</i> , or <i>Letter 106C, Claim Partially Disallowed</i> is returned undeliverable (may have a yellow sticker from the post office)	<b>Do not destroy as classified waste.</b> Complete Form 9856, <i>Attachment Alert</i> , to send the correspondence to Files using the DLN of the TC290X adjustment.
The reply indicates the recipient on the letter does not live at that address.	Refer to IRM 25.25.5.2.1.2, <i>The Taxpayer is Claiming Identity Theft (Letter Reply Procedures)</i> .
The account has an open control to and/or has been resolved by another function other than RIVO and/or refund has been released.	Update STARS category and disposition to "CL CAT 5" and update STARS return notes. Ensure all RIVO control bases are closed in IDRS. Update case in EFS, WOW Database and AMS. <b>Exception:</b> Amended returns with RIVO involvement must be worked by the area assigned prior to updating STARS, EFS, WOW Database and AMS. <b>Note:</b> If there are AQC or FRIV markers (which are RIVO cases) on the account, <b>do not</b> update STARS to "CL CAT 5".
The correspondence is misdirected mail and is not in response to a RIVO letter/notice, addressed by the taxpayer to an RIVO stop number and/or no RIVO indicators are on the account.	Forward the mail to the correct area, see IRM 3.10.72.5.1, <i>Routing Guide/Maildex</i> , for routing information.
There is a -L Freeze condition on the account in IDRS.	Refer to IRM 25.25.5.2.1, <i>General Replies to Letters/Notices and Undeliverable Mail</i>

If	Then
<p>There is a -A Freeze condition and/or an open control with category code XRET, TPRQ, MEFP, MEFS, MEFA, MEFC, MEFR, MEFI, DUPF, IDT1, IDT3, XRET, MXEN, IDS1, IDT6, IDT8, IDS9, SCRM, and to Accounts Management (AM) on the account</p> <p><b>Note:</b> OARs with an -A freeze should be routed to Accounts Management, <b>unless</b> there is an open RIVO generic control “1487777777, ECAT, NCAT, or NRAM on the module. See IRM 25.25.13.4.3, <i>Resolving Accounts Assigned to 1487777777</i>.</p> <p><b>Exception:</b> If the return has a control open to IDRS number 1483822222, monitor the account for a resolution for the amended return. After the resolution for the amended return is resolved, follow procedures in this IRM. For additional information, refer to IRM 21.6.3.4.2.2.1, <i>Questionable Withholding With or Without RIVO Involvement</i></p>	<ul style="list-style-type: none"> <li>• Review the case image in Accounts Management Services (AMS) to determine if the information provided in the response is necessary for AM to resolve their case. If the information is already present or is available on AMS or IDRS, classify waste the response. If a Form 14039, <i>Identity Theft Affidavit</i>, is attached with an original signature and it is not present in AMS images, route the Form 14039 to the Image Control Team (ICT) using the Form 12305, <i>Routing Slip</i>. If the AMS image contains a Form 14039, destroy the Form 14039 as classified waste. If the response includes a Form 1040-X, <i>Amended U.S. Individual Income Tax Return</i>, route the Form 1040X and envelope to ICT using the Exhibit 25.25.2-2, <i>1040X Referral Return Form</i>.</li> <li>• Review the TIN in Scheme Tracking and Referral System (STARS) for the TC 150 tax return. If the 150 tax return is found, input return notes in EFDS and if necessary, complete the verification process. Push the return to Scheme and update the return disposition and category to “CL CAT 5”.</li> <li>• Input/Update AMS notes per IRM 21.2.2.4.5(10), <i>Account Management Services (AMS)</i>.</li> <li>• Destroy the notice or letter as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i>.</li> <li>• Ensure all RIVO control bases are closed in IDRS. Update case in EFS and WOW Database.</li> </ul>
<p>The account has an ATAO (OAR) open control to a RIVO TE.</p>	<p>The account will be worked by the RIVO TE assigned to the OAR. Do not open a new control. If the case is assigned in EFS, have the lead reassign the case to the TE with the open OAR control.</p>

If	Then
	<p>Update STARS disposition to “DL”. Update STARS</p> <p>RIVO control bases are closed in IDRS. Update case in EFS, WOW Database and AMS.</p> <p><b>Exception:</b> If the posted return looks like potential IDT and has not been authenticated in TPP, send to TPP through EFDS for current year or to the TPP POC for returns not in current year EFDS. Refer to IRM 25.25.2.20, <i>Returns not in EFDS</i>.</p>
There is an -X freeze on the account with RIVO control bases that may be opened or closed. Ensure the RIVO issue has <b>correctly</b> been resolved before resolving the -X freeze on the account.	Follow IRM 25.25.13.10, <i>Manual Refund Criteria for Return Integrity Verification Operations</i> to resolve the taxpayer’s account. Once account is resolved, ensure all RIVO control bases are closed in IDRS. Update case in EFS, WOW Database and AMS.

#  
#  
#

- (2) All other incoming WOW taxpayer correspondence will be located in the Electronic File Storage (EFS) application and must be controlled to RIVO on IDRS using guidelines in IRM 21.5.1.4.2.2, *Integrated Data Retrieval System (IDRS) - Control Procedures*. All current correspondence received from the taxpayer in EFS will be controlled using: **Category**, “CP5A”, **IDRS generic number**, “1489100007” and **Activity**, “EFMMDDYYYY” (EF = Electronic File MMDDYY = Received date of the correspondence).

**Note:** A control will be opened for current correspondence, with an exception to accounts that already contain a WOW CP 05A control. Duplicate controls may be closed in mass by a POC in RIVO.

**Reminder:** Once a case is assigned to a tax examiner, the tax examiner must reassign the case(s) to their IDRS number. When there is an unsigned TWRO (4442 inquiry) controlled to IDRS number, “1487900000”, tax examiner must check AMS Alert Case information to confirm the 4442 inquiry is WOW. If the 4442 inquiry is confirmed WOW, the TE must reassign the case in AMS to their 4442 work inventory.

- (3) When working 4442 inventory or an OAR, the tax examiner must take over the case in EFS and all other WOW IDRS controls.

25.25.11.3.1  
(01-09-2026)  
**Identity Theft Response**

- (1) Identity Theft (IDT) occurs when a return is filed by someone who is not the true TIN (taxpayer identification number) owner without their knowledge/ consent. TIN owners may notify the IRS if they are a victim or potential victim of IDT. The following are examples of ways to determine an IDT filing has occurred on the true TIN owner’s account:
- TIN owners respond with Form 14039, *Identity Theft Affidavit* or statements from correspondence submitted by the taxpayer stating they have been a victim of identity theft. AMS notes may contain IDT information.



- Internal referrals and inquiries from other areas such Compliance who have made an IDT determination through their research.
- (2) If there is another open IDRS control base present on the module to a specific employee (disregard non-RIVO generic control bases), contact the controlling employee prior to resolution to coordinate efforts in order to prevent erroneous or duplicate adjustments or actions. Use Command Code (CC) FIEMP to locate the employee. Research RIVO generic control bases to ensure RIVO actions have been taken before making adjustments to accounts.
  - (3) If the taxpayer responds with Form 4506-F, *Request for Copy of Fraudulent Tax Return*, or a written request for a copy of the identity theft return on their account, refer to procedures in IRM 25.23.3.2.6.1, *Intake - Accepting Form 4506-F or Written Requests for copies of Fraudulent Return(s)* paragraph 1, box 1 for routing the request.
  - (4) Follow the procedures in the table below to resolve the account.

applicable. Refer to table below.

#  
#  
#  
#

If	Then
<p><b>1</b></p> <p>The reply or account information indicates the taxpayer is a victim of identity theft or has a Form 14039, <b>Identity Theft Affidavit</b> attached. <b>An original unprocessed return is attached to the reply.</b></p>	<ul style="list-style-type: none"> <li>Input a transaction (TC) 971 action code (AC) 522 on command code (CC) ENMOD when the reply shows IDT, refer to Exhibit 25.23.2-10, <i>IMF Only TC 971 /AC 522 Tax-Related Identity Theft, Case Status (Initial Claim/Suspicion)</i>.</li> </ul> <p><b>Exception:</b> Do not input a TC 971 AC 522 if one already exists for that tax year.</p> <p><b>Note:</b> For MISC field use "WI ITVAA UNWORK" for UNWORK or "WI ITVAA IRSID" for IRS ID. Use UNWORK only on cases <b>with</b> Form 14039 or a police report, use this Tax Source only if one of them have been received. Use IRSID when there is <b>no</b> police report/ 14039 or when TE suspects IDT due to research and or response received.</p> <ul style="list-style-type: none"> <li>Detach the return and all necessary return attachments, (including the Form 14039) and the envelope from the reply and send the return to Submission Processing (SP) for processing. See IRM 3.10.73.6(12), <i>Batching Unnumbered Returns and Documents</i>, for procedures to follow when forwarding returns to SP for processing.</li> <li>Input return notes in STARS, Update the category and disposition in STARS to "CL CAT 5".</li> </ul> <p><b>Exception:</b> If the return is in PS 49 (ID Theft Hold) take no action in EFDS.</p> <ul style="list-style-type: none"> <li>Input/Update AMS notes per IRM 21.2.2.4.5(10), <i>Account Management Services (AMS)</i>.</li> <li>Destroy the notice or letter and any internal documents as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i>.</li> <li>Ensure all RIVO control bases are closed in IDRS, update EFS and WOW database.</li> </ul>
<p><b>2</b></p> <p>The reply or account information indicates the taxpayer is a victim of identity theft or has a Form 14039, <i>Identity Theft Affidavit</i> attached. A single return is posted with a <b>prior disallowance and no lost refund</b>.</p>	<p>Refer to IRM 25.25.4.4, <i>Identity Theft Category 7 — Single Return/Deceased/X-REF - No Lost Refund Process</i>, to resolve the IDT on the taxpayer's account. In addition to procedures in 25.25.4.4, follow the guidelines below to complete resolving the account:</p> <ul style="list-style-type: none"> <li>If Form 14039 is present and is not on AMS images, send Form 14039 to ICT for imaging.</li> <li>Update EFS and WOW database.</li> </ul>
<p><b>3</b></p> <p>The reply or account information indicates the taxpayer is a victim of identity theft or has a Form 14039, <i>Identity Theft Affidavit</i> attached. A single return is posted with a <b>prior disallowance and a lost refund</b>.</p>	<p>Refer to IRM 25.25.4.5, <i>Identity Theft Category 7 — Single Return/Deceased/X-REF - Lost Refund Process</i>, to resolve the IDT on the taxpayer's account. In addition to procedures in 25.25.4.5, follow the guidelines below to complete resolving the account:</p> <ul style="list-style-type: none"> <li>If Form 14039 is present and is not on AMS images, send Form 14039 to ICT for imaging.</li> <li>Update EFS and WOW database.</li> </ul>



If	Then
<p><b>4</b> The reply or account information indicates the taxpayer is a victim of identity theft or has a Form 14039, <i>Identity Theft Affidavit</i> attached.</p>	<ul style="list-style-type: none"> <li>Input a transaction (TC) 971 action code (AC) 522 on command code (CC) ENMOD when the reply shows IDT, refer to Exhibit 25.23.2-10, <i>IMF Only TC 971 /AC 522 Tax-Related Identity Theft, Case Status (Initial Claim/Suspicion)</i>.</li> </ul> <p><b>Exception:</b> Do not input a TC 971 AC 522 if one already exists for that tax year.</p> <p><b>Note:</b> For MISC field use "WI ITVAA UNWORK" for UNWORK or "WI ITVAA IRSID" for IRS ID. Use UNWORK only on cases <b>with</b> Form 14039 or a police report, use this Tax Source only if one of them have been received. Use IRSID when there is <b>no</b> police report/ 14039 or when TE suspects IDT due to research and or response received.</p> <ul style="list-style-type: none"> <li>Input return notes in STARS and update the category and disposition in STARS per IRM 25.25.5-1, <i>Triage Procedures</i>.</li> <li>If the return is dispositioned in STARS to "MR", open a control base using "EVFY" to the identity theft generic IDRS number for the team/site and route the correspondence to the team/site.</li> <li>If the return is dispositioned in STARS to "AF", input STARS notes, and destroy the correspondence as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i>.</li> </ul> <p><b>Exception:</b> If a Form 14039 with an original signature is present, route the response to the open RIVO control.</p> <ul style="list-style-type: none"> <li>If the return is dispositioned to "CL" and the account was resolved as identity theft on IDRS and a Form 14039 with an original signature is present, associate the Form 14039 to the account adjustment using Form 9856, <i>Attachment Alert to Document Retention</i>. All other responses can be destroyed as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i>.</li> <li>For returns dispositioned to all other dispositions, if a Form 14039 with an original signature is present, associate the Form 14039 to the DLN of the TC 150 (if a paper DLN) otherwise send the Form to Alpha Files per IRM 3.5.61.21.10, <i>Identity Theft Returns - Alpha Files</i>.</li> </ul> <p><b>Exception:</b> If the signed Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> <li>If the account does not contain a posted return (TC 150) on MFT 30 for the tax period in question and a Form 14039 is viewable in AMS images, destroy the response (including any Form 14039 (signed or unsigned) as classified waste. If there is no image of a Form 14039 in AMS images, send the signed Form 14039 to Alpha Files per IRM 3.5.61.21.10, <i>Identity Theft Returns - Alpha Files</i>.</li> <li>Input/Update AMS notes per IRM 21.2.2.4.5(10), Account Management Services (AMS).</li> </ul>

If	Then
	<ul style="list-style-type: none"> <li>• Destroy the notice or letter and any internal documents as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i>.</li> <li>• Ensure all RIVO control bases are closed in IDRS, update EFS and WOW database.</li> </ul>

25.25.11.3.2  
(01-09-2026)

### Non-Identity Theft Response

- (1) Taxpayers may respond to the *Notice CP 05A, Information Regarding Your Refund - Refund Being Held Pending More Thorough Review*, with various forms or statements to substantiate the withholding claimed on the return, or the taxpayer may state an error was made and provide a corrected or amended return, Form 1040-X, *Amended U.S. Individual Income Tax Return*. Return Integrity Verification Operations (RIVO) will resolve the account using the procedures in this IRM.

- (2) If an open IDRS control base is present on the module to a specific employee (disregard non-RIVO generic control bases), contact the controlling employee prior to resolution to coordinate efforts in order to prevent erroneous or duplicate adjustments or actions. Use Command Code (CC) FIEMP refer to IRM 3.13.5.94, *CC FIEMP* to locate the employee. Research RIVO generic control bases to ensure RIVO actions have been taken prior to making adjustments to accounts.

**Note:** If an open WOW correspondence control base is present and the correspondence is not found in EFS, request the additional taxpayer correspondence before taking actions on the account and reassign all controls to your IDRS number.

- (3) If there is a credit elect on the current year account, the credit will systematically be applied after the refund is released or the withholding is adjusted. If the credit elect is for a prior year account, the credit will have to be manually applied to the subsequent year, if there will be a refund (does not apply to balance due accounts) after WOW actions are taken. Refer to IRM 21.5.8.4, *IDRS Guidelines for Credit Transfers* for instructions for multiple actions to be taken on the account.

#  
#

identified on CC TXMODA and will contain transaction code (TC) 971, action code (AC) 122, with MISC fields, "DDB Rule 7W1 and/or 7W". These markers are not included in AQC inventory, unless there is a subsequent AQC marker on the account, refer to IRM 25.25.7.2, *Automated Questionable Credit (AQC) Inventory Types*. Tax examiners will resolve the cases per the table below. In addition to following the procedures in the table below, if the withholding verifies, the tax examiner **must** complete the following actions on the account, prior to releasing the refund:

- Account includes TC 971 AC 122 (MISC field, "DDB Rule 7W1 and/or 7W") and TC 971 AC 134, the tax examiner **must reverse** both markers using TC 972 AC 122 and TC 972 AC 134.
- Input EFDS/STARS return note, "Rule 7W Verified".

- (5) If the account has a -O freeze (Disaster Indicator), follow the procedures in the table below. If the withholding verifies per instructions, follow the procedures to release the refund. If the withholding does not verify, **do not** disallow withholding during the disaster relief period. Update the current control base using activity code "OFRZMMDDYY", status "M" and continue to monitor the account, until the -O freeze disaster periods expires and then follow the procedures in the table below.

**Exception:** If working inquiries (4442/OAR), and the taxpayer agrees to the disallowance, the account may be adjusted and *Letter 105C, Claim Disallowed* or *Letter 106C, Claim Partially Disallowed*, may be issued. Follow the procedures in the table below **and** document the agreement statement from the taxpayer on AMS and EFDS return notes.

**Note:** For verification purposes, *Letter 6255C, Third-Party Notification*, may be mailed on accounts with -O freeze if necessary **before** the disaster relief period expires.

#  
#  
#  
#  
#

- (7) The amount claimed is the refund amount on the tax return. Letter 105C, *Claim Disallowed*, is issued if the adjustment results in a zero refund or balance due. Letter 106C, *Claim Partially Disallowed*, is issued if the adjustment results in a refund. If an adjustment results in an increase to the original refund, release the refund without making an adjustment.
- (8) Follow the procedures in the Table 1 below to resolve the account.

Table 1	
If	Then

#####

<b>Table 1</b>	
<b>2</b> <b>NO CC IRPTR</b> data is available for the tax year in	<p>guidance in Box 1 above.</p> <p>Box 3 below.</p>

[illegible]

#####

Table 1	

#  
#  
#  
#  
#  
#  
#  
#  
#  
#

Table 1	
<p><b>4</b></p> <p>The taxpayer states they made an error on the return and may have provided the documentation to substantiate the withholding amounts verified in the WOW process.</p> <p><b>Note:</b> The response may include a corrected/amended return or a Form 1040-X.</p>	<ul style="list-style-type: none"> <li>Input STARS return notes documenting the information provided.</li> <li>Update the disposition in STARS to "AL".</li> <li>Adjust the account to the verified withholding information.</li> <li>For partial disallowances, issue <i>Letter 106C, Claim Partially Disallowed</i>. <b>Note:</b> refer to <i>RIVO Portal</i>, for information on WOW letter paragraphs. Input withholding adjustment with a non-source document (NSD), use source code (SC) "0", hold code (HC) "3", reason code "051", and blocking series "05".</li> <li>For full disallowances, issue <i>Letter 105C, Claim Disallowed</i>. <b>Note:</b> refer to <i>RIVO Portal</i>, for information on WOW letter paragraphs. Input first adjustment information: TC 290 for 0.00, SC "0", RC "051", HC "4" BS "99", for electronically filed returns. Use BS "98", for the original paper filed returns. Input second adjustment for withholding with: SC "0", RC "051", HC "4" BS "05" and posting delay "1". <b>Reminder:</b> For Partial and Full Disallowances: Input a TC 170 for zero, if there is a posted TC 170 with a DLN different from the TC 150.</li> <li>Input/Update AMS notes per IRM 21.2.2.4.5(10), <i>Account Management Services (AMS)</i>.</li> <li>Ensure all RIVO control bases are closed in IDRS, update EFS and WOW database.</li> </ul>



<b>Table 1</b>	
<p><b>5</b>  Taxpayer responds with new information <b>and</b> the procedures in Box 1 validate their claimed withholding</p>	<p>Follow the procedures in Box 1 to release the refund.</p>

#####

Table 1	
<p><b>7</b> The taxpayer states they made an error on the return (in addition to the withholding) and has provided the correct information and it is verifiable per Box 1 procedures, <b>but</b> there is no corrected/amended return or a Form 1040-X, <i>Amended U.S. Individual Income Tax Return</i>.</p>	<ul style="list-style-type: none"> <li>• Input STARS return notes documenting the information provided.</li> <li>• Send <i>Letter 89C, Amended Return Required to Correct Account</i> to the taxpayer requesting a Form 1040-X.</li> <li>• Input/Update AMS notes per IRM 21.2.2.4.5(10), <i>Account Management Services (AMS)</i>.</li> <li>• Ensure all RIVO control bases are closed in IDRS, update EFS and WOW database.</li> </ul>
<p><b>8</b> Posted TC 150 may contain transaction codes: (TC) 971 action code (AC) 121, TC 971 AC 124, or TC 971 AC 129 that are reversed or not reversed, however the taxpayer was <b>authenticated and the TPP issue was resolved</b> (i.e., AMS notes indicate authentication, CC TRDBV code indicated a U126 RC 0 was on account) and the refund is still holding with RIVO freezes (e.g. -P or -R freeze).</p>	<ul style="list-style-type: none"> <li>• Identify the issue holding the refund and work the case per procedures in this IRM.</li> <li>• If any IDRS transaction codes (TC) 971 action code (AC) 121, TC 971 AC 124, or TC 971 AC 129 are not reversed; tax examiners <b>must</b> reverse these markers prior to completing the case. Refer to IRM 25.25.6-6, <i>Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen</i> to reverse markers.</li> </ul> <p><b>Note:</b> Ensure all RIVO control bases are closed in IDRS, update EFS, AMS and WOW database.</p>

#  
#  
#  
#  
#  
#  
#  
#  
#  
#  
#  
#  
#  
#  
#

#  
#  
#  
#

#  
#  
#  
#  
#  
#

#  
#  
  
#  
#  
#  
#  
#  
#  
#  
#

- (9) If tax examiners are unable to resolve the account with the information provided in table 1 above, follow the procedures in the table 2 below.

Table 2	
IF	THEN
<p>The taxpayer responds and has provided additional information to verify the withholding claimed on the return, but none of the information is available on CC IRPTR.</p>	<ul style="list-style-type: none"> <li>• If the business is <b>valid</b>, a Third Party Contact must be done. Update the <b>current</b> WOW IDRS control base using category code "CP5A", activity code "6255CMMDD" (60 day suspense date), status "M" and employee's IDRS number.  <b>Note:</b> If there is no open WOW control, open a monitoring control base using category code "CP5A", activity code "6255CMMDD" (60 day suspense date), status "M" and employee's IDRS number.            Send <i>Letter 6255C, Third-Party Notification</i>, to taxpayer and use the return address code "EA" and signature code "KA" for the Return Integrity Verification Operations (RIVO) Director. After 60 days, contact the business. See IRM 25.25.3.9(3), <i>Manual Verification Procedures</i>, for additional instructions. See IRM 25.25.3.6, <i>Telephone Verification Overview</i>, for additional guidance for calling employers.  <b>Note:</b> If all the income documents are verified, after the manual verification is completed, follow procedures in table 1 box 1. If all the income documents do not verify, after the manual verification is completed, follow procedures in table 1 box 3.</li> </ul>

#  
#  
#  
#

Table 2	
	<p><b>Reminder:</b> Taxpayer in hardship situations can provide oral authorization for third-party contact. If the taxpayer gave their oral consent to Taxpayer Advocate Service (TAS), it must be reflected on the OAR. In this case, tax examiners do not need to send the Letter 6255C, <i>Third-Party Notification</i> and wait 60 days before contacting the Employer. If the oral consent is not reflected on the OAR, reach out to TAS to verify the taxpayer's consent and extend the OAR, if needed. If the extension date expires, close the OAR, documenting that Letter 6255C sent. <b>DO NOT</b> reject the OAR</p>

25.25.11.3.3  
(10-20-2025)  
**Letters 105C/106C/916C  
Responses**

- (1) The taxpayer may respond to *Letter 105C, Claim Disallowed*, *Letter 106C, Claim Partially Disallowed*, or *Letter 916C, Claim Incomplete for Processing*; *No Consideration* with new information or may be responding for the first time (the taxpayer may not have received the Notice CP 05A) to the account changes based on the Withholding Only Work (WOW) procedures. The response is to be treated as a new case using the guidelines in this IRM section.
- (2) For certain Exam-surveyed cases with inflated federal withholding and refundable credits, RIVO issued 105C/106C letters, disallowing **withholding only**. These cases can be identified with the following IDRS control "C#,RIVOTOWORK,C,QRPA 1485000000,\*".

#  
#  
#  
#  
#

- (4) Follow the procedures in the table below to resolve the account. Review the account for accuracy and any new information found on CC IRPTR.

If	Then
<p>Taxpayer resubmits the same claim or resubmits a claim without new or additional information.</p>	<ul style="list-style-type: none"> <li>• Follow IRM 21.5.3.4.6.2, <i>Appeals and Responses to Letter 105C and Letter 106C</i>, Paragraph 2, Box 1</li> <li>• Input notes in STARS documenting the information received.</li> <li>• Input/Update AMS notes per IRM 21.2.2.4.5(10) , Account Management Services (AMS).</li> <li>• Ensure all RIVO control bases are closed in IDRS, update EFS and WOW database.</li> </ul>
<p>Taxpayer sends additional information to support withholding.</p> <p><b>Note:</b> An original return with a math error is <b>not</b> a claim.</p> <p><b>Caution:</b> Letter 105C/106C replies received as part of the Exam-surveyed inventory as stated above; only work the federal withholding issue. Do not adjust refundable credits.</p>	<p>Follow procedures in IRM 25.25.11.3.2 , <i>Withholding Only Work (WOW) - Non-Identity Theft Response</i>.</p> <p><b>Reminder:</b> If the original return verifies, update the return disposition to "DL" to have it removed from STARS. A reason must be entered in STARS return notes when requesting a return to be deleted from STARS. See IRM 25.25.13-1 , <i>STARS Delete Reasons</i>.</p> <p><b>Exception:</b> If the Exam-surveyed inventory has a disposition of WL in STARS, <b>do not</b> update to DL.</p>
<p>Taxpayer sends additional information and a determination cannot be made to allow the claim.</p>	<ul style="list-style-type: none"> <li>• Follow IRM 21.5.3.4.6.2 , <i>Appeals and Responses to Letter 105C and Letter 106C</i>, Paragraph 2, Box 3</li> <li>• Input STARS return notes documenting the information received.</li> <li>• Ensure all RIVO control bases are closed in IDRS, update EFS and WOW database.</li> </ul>

If	Then
<p>Taxpayer resubmits the same claim or resubmits a claim without new or additional information and a determination cannot be made to allow the claim. In addition, taxpayer submits a statement requesting an appeal, where no prior Appeals consideration was made and was not previously closed with finality.</p>	<ul style="list-style-type: none"> <li>Follow IRM 21.5.3.4.6.2 , <i>Appeals and Responses to Letter 105C and Letter 106C</i>, Paragraph 2, Box 4</li> <li><b>Note:</b> Issue Letter 86C, <i>Referring Taxpayer Inquiry/Forms to Another Office</i>, if sending the case to Appeals.</li> <li>Input STARS return notes documenting the information received.</li> <li>Input/Update AMS notes per IRM 21.2.2.4.5(10), Account Management Services (AMS).</li> <li>Update EFS and WOW database. <b>Do Not</b> close the IDRS control base. The lead/manager will update the current IDRS control base after reviewing and routing case to Appeals.</li> <li>Leads/Managers: After reviewing cases going to Appeals, update the IDRS control base to: IDRS number, "1038100927", Category "CP5A" and Activity "SENT2CAC".</li> </ul>

If	Then
<p>The taxpayer responds with a corrected/amended return or Form 1040-X , <i>Amended U.S. Individual Income Tax Return</i> and includes amendments to anything other than withholding on the original posted return.</p> <p><b>Note:</b> Do not send an unverifiable amended return or Form 1040-X to SP or ICT. Treat as an unverified response. See IRM 21.5.3.4.6.2, <i>Appeals and Responses to Letter 105C and Letter 106C</i>, paragraph 2, box 3 for additional guidance.</p>	<ul style="list-style-type: none"> <li>• Input notes in STARS documenting the information provided.</li> <li>• Update the return category and disposition in STARS to “CL CAT 5”.</li> <li>• If there is no identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period, route the amended return or Form 1040-X and envelope to the Submission Processing (SP) Batching Function, per IRM Exhibit 3.10.72-11, <i>Submission Processing Contacts (Batching Function)</i>. Edit the return with RIVO stamp or “RIVO REV” in the upper left margin of the return prior to sending to SP.</li> <li>• If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506), for any tax period, fax the amended return or Form 1040-X and envelope, to the Image Control Team (ICT) using the IRM 25.25.2-2, <i>RICS IVO AR Adjustment Request Form</i> and include the verified income/withholding information on the routing form. Edit the return with the RIVO stamp or “RIVO REV” and “IDT” in the upper left margin of the return prior to sending to ICT.</li> <li>• Input/Update AMS notes per IRM 21.2.2.4.5(10), <i>Account Management Services (AMS)</i>.</li> <li>• Destroy the Notice CP 05A as classified waste, per IRM 21.5.1.4.10, <i>Classified Waste</i>.</li> <li>• Ensure all RIVO control bases are closed in IDRS, update EFS and WOW database.</li> </ul>
<p>Taxpayers respond with Form 14039, <i>Identity Theft Affidavit</i> or statements from correspondence submitted by the taxpayer stating they have been a victim of identity theft. AMS notes may contain IDT information.</p>	<p>Refer to IRM 25.25.11.3.1, <i>Identity Theft Responses</i> .</p>

[illegible]



If	Then
Response is received and it is determined that the adjustment was incorrectly calculated in the WOW program. Refer to IRM 25.25.11.3.2, Non-Identity Theft Responses.	<p>The account must be corrected. Add hold code (HC) "0", source code (SC) "1", RC "051", Priority code "8" to the adjustment. If there's a posted TC 170 with a DLN different than the TC 150, add TC 170 to the adjustment.</p> <ul style="list-style-type: none"> <li>• Input/Update AMS notes per IRM 21.2.2.4.5(10) , Account Management Services (AMS).</li> <li>• Ensure all RIVO control bases are closed in IDRS, update EFS and WOW database. Input return note in STARS.</li> </ul> <p><b>Note:</b> If it is determined that the withholding verified after the adjustment posted, reverse the adjustment and release the refund. See IRM 25.25.13.9, <i>Releasing the Refund</i>, for guidance. Update STARS disposition to "DL" and input a reason for requesting the return to be deleted, in STARS notes. See IRM 25.25.13-1, <i>STARS Delete Reasons</i>.</p> <p><b>Reminder:</b> Update the WOW database with the new information, updated closure and IDOC verified amounts.</p>

25.25.11.4  
(10-20-2025)  
**Statute Imminent /  
Statute Expired**

- (1) There may be instances when the tax has been removed from the taxpayer's return data and needs to be reinstated, however the assessment statute is imminent or barred.
- (2) The Assessment Statute Expiration Date (ASED) is generally three years after the due date of the return or three years after the date the original return was actually filed, whichever is later. See IRM 25.6.1.6.5, *Chart of Expedited Statute Processing*, for more information.

**Note:** A withholding reversal is an assessment of "an overstatement of the credit for income tax withheld" per IRC 6201(a)(3) and can't be made after the ASED expires, if the tax has been removed.

- (3) Follow the instructions in the table below to resolve the account:

If	Then
<b>1</b> The statute is imminent (the ASED will expire within 90 days of today's date)	All assessments within 90 days of the expiration date must be routed to the Statute Function on a Form 2859, <i>Request for Quick or Prompt Assessment</i> , see IRM 25.23.2.5, <i>Statute Protection</i> , for more guidance.

If	Then
<p><b>2</b> The statute is expired</p>	<ul style="list-style-type: none"> <li>• Send Letter 105C or Letter 106C, refer to <i>RIVO Portal</i>, for information on WOW letter paragraphs..</li> <li>• Input a TC 807 for the dollar amount of the withholding to be removed. <b>Note:</b> DO NOT Adjust tax.</li> <li>• For a partial disallowance use blocking series "051" to associate the 106C letter. Ensure to use HC "4", if any of the refund is to be moved to excess collections. If money is to be moved to excess collections, monitor the module for the posting to excess and then release the remainder of the refund. <b>Reminder:</b> Input a TC 170 for zero, if there is a posted TC 170 with a DLN different from the TC 150.</li> <li>• Input a second adjustment on the full disallowance, with a Transaction Code (TC) 290/00 with Blocking Series (BS) "98/99", Source Code (SC) "0", HC "4", posting delay "1", for the disallowance letter. <b>Reminder:</b> Input a TC 170 for zero, if there is a posted TC 170 with a DLN different from the TC 150.</li> <li>• If the case is still open in STARS, update STARS disposition to "AL".</li> </ul>

If	Then
	<ul style="list-style-type: none"> <li>• Input/Update AMS notes per IRM 21.2.2.4.5(10) , Account Management Services (AMS).</li> <li>• Ensure all RIVO control bases are closed in IDRS, update EFS and WOW database.</li> </ul>

25.25.11.5  
(10-20-2025)

**No Response to  
Correspondence**

- (1) Management will assign cases to tax examiners unable to be resolved by the WOW tool, either due to IDRS account issues and/or taxpayers never responded to RIVO correspondence.

**Reminder:** Check IDRS control bases for any new correspondence received from the taxpayer.

- (2) If the account has a -O freeze (Disaster Indicator), follow the procedures in the table below. If the withholding verifies per instructions, follow the procedures to release the refund. If the withholding does not verify, **do not** disallow withholding during the disaster relief period. Update the current control base using activity code "OFRZMMDDYY", status "M", and continue to monitor the account until the -O freeze expires and then follow the procedures in the table below.

**Exception:** If working inquiries (4442 or an OAR), and the taxpayer agrees to the disallowance, the account may be adjusted and *Letter 105C, Claim Disallowed* or *Letter 106C, Claim Partially Disallowed*, may be issued. Follow the procedures in the table below **and** document the agreement statement from the taxpayer on AMS and EFDS return notes.

**Note:** For verification purposes, *Letter 6225C, Third-Party Notification*, may be mailed on accounts with a -O freeze **before** the disaster relief period expires.

- (3) The amount claimed is the refund amount on the tax return. Letter 105C, *Claim Disallowed*, is issued if the adjustment results in a zero refund or balance due. Letter 106C, *Claim Partially Disallowed*, is issued if the adjustment results in a refund. If an adjustment results in an increase to the original refund, release the refund without making an adjustment.
- (4) Follow the procedures in the table below to resolve the account.

IF	THEN
<b>1</b> The account has an open control to or has been resolved by another function other than RIVO or refund has been released.	<ul style="list-style-type: none"><li>• Input appropriate return notes in STARS.</li><li>• Update STARS disposition and category to "CL CAT 5".</li><li>• Input/Update AMS notes per IRM 21.2.2.4.5(10) , Account Management Services (AMS).</li><li>• Ensure all RIVO control bases are closed in IDRS, update EFS and WOW database.</li></ul> <p><b>Note:</b> If there are AQC or FRIV markers (which are RIVO cases) on the account, <b>do not</b> update STARS to "CL CAT 5"</p>

[illegible]

IF	THEN
<p><b>3</b> The withholding cannot be verified per IRM 25.25.3.4, <b><i>Income Verification using Command Code (CC) IRPTR.</i></b></p>	<ul style="list-style-type: none"> <li>• Input STARS return notes as appropriate.</li> <li>• Update the STARS disposition to “AL”.</li> <li>• For partial disallowances, send <i>Letter 106C, Claim Partially Disallowed.</i></li> </ul> <p><b>Note:</b> refer to <i>RIVO Portal</i>, for information on WOW letter paragraphs.</p> <p>Input withholding adjustment with a non-source document (NSD), use source code (SC)“0”, hold code (HC) “3”, reason code (RC)“051”, and blocking series (BS)“05”.</p> <ul style="list-style-type: none"> <li>• For full disallowances, issue <i>Letter 105C, Claim Disallowed.</i></li> </ul> <p><b>Note:</b> refer to <i>RIVO Portal</i>, for information on WOW letter paragraphs.</p> <p>Input first adjustment information: TC 290 for 0.00, SC “0”, RC “051”, HC “4” BS “99”, for electronically filed returns. Use BS “98”, for the original paper filed returns. Input second adjustment for withholding with: SC “0”, RC “051”, HC “4”BS “05” and posting delay “1”.</p> <p><b>Reminder:</b> For Partial and Full Disallowances: Input a TC 170 for zero, if there is a posted TC 170 with a DLN different from the TC 150.</p> <ul style="list-style-type: none"> <li>• Input/Update AMS notes per IRM 21.2.2.4.5(10), <i>Account Management Services (AMS).</i></li> </ul>

**#**

#####



# Withholding Only Work (WOW) (Notice CP 05A) Procedures 25.25.11

page 33

## Exhibit 25.25.11-1 (10-20-2025)

### Withholding Only Work (WOW) IAT Tool Reject Codes

The following tables below displays the WOW IAT tool reject criteria and codes.

IDRS RESEARCH	REJECTION CRITERIA
Code: 0011- Command Code (CC) TXMODA - tool rejects freeze codes.	<ul style="list-style-type: none"> <li>Any of the following freezes are present: -A, A-, -B, B-, -D, D-, -E, E-, -F, F-, -G, -J, J-, -K, -L, L-, -N, N-, -O, O-, R-, -T, T-, -U, U-, -V, V-, -W, W-, -X, X-, -Y, Y-, -Z, Z-</li> </ul>

#  
#  
#  
#

Code	Rejection Definition
0001	Command Code (CC) TXMODA Failed
0002	SEQ # greater than 999
0010	Module Balance Not Credit
0014	Transaction Code (TC) 150 Not Posted
0015	Error Reading Withholding (WH)
0016	TC 29X/30X other than Zero
0018	Pending TC 29X/30X
0019	Could not place Open Control in <b>B</b> Status
0020	CC REQ54 Failed
0021	Error Inputting Item Reference Number (IRN) to ADJ54
0022	Error Transmitting CC ADJ54
0023	CC TXMODA Failed after CC ADJ54
0024	TC 29X/30X with TC 807
0030	CC TXMODA Failed for CC TERUP
0031	No Adjustment Pending (AP) found on CC TXMODA for CC TERUP
0032	CC TERUP Failed
0040	CC LETER Failed
0041	Error Transmitting CC LPAGE

**Exhibit 25.25.11-1 (Cont. 1) (10-20-2025)****Withholding Only Work (WOW) IAT Tool Reject Codes**

<b>Code</b>	<b>Rejection Definition</b>
0119	"Any open control with a Category Code other than "AM01" through "AM09", "ST09" and "ST10"
0130	Tax Year older than 2009
0133	TC "971-501/506"
0134	TC "971-522"
0136	CC ENMOD failed