EFFECTIVE DATE

(10-01-2024)

PURPOSE

(1) This transmits revised IRM 25.25.13, Revenue Protection, Account Resolution for Return Integrity Verification Operations (RIVO).

MATERIAL CHANGES

(1) IRM 25.25.13.3(1) - Added as a source of referrals, OARS since it is one of the more common referrals received in RIVO. IPU 24U0189 issued 02-02-2024.

(2) IRM 25.25.13.3(2) - Removed the table and created a bullet list of research a TE should follow to determine the case status needed to address and resolve the account issue. Also the reference to IRM 25.25.8 was removed because a policy decision was made that each compliance treatment area would draft procedures within their perspective IRM to address social media scheme related cases. IPU 24U0938 issued 08-23-2024.

(3) IRM 25.25.13.3(2) - Replaced the research instructions with a Table to allow TEs to quickly address the research required to address account referrals and adjustments, while also providing instructions for scheme related inquiries specific to employees not working External Lead inventory and IDT research. IPU 24U0822 issued 07-03-2024.

(4) IRM 25.25.13.3(2) - Added a reference to the External Lead IRM for cases referred that claimed one of the social media credits since guidance was provided on how these cases will be worked. IPU 24U0359 issued 03-07-2024.

(5) IRM 25.25.13.3(5) Row 2 & 21 - Added the miscellaneous field indicator 7W1 to be consistent with IRM 25.25.7.4.3(3), which explains those listed may not be an indicator of AQC involvement. IPU 24U0938 issued 08-23-2024.

(6) IRM 25.25.13.3(5) Row 9 - Revised the paragraph to clarify conditions involving TPP cases that should be rejected. IPU 24U0938 issued 08-23-2024.

(7) IRM 25.25.13.3(5) Row 10 - Revised the paragraph to clarify the specific conditions to indicate the TPP issue was resolved, and to ensure the TE focus on the non-IDT issue to resolve the referral. IPU 24U0938 issued 08-23-2024.

(8) IRM 25.25.13.3(5) Table - Moved rows 14 and 15 to row 20 and 21 since most returns are either in STARS or not and so it made sense to move these scenarios to the last option in the table. The movement of the rows, resulted in the table being renumbered and references to those numbers were updated. IPU 24U0938 issued 08-23-2024.

(9) IRM 25.25.13.3(6) Row 1 - Removed the instruction since that was not applicable to the scenario. IPU 24U0822 issued 07-03-2024.

(10) IRM 25.25.13.3(6) Table Row 5 - Added an Exception to identify that returns that are a true duplicate must be worked by the originator. IPU 24U0612 issued 05-06-2024.

(11) IRM 25.25.13.3(6) Table Box 10 - Revised the language that was restricting the TE from selecting the correct scenario from the Table to resolve their case. IPU 24U0359 issued 03-07-2024.

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(12)   IRM 25.25.13.3(6) Row 15a Then - Rewrote the conflicting guidance listed in the bullets to clarify that referrals in a rejected disposition need to be manually referred again. IPU 23U1170 issued 12-13-2023.

(13)   IRM 25.25.13.5(3) - Removed the Note to stop TEs from resubmitting referrals that were already submitted. IPU 24U0612 issued 05-06-2024.

(14)   IRM 25.25.13.5(3) 3rd bullet - Added to the paragraph, an exception that clarifies previous adjustments that do not increase or decrease the tax, can be manually referred. IPU 24U0189 issued 02-02-2024.

(15)   IRM 25.25.13.5(6) - Added a link for TEs to access the manual referral spreadsheets and a reminder to make sure they are reviewed before sending it to reduce errors and rejects. IPU 24U0189 issued 02-02-2024.

(16)   IRM 25.25.13.5(7) Table - Corrected the tolerance amounts for refunds and credits to comply with the update made to them. IPU 24U0612 issued 05-06-2024.

(17)   IRM 25.25.13.5(7) Table AQC-GATT - Added additional details to the scenario to ensure that all earned income is a condition as oppose to just wages. IPU 24U0612 issued 05-06-2024.

(18)   IRM 25.25.13.5(7) Table WOW Non-Statute Returns - Removed non-statute returns from the referral category name since the WOW tool does not distinguish between statute or non-statute returns. IPU 24U0359 issued 03-07-2024.

(19)   IRM 25.25.13.5(7) Table WOW Statute Returns - Removed the criteria because FRE doesn't currently use the ASED nor distinguish imminent or ASED expired returns from non-Statute returns, and therefore a separate spreadsheet is no longer needed. IPU 24U0255 issued 02-13-2024.

(20)   IRM 25.25.13.5(7) Table WOW (Non-statute and Statute) - Removed from the criteria no refundable credits to clarify the specific income based refundable credits that do not meet the criteria. IPU 24U0189 issued 02-02-2024.

(21)   IRM 25.25.13.5(7) Table AQC_MISC - Added a Note, for awareness that referrals meeting W&I Exam, will be referred to AQC-MISC moving forward since W&I Exam category was removed. IPU 24U0189 issued 02-02-2024.

(22)   IRM 25.25.13.5(7) Table W&I Exam - Deleted both W&I Exam referral categories since their workplan projection for QRP inventory referrals for FY 2024 was reduced significantly and so there was concern that these referrals would not get worked. IPU 24U0189 issued 02-02-2024.

(23)   IRM 25.25.13.5(7) Updated the time frame for an OAR to Exam referral to appear on AMDISA. IPU 23U1043 issued 10-25-2023.

(24)   IRM 25.25.13.5(7) AQC-MISC - Corrected the thresholds amounts for referrals to AQC-MISC as a result of Exam's workplan which will result in less returns meeting their criteria for referral. IPU 23U1170 issued 12-13-2023.

(25)   IRM 25.25.13.7(1) Box 1 - Due to the backlog of statute cases requiring various level of signatures, a reference was added that provides the authority for RIVO to get there cases process without having to secure the signatures for their packages. IPU 23U1170 issued 12-13-2023.

(26)   Exhibit 25.25.13-3 - Added two new STARS Disposition Definition created to identify for tracking purposes manually referred cases and those that were rejected. IPU 23U1043 issued 10-25-2023.

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(27)   Exhibit 25.25.13-5 - Added a descriptions to the categories to ensure referrals are sent to the correct queue as it relates to ID theft and non-id theft cases that should be worked by RIVO. IPU 24U0938 issued 08-23-2024.

(28)   Exhibit 25.25.13-5 - Added a statement to address the SERP Feedback regarding which returns should be placed in the Complex Issue not ID Theft queue. IPU 23U1043 issued 10-25-2023.

(29)   Editorial changes were made throughout the IRM for the following reasons:

*   Title correction for IRM references and organization name.
*   Grammar including punctuation, spelling, and rewrote to adhere to plain language policies.
*   Corrected broken links and added new ones.
*   Revised the format in Tables for a unified look and presentation.
*   The changes are included in IPUs 24U0612, IPU 24U0189, and IPU 24U0822 throughout the IRM.

EFFECT ON OTHER DOCUMENTS

IRM 25.25.13 dated August 23, 2023 (effective October 1, 2024) is superseded. This IRM incorporates the following IRM Procedural Updates (IPU) IPU 23U1043 issued 10-23-2023, IPU 23U1170 issued 12-13-2023, IPU 24U0189 issued 02-02-2024, IPU 24U0255 issued 02-13-2024, IPU 24U0359 issued 03-07-2024, IPU 24U0612 issued 05-06-2024, IPU 24U0822 issued 07-03-2024, and IPU 24U0938 issued 08-23-2024.

AUDIENCE

Campus employees in Return Integrity Verification Operations

Denise D. Davis

Director, Return Integrity Verification Program Management (RIVPM)

Taxpayer Service

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25.25.13

Account Resolution for Return Integrity Verification Operations (RIVO)

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25.25.13.1 (02-03-2022) **Program Scope and Objectives**	(1)	Purpose and Program Goals: This IRM section provides guidance for Return Integrity Verification Operations (RIVO) employees when reviewing Individual Master File (IMF) or Business Master File (BMF) returns for possible identity theft, false income and/or withholding. These returns are scored through the Dependent Database (DDB) or the Return Review Program (RRP) system. These returns may be unable to be worked systemically and therefore will require a manual resolution.
	(2)	Audience: The intended audience for 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 over this program.
	(5)	Primary Stakeholders: The primary stakeholder is RIVO, and organizations that collaborate with them.
	(6)	Program Goals: Program goals for the program are in the Operation Guidelines as well as IRM 1.4.10, Return Integrity & Verification Operation Managers Guide.
	(7)	This section provides guidance for resolving accounts with RIVO involvement.

25.25.13.1.1 (09-23-2019) **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 appropriately to identify, evaluate, and prevent the issuance of improper refunds
- Helping taxpayers understand the refundable tax credits for which they are eligible
- Protecting taxpayer's rights while protecting revenue

25.25.13.1.2 (04-13-2020) **Program Management and Review**	(1)	The program has reports to track the inventory, including receipts and closures such as the Return Integrity Verification Operations (RIVO) Monthly Performance Comparison Report. Additional report guidance is found in IRM 1.4.10, Return Integrity & Verification Operation Managers Guide.
	(2)	The Embedded Quality review program is in place to review all processes to ensure accuracy and effectiveness of the program. Goals, measures, and operating guidelines are listed in the yearly Operation Guidelines and in IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support.

25.25.13.1.3 (04-13-2020) **Authority**	(1)	Refer to the following:

- IRM 1.2.2, Servicewide Policies and Authorities, Servicewide Delegations of Authority

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- IRM 1.2.1.5.10, Policy Statement 4-21, Selection of returns for examination
- IRM 1.1.13.5, Return Integrity & Compliance Services (RICS)
- 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, Requirements for a statutory notice, including math error authority

25.25.13.1.4
(04-13-2020)
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 publishing each year.

(4) More information can be found in IRM 1.1.13.5, Return Integrity & Compliance Services (RICS).

25.25.13.1.5
(12-07-2021)
Acronyms

(1) For a list of Acronyms used throughout Return Integrity Verification Operations (RIVO), see IRM 25.25.1.1.6, Acronyms.

25.25.13.1.6
(12-09-2020)
Related Resources

(1) The related resources listed below may be required for account research and issue resolution. These related resources can be accessed through the IRS Intranet-Servicewide Electronic Research Program (SERP) site.

- IRM 25.25, Revenue Protection
- IRM 25.23, Identity Protection and Victim Assistance
- IRM 21, Customer Account Services
- IRM 2, Information Technology
- IRM 3, Submission Processing
- IRM 4, Examining Process

(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, Authorized IDRS Access.

(3) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information, see *TBOR*. For additional information about the TBOR, see *The IRS outlines the Taxpayer Bill of Rights*.

25.25.13.2
(09-23-2019)
Account Resolution Overview

(1) This Internal Revenue Manual (IRM) provides the procedures for the Return Integrity Verification Operations (RIVO) function to make adjustments through the Integrated Data Retrieval System (IDRS) involving various Master File Tax Codes (MFTs). The procedures included in this IRM provide account adjustment instructions that may not be covered by procedures in other IRMs.

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(2) Adjustments may need to be made to accounts where the process has stopped or failed, and the return has not been treated or completed. General adjustments are changes made on Individual Master File (IMF) and Business Master File (BMF) accounts. Adjustments may be required because of various work streams or referral processes such as:

- Withholding Only Work (WOW) - accounts involving only wages and withholding (no refundable credits)
- Automated Questionable Credits (AQC) - accounts with refundable credits requiring statutory notice of deficiency processing that protects the taxpayer's right to petition tax court
- Taxpayer Protection Program (TPP) - Identity authentication process
- Frivolous Return Program (FRP) - Frivolous filings
- Statute Imminent or Statute Expired with or without credits
- Internal Transcripts
- Taxpayer Correspondence
- Form 4442, Inquiry Referral
- Operational Assistance Requests (OARs)
- Electronic Fraud Detection System (EFDS) and Scheme Tracking and Referral System (STARS)

25.25.13.3
(08-23-2024)
Account Resolution Research

(1) Inquiries to Return Integrity Verification Operations (RIVO) can be received from internal sources via Form 4442, Inquiry Referral, OARS, Manual Referrals and Transcripts.

(2) Research is required to determine the processing failure or error that led to the referral. Below is a list of databases, and markers that can be used to research the account and identify the case status.

- IDRS must be researched for RIVO markers, transaction codes, letters issued and freeze codes
- Electronic Fraud Detection System (EFDS) and or the Scheme Tracking and Referral System (STARS) notes
- Research for potential statute concerns impacting the Assessment Statute Expiration Date or Refund Statute Expiration Date
- Research Account Management Services (AMS) notes for taxpayer contact or other relevant information

(3) Once the process that failed/stopped is identified, follow the Table below to resolve the account.

Note: If the instructions in the Table states "Forward to Lead," **do not** attempt to refer the case. When instructed, referrals will be done systemically if possible (current year processing cases) or through the manual referral process (prior year processing cases).

(4) Transcript Inquiries - If you are not trained in the work stream process (i.e., AQC/WOW/Exam), refer the case per IRM 25.25.13.5, Manual Referrals. If the case is already in the appropriate workstream, and has for example, AQC/ WOW markers or letters, or a -L freeze, close your transcript base CLOSE2XXXX. A manual referral is **not** necessary.

(5) Form 4442 Inquiries - If you receive a Form 4442 in the queue that you are working and it does not belong there, forward the Form 4442 to your Lead,

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notating the correct queue and IRM reference. If the case pertains to the queue you are working, work the account.

Note: Some of the scenarios in the Table below provide the specific information needed for forwarding the case to your Lead. Those that do not, enter for the note, "Incorrect queue", reference **IRM 25.25.13-5**, RIVO Form 4442 Queues and the applicable queue that made it an inappropriate referral.

Form 4442 Inquiry

If Transcript or Form 4442 received	And	Then
1. An ATAO Category is open	ATAO is assigned to a RIVO employee (148XXX)	**Close Control "Close2OAR"**
2. AQC Conditions Any of the following markers are present: • Transaction code (TC) 971 action code (AC) 122, AC 140 or AC 128 with specific MISC field or Letter 4800C or 3219C was sent • AQ, TT, E6 disposition in STARS (current if within 6 months) *Note:* TC 971 AC 122 with Rule 7S, 7S1, 7W1, and 7V are not AQC specific indicators unless a subsequent TC 971 AC 122 posted with another AQC inventory type in the MISC Field. If posted see row **19** below for instructions.	TE is trained to work AQC cases • The refund is still held, and it's been **more than 60 days** since the TC 971 AC 122 or 140 posted, see **2a**. • The refund is still held, and it's been **less than 60 days** since the TC 971 AC 122 or 140 posted, see **2c**. TE is not trained to work AQC cases, and it has AQC conditions, see **2b**.	**2a.** Work per AQC process, IRM 25.25.7, Automated Questionable Credit Program. **2b.** Forward to Lead to reject to the originator with note, **Timeframe not met. 2c.** Close base CL2AQC
3. WOW Conditions Any of the following are present: • CP05A • DQ adjustment, QRPA category code base open or closed with IDRS 1483XXXXXX or a posted adjustment with no Reason code 139 on an account with no credits. • MA in STARS	TE **is trained** to work WOW cases • The refund is still held, and it's been **more than 60 days** since the WOW marker or letter posted, see 3a. • The refund is still held, and it's been **less than 60 days** since the WOW marker or letter posted, see instructions in 3c. TE is **not trained** to work WOW cases and it has WOW conditions, see **3b**.	**3a.** Work per WOW process, IRM 25.25.11, Withholding Only Work(WOW) (Notice CP 05A) Procedures. **3b.** Close base CL2WOW and then forward to Lead to be rejected to originator with the note, **"Timeframe not met."** **3c.** Forward to Lead to be rejected to originator with the note, "Timeframe not met."

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If Transcript or Form 4442 received	And	Then
1. An ATAO Category is open	**ATAO is assigned to a RIVO employee (148XXX)**	**Close Control "Close2OAR"**
4a. Exam Conditions The refund has been held by RIVO (CP 05A may have been issued to the taxpayer)	Exam adjusted the account with TC 300/301 and RIVO is still holding the refund	Follow IRM 25.25.13.9, Releasing the Refund for instructions for releasing the refund and then update STARS to CL5.
4b. Exam Inventory (-L freeze posted)		• Do not reverse RIVO markers • Forward to Lead to reject to originator with the note "L freeze to be worked by Exam"
5. There is a -A freeze **Exception:** An unresolved unpostable 126 and the return is a true duplicate of the posted TC 150, follow guidance in 9a below.	There is no control to RIVO	Do not reverse RIVO markers, forward to lead to be rejected to Accounts Management (AM) with note "-A Freeze, work per IRM 21.5.6.4.35.3.1(2)" -R Freeze Phone Procedures For Accounts With Return Integrity Verification Operations (RIVO) Involvement
6. There is a -A freeze	There is a RIVO control to 1487777777	Work per IRM 25.25.13.4.3, Resolving Accounts Assigned To 1487777777
7. P- Freeze with TC 720 posted to the account	The refund is still held	Forward to Lead for referral to RIVO P&A POCs for External Leads. The referral will be assigned to review case actions and/or to determine its appropriate work stream. **Note:** If the work stream cannot be determined, follow IRM 25.25.3.4, Income Verification using Command Code IRPTR.

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If Transcript or Form 4442 received	And	Then
1. An ATAO Category is open	**ATAO is assigned to a RIVO employee (148XXX)**	**Close Control "Close2OAR"**
8. TC 841 posted to the account	The refund is still held **Form 4442:** the Document Locator Number (DLN) of the posted TC 841 contains the following blocking series,**77711, 77712, 77713** or **77714**, see **8a.** The TC 841 DLN **does not** contain blocking series numbers above, see **8b**	**8a.** Forward to Lead for referral to RIVO P&A POCs for External Leads. The work will be assigned so the account can be researched to determine the appropriate work stream. If the determination is made to reject the case, forward to lead with the note for the correct queue and IRM reference below. RICS RIVO - CP53A Reject 17 (TC 841 DLN 77711) RICS RIVO - CP53B Reject 18 (TC 841 DLN 77712) RICS RIVO - CP53C Reject 19 (TC 841 DLN 77713) RICS RIVO - CP53B Reject 23 (TC 841 DLN 77714) Per CSR IRM 21.5.6.4.31.2, P-Freeze with RIVO Involvement. **8b.** Review account to determine if there are any External Lead markers which would have resulted in the posting of the TC 841. If markers are present, determine the appropriate workstream in this table to address the issue. If no markers are present, forward to the Lead to reject to the originator. See IRM 21.2.4.3.42 Refund Repayment, Cancellation, or Deletion (10 P-) for more information on reasons for refund rejects.

If Transcript or Form 4442 received	And	Then
1. An ATAO Category is open	**ATAO is assigned to a RIVO employee (148XXX)**	**Close Control "Close2OAR"**
9. If the referral is from a phone assistor, TAC office visit, or any of the following are present: • Posted TC 150/976 and a subsequent open un-postable (UP) 126 reason code (RC) "0", may contain reversed/unreversed TC 971 AC 129, 121, or 124 markers • Posted TC 150 and an unreversed TC 971 AC 129 with no open control to IDRS number 14873XXXXX • Posted TC 150, TC 971 AC 129, with a corresponding TC 972 AC 129 including the reversal of the return information • No Posted TC 150 and an open unpostable (UP) 126 reason code (RC) "0", may contain reversed/unreversed TC 971 AC , 121 or 124 markers	The refund is still held or no refund issued or the un-postable 126 has not been resolved	Reject and forward to Lead to have the originator resolve the TPP issue. Add note "AM to follow TPP IRM 25.25.6.5 ", Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors *Exception:* **Do Not Reject**, if the referral is from a Paper (e.g., CII correspon-dence) related case and any of the bullets above apply. Work the TPP related case per IRM 25.25.6, Taxpayer Protection Program procedures.
10. Posted TC 150 may contain reversed/unreversed TC 971 AC 129, 121 or 124 markers, however the TP was authenticated and the TPP issue was resolved (i.e., AMS notes indicate authentication)	The refund is still held **and** there's other RIVO freezes (e.g. -P or -R freeze)	Identify the issue holding the refund and work it per the applicable block in this chart.
11. Return is in ACE Adjust-ment and TPP process has been completed Return is in ACE	The refund is still held	Follow IRM 25.25.2.16, Process Status (PS) 30 Identity Theft False Positive Screening Procedures

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If Transcript or Form 4442 received	And	Then
1. An ATAO Category is open	**ATAO is assigned to a RIVO employee (148XXX)**	**Close Control "Close2OAR"**
12. Return is on MFT 32 *Note:* **Do Not Reject**, if the referral is from a Paper (e.g., CII correspon-dence) related case. Work the TPP related case per IRM 25.25.6, Taxpayer Protection Program procedures.	It's the taxpayer's valid return, TRDBV shows a closed U126, 0, and IDRS CC TXMODA shows a TC 971 AC 111 posted on MFT 30 **Form 4442:** The return is either • Current year • Preceding year *Caution:* **DO NOT REJECT,** if there is a posted TC 971 AC 111 on MFT 32 that was unsuc-cessful. Work as normal to reprocess the return. See **12a.** The return is 2 years or more than the current tax year, and is an ELF, MEF or paper return, see **12b.** TRDBV shows a U126 0, IDRS and TXMOD does not show a TC 971 AC 111 *Note:* IDRS CC TRDBV will show SPC "T" under codes if Submission Processing moved the return to MFT 32. See **12c**	**12a.** Forward to Lead to be rejected to originator and include the note, "AM to follow IRM 25.25.6.7.1", Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures. **12b.** Follow MFT 32 reversal proce-dures, IRM 25.25.6.7.1.2, Return Integrity Verification Operations (RIVO) Employees - MFT 32 Reversal Inquiries & Resolution Actions. **12c.** Forward to Lead to be rejected to originator with note "Return moved to MFT32 by another function". *Reminder:* IDRS CC TRDBV will show SPC "T" under codes if Submission Pro-cessing moved the return to MFT 32.
13. Return is archived or deleted *Note:* **Do Not Reject**, if the referral is from a Paper (e.g., CII correspon-dence) related case. Work the TPP related case per IRM 25.25.6, Taxpayer Protection Program procedures.	RIVO archived or deleted the return, see **13a.** *Note:* IDRS CC TRDBV will show SPC **T** under codes if Submission Processing moved the return to MFT 32 Return archived or deleted by another function: **Form 4442** received, see **13b.**	**13a.** Follow IRM 25.25.6.8,Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Re-processed Manually - RIVO and Non-RIVO Employees. **13b.** Forward to Lead to be rejected to the originator with the note, "Return not archived /deleted by RIVO." *Note:* IDRS CC TRDBV will show SPC **T** under codes if Sub-mission Processing moved the return to MFT 32 .

If Transcript or Form 4442 received	And	Then
1. An ATAO Category is open	**ATAO is assigned to a RIVO employee (148XXX)**	**Close Control "Close2OAR"**
14. BMF Returns	The refund is held by a RIVO hold	Follow BMF procedures, IRM 25.25.1, Return Integrity and Verification Operation Business Master File Procedures.
15. The return contains Schedule C, Household Help (HSH) or Schedule K-1 income	Return filed and no federal tax withholding claimed, see **15a.** Return filed claiming federal tax withholding, see **15b.**	**15a.** see IRM 25.25.2.15 Schedule C and Household Help (HSH) Income to determine the actions to address the return. If the case is in PS 30, work per IRM 25.25.2.16, Process Status (PS) 30 Identity Theft False Positive Screening Procedures ***Note:*** HSH income can be identified by reviewing the return in the Employee User Portal (EUP) (MeFile return) or on CC TRDBV with a Special Processing Code (SPC) ″E″ (paper return only). **15b.** Work per IRM 25.25.2.16, Process Status (PS) 30 Identity Theft False Positive Screening Procedures, box 2 and 3 if return is in PS 30. If not, see IRM 25.25.2.6 Unsubstantiated Income and/or Withholding to address the issue..
16. Frivolous Inventory and any of the following: • Open FRIV base 14867-14869 • TC 810 - 4 • TC 971 AC 089 • -E freeze or F- freeze • Letter 3176C or CP 72 issued to TP ***Note:*** Refer to IRM 25.25.10, Frivolous Return Program for additional information.	**Base is open**, see **16a** Base is **closed** and/or updated to FRP cleared and there is no -E or F- freeze, see **16b**	**16a.** Refer to RIVO Frivolous Filer Program (FRP) **16b.** Work the account using the appropriate scenario from this table

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If Transcript or Form 4442 received	And	Then
1. An ATAO Category is open	**ATAO is assigned to a RIVO employee (148XXX)**	**Close Control "Close2OAR"**
17. The return is a **Full year Prisoner and meets General Agreement on Tariffs and Trade (GATT) conditions** as described in IRM 25.25.9.4, General Agreement on Tariffs and Trade (GATT) Returns		If the case is in EFDS, the TC 971 AC 199 GATT EFDS marker is present and income Verified good, Refile the return. If there are AQC markers, follow box 2 above. If the case is TT and less than 6 months, consider the case currently referred. If the case is TT, longer than 6 months, and there are no AQC markers, send the case for manual referral. The case is not required to be in STARS for manual referral. Close the 4442 and input AMS notes, "Income verified ok, referred to AQC for treatment." ***Note:*** Only forward the Form 4442 for the AQC queue if there are AQC markers as specified in the conditions in box 2 above.
18. K Freeze ***Note:*** There may be instances when an account has previous action by Error Resolution or Accounts Management and the refund is being held with a -K freeze to hold the refund for RIVO to complete the review.		• Work the account if RIVO markers are present and unreversed • Determine appropriate work stream or next actions from the scenarios above above
19. The account shows a TC 971 AC 122 with a MISC field of 7S, 7S1, or 7V.	The refund is held by a RIVO hold	Follow IRM 25.25.2.2.1, Data Mining Screening Tree to screen and disposition the return.

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If Transcript or Form 4442 received	And	Then
1. An ATAO Category is open	**ATAO is assigned to a RIVO employee (148XXX)**	**Close Control "Close2OAR"**

20. Return is not in STARS	The refund is held by RIVO, and the return does **not** verify per IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR, see **20a** OR the refund is held by RIVO, and the return does verify per IRM 25.25.3.4 , Income Verification using Command Code (CC) IRPTR, see **20b**)	**20a**
		• Research IDRS to confirm if an interim letter 2645C or 2644C was issued. If issued, reject the 4442 because STARS will be updated automatically to move the return to STARS after the IDOC(s) are systemically verified.
		
		   Note: If a return is in Verification, no interim letter was issued timely, and it's been over 60 days in Verification, issue a 2644C letter and close the 4442.
		• If the return is from a prior processing year, attempt to manually add the return to STARS
		• If the return cannot be manually added, then add the case to mass push spreadsheet and open a base C#,MASSPUSH,B,MISC*,*
		• After the return post in STARS close the mass push base and send the case for manual referral
		
		   Reminder: A mass pushed case cannot refer systemically.
		
		Research the STARS disposition to determine appropriate work stream and follow appropriate block above
		For **current year** returns in STARS disposition is in NR, or Rejected, update to CE or CA, per Exhibit 25.25.13-3
		For **prior year** returns in STARS disposition AE, AA, or AQ, a manual referral may be necessary.
		20b - See IRM 25.25.13.9, Releasing the Refund for instructions on how to resolve current and prior year returns.

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If Transcript or Form 4442 received	And	Then
1. An ATAO Category is open	**ATAO is assigned to a RIVO employee (148XXX)**	**Close Control "Close2OAR"**
21. Return is in STARS	The refund is held by RIVO, and the return **does not** verify per IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR, see **21a.** The refund is held by RIVO, and the return **does** verify per IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR, see **21b.**	**21a. 4442** - **Current year** returns in STARS whose disposition is blank more than 120 days, NR, or Rejected(i.e., XE, XA, or XQ), send the case for manual referral • If the disposition is in a closed status such as AL, QL, CL, WL elevate to your Lead **4442** - **Prior year** returns in STARS with a disposition older than 6 months follow, IRM 25.25.13.5, Manual Referrals. **21b.** Follow IRM 25.25.13.9, Releasing the Refund and update STARS disposition to DL.

Transcript Inquiry

If a Transcript is received	And	Then
1. An **ATAO Category** is open	ATAO is assigned to a RIVO employee (148XXX)	Close Control **Close2OAR**
2. AQC Conditions Any of the following markers are present: • Transaction code (TC) 971 action code (AC) 122, AC 140 or AC 128 with specific MISC field or Letter 4800C or 3219C was sent • AQ, TT, E6 disposition in STARS (current if within 6 months) *Note:* TC 971 AC 122 with Rule 7S, 7S1, 7W1, and 7V are not AQC specific indicators unless a subsequent TC 971 AC 122 posted with another AQC inventory type in the MISC Field. If posted see row **19** below for instructions.	• TE is trained to work AQC, see **2a**. • TE is not trained to work AQC cases, see **2b**.	**2a.** Work per AQC process, IRM 25.25.7, Automated Questionable Credit Program. **2b.** Close base CL2AQC

3. WOW Conditions Any of the following are present: • CP05A • DQ adjustment, QRPA category code base open or closed with IDRS 1483XXXXXX or a posted adjustment with no Reason code 139 on an account with no credits. • MA in STARS	Transcript: TE **is trained** to work WOW, see **3a** TE is **not trained** to work WOW cases and it has WOW conditions, see **3c.Transcript:** • TE is trained to work WOW, see **3a** • TE is not trained to work WOW cases, there are no refundable credits or it's been **less than 60 days** since the last notice, see **3b**.	**3a.** Work per WOW process, IRM 25.25.11, Withholding Only Work(WOW) (Notice CP 05A) Procedures. **3b.** Forward to Lead to be rejected to originator with the note, **Timeframe not met.**
4a. Exam Conditions The refund has been held by RIVO (CP 05A may have been issued to the taxpayer)	Exam adjusted the account with TC 300/301 and RIVO is still holding the refund	Follow IRM 25.25.13.9, Releasing the Refund for instructions to release the refund and then update STARS to CL5.
4b. Exam Inventory (-L freeze posted)		• Do not reverse RIVO markers • Close base to CL2EXAM
5. P- Freeze with TC 720 posted to the account		Forward to Lead for referral to RIVO P&A POCs for External Leads. The referral will be assigned to review case actions and/or to determine its appropriate work stream. *Note:* If the work stream cannot be determined, follow IRM 25.25.3.4, Income Verification using Command Code IRPTR.

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6. TC 841 posted to the account	The refund is still held and the Document Locator Number (DLN) of the posted TC 841 contains the following blocking series,**77711, 77712, 77713** or **77714** see **6a.** The TC 841 DLN **does not** contain blocking series numbers above, see **6b.**	**6a.** Forward to Lead for referral to RIVO P&A POCs for External Leads. The case will be assigned so research can be conducted to determine the appropriate work stream. If the determination is made to reject the case, forward to lead with the note for the correct queue and IRM reference below. RICS RIVO - CP53A Reject 17 (TC 841 DLN 77711) RICS RIVO - CP53B Reject 18 (TC 841 DLN 77712) RICS RIVO - CP53C Reject 19 (TC 841 DLN 77713) RICS RIVO - CP53B Reject 23 (TC 841 DLN 77714) Per CSR IRM 21.5.6.4.31.2, P-Freeze with RIVO Involvement. **6b.** Review account to determine if there are any External Lead markers which would have resulted in the posting of the TC 841. If markers are present, determine the appropriate work stream in this table to address the issue. If no markers are present, forward to the Lead to reject to the origina-tor. See IRM 21.2.4.3.42 Refund Repayment, Cancellation, or Deletion (10 P-) for more informa-tion on reasons for refund rejects.

7. If the referral is from a phone assistor, TAC office visit, or any of the following are present: • Posted TC 150/976 and a subsequent open un-postable (UP) 126 reason code (RC) "0", may contain reversed/ unreversed TC 971 AC 129, 121, or 124 markers • Posted TC 150 and an unreversed TC 971 AC 129 with no open control to IDRS number 14873XXXXX • Posted TC 150, TC 971 AC 129, with a corresponding TC 972 AC 129 including the reversal of the return information • No Posted TC 150 and an open unpostable (UP) 126 reason code (RC) "0", may contain reversed/unreversed TC 971 AC , 121 or 124 markers	The refund is still held or no refund issued or the unpostable 126 has not been resolved	Reject and forward to Lead to have the originator resolve the TPP issue. Add note **AM to follow TPP IRM 25.25.6.5** , Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors ***Exception:* Do Not Reject**, if the referral is from a Paper (e.g., CII correspon-dence) related case and any of the bullets above apply. Work the TPP related case per IRM 25.25.6, Taxpayer Protection Program procedures.
8. Posted TC 150 may contain reversed/unreversed TC 971 AC 129, 121 or 124 markers, however the TP was authenti-cated and the TPP issue was resolved (i.e., AMS notes indicate authentication)	The refund is still held**and** there's other RIVO freezes (e.g. -P or -R freeze)	Identify the issue holding the refund and work it per the applicable block in this chart.
9. Return is in ACE Adjustment and TPP process has been completed Return is in ACE	The refund is still held	Follow IRM 25.25.2.16, Process Status (PS) 30 Identity Theft False Positive Screening Procedures
10. Return is archived or deleted ***Note:* Do Not Reject**, if the referral is from a Paper (e.g., CII correspon-dence) related case. Work the TPP related case per IRM 25.25.6, Taxpayer Protection Program procedures.	RIVO archived or deleted the return, see **10a.** ***Note:*** IDRS CC TRDBV will show SPC **T** under codes if Submission Pro-cessing moved the return to MFT 32 Return archived or deleted by another function, see **10b.**	**10a.** Follow IRM 25.25.6.8,Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees. **10b.** Close base **NOTRIVO**

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11. BMF Returns	The refund is held by a RIVO hold	Follow BMF procedures, IRM 25.25.1, Return Integrity and Verification Operation Business Master File Procedures.
12. The return contains Schedule C, Household Help (HSH) or Schedule K-1 income	Return filed and no federal tax withholding claimed, see**12a.** Return filed claiming federal tax withholding, see **12b.**	**12a.** see IRM 25.25.2.15 Schedule C and Household Help (HSH) Income to determine the actions to address the return. If the case is in PS 30, work per IRM 25.25.2.16, Process Status (PS) 30 Identity Theft False Positive Screening Procedures *Note:* HSH income can be identified by reviewing the return in the Employee User Portal (EUP) (MeFile return) or on CC TRDBV with a Special Processing Code (SPC) ″E″ (paper return only). **12b.** Work per IRM 25.25.2.16, Process Status (PS) 30 Identity Theft False Positive Screening Procedures, box 2 and 3 if return is in PS 30. If not, see IRM 25.25.2.6 Unsubstantiated Income and/or Withholding to address the issue.
13. Frivolous Inventory with any of the following indicators: • Open FRIV base 14867 -14869 • TC 810 - 4 • TC 971 AC 089 • -E freeze or F- freeze • Letter 3176C or CP 72 issued to TP *Note:* Refer to IRM 25.25.10, Frivolous Return Program for additional information.	Base is open, see **13a.** Base is **closed** and/or updated to FRP cleared and there is no -E or F- freeze, see **13b.**	**13a.** Close base CL-2FRIV **13b.** Work the account using the appropriate scenario from this table.

14. The return is a **Full year Prisoner and meets General Agreement on Tariffs and Trade (GATT) conditions** as described in IRM 25.25.9.4, General Agreement on Tariffs and Trade (GATT) Returns		If the case is in EFDS, the TC 971 AC 199 GATT EFDS marker is present and income Verified good, Refile the return. If there are AQC markers, follow box 2 above. If the case is TT and less than 6 months, consider the case currently referred. If the case is TT, longer than 6 months, and there are no AQC markers, send the case for manual referral. The case is not required to be in STARS for manual referral. Close the 4442 and input AMS notes, **Income verified ok, referred to AQC for treatment.** ***Note:*** Only forward the Form 4442 for the AQC queue if there are AQC markers as specified in the conditions in box 2 above.
15. K Freeze ***Note:*** There may be instances when an account has previous action by Error Resolution or Accounts Management and the refund is being held with a -K freeze to hold the refund for RIVO to complete the review.		• Work the account if RIVO markers are present and un-reversed • Determine appropriate work stream or next actions from the scenarios above above
16. The account shows a TC 971 AC 122 with a MISC field of 7S, 7S1, or 7V.	The refund is held by a RIVO hold	Follow IRM 25.25.2.2.1, Data Mining Screening Tree to screen and disposition the return.

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| **17.** Return is not in STARS | The refund is held by RIVO, and the return does **not** verify per IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR, see **17a.** OR the refund is held by RIVO, and the return does verify per IRM 25.25.3.4 , Income Verification using Command Code (CC) IRPTR, see **17b.**) | **17a.**
 • Research IDRS to confirm if an interim letter 2645C or 2644C was issued. If issued, reject the 4442 because STARS will be updated automatically to move the return to STARS after the IDOC(s) are systemically verified.
    Note: If a return is in Verification,no interim letter was issued timely, and it's been over 60 days in Verification, issue a 2644C letter and close the 4442.
 • If the return is from a prior processing year, attempt to manually add the return to STARS
 • If the return cannot be manually added, then add the case to mass push spreadsheet and open a base C#,MASSPUSH,B,MISC*,*
 • After the return post in STARS close the mass push base and send the case for manual referral
    Reminder: A mass pushed case cannot refer systemically.
 Research the STARS disposition to determine appropriate work stream and follow appropriate block above Form 4442 inquiries - For **current year** returns in STARS disposition is in NR, or Rejected, update to CE or CA, per Exhibit 25.25.13-3 Form 4442 inquiries - For **prior year** returns in STARS disposition AE, AA, or AQ, a manual referral may be necessary.

 18b. See IRM 25.25.13.9, Releasing the Refund for instructions on how to resolve current and prior year returns. |

| **18.** Return is in STARS | The refund is held by RIVO, and the return **does not** verify per IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR, see **18a.**

The refund is held by RIVO, and the return **does** verify per IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR, see **18b.** | **18a. 4442** - **Current year** returns in STARS whose disposition is blank more than 120 days, NR, or Rejected(i.e., XE, XA, or XQ), send the case for manual referral
• If the disposition is in a closed status such as AL, QL, CL, WL elevate to your Lead
4442 - **Prior year** returns in STARS with a disposition older than 6 months follow, IRM 25.25.13.5, Manual Referrals.
18b. Follow IRM 25.25.13.9, Releasing the Refund and update STARS disposition to DL. |

25.25.13.3.1
(04-13-2020)
Previously Identified as Identity Theft

(1)   Account research shows the account is not identity theft (IDT), but was previously treated as IDT, re-instate the return following normal adjustment procedures using the xMend Tool. See the job aide for more information about the *xMend Tool Job Aide.* After reinstatement, follow the chart below for either resolving the account or referring the return to the appropriate workstream.

Note: If the ASED is expired follow IRM 25.25.13.7, Barred Assessments.

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25.25.13.3.1

If	Then
1. The return verifies per IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR.	• Release the refund, follow IRM 25.25.13.9, Releasing the Refund • Input notes in the Electronic Fraud Detection System (EFDS) documenting the information received • Update the disposition to "DL" to remove the return from the Scheme Tracking and Referral System (STARS) • Add a note in STARS using the applicable reason as noted in Exhibit 25.25.13-1, STARS Delete Reasons. • Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS) • Ensure all Return Integrity Verification Operations (RIVO) control bases are closed
2 The return doesn't verify per IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR.	• Refer to the appropriate work stream as identified in IRM 25.25.13.3, Account Resolution Research. • Input notes in EFDS documenting the information received. • Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS).

25.25.13.4
(04-13-2020)
**Resolving Accounts
Assigned To
14877XXXXXX**

(1)   Other functions assign cases to Return Integrity Verification Operations (RIVO) for resolution.

- The account is assigned to 1487755555, see IRM 25.25.13.4.1, Resolving Accounts Assigned To 1487755555.
- The account is assigned to 1487766666, see IRM 25.25.13.4.2, Resolving Accounts Assigned To 1487766666.
- The account is assigned to 1487777777, see IRM 25.25.13.4.3, Resolving Accounts Assigned To 1487777777.

25.25.13.4.1
(09-23-2019)
**Resolving Accounts
Assigned To 1487755555**

(1) This is inventory reassigned to Return Integrity Verification Operations (RIVO) by Statute because RIVO removed the return data and now new information shows the return was filed by the true owner of the taxpayer identification number (TIN) . Cases assigned to this queue must have more than 120 days remaining on the assessment statute expiration date (ASED).

(2) Confirm that the original return was filed by the TIN owner.

(3) Determine how many days remain on the ASED. If there are less than 90 days remaining on the ASED follow prompt assessment procedures. See IRM 25.25.13.6, Prompt Assessments. If there are more than 90 days remaining on the ASED, input the adjustment to correct the account back to the original return data.

25.25.13.4.2
(09-23-2019)
**Resolving Accounts
Assigned To 1487766666**

(1) This inventory is being reassigned to RIVO by Statute because RIVO removed the return data and now new information shows the return was filed by the true owner of the TIN. Cases assigned to this queue must have less than 120 days remaining on the assessment statute expiration date (ASED) or the ASED has expired.

(2) Confirm that the original return was filed by the TIN owner.

(3) If the ASED has not expired, but has 90 days or less remaining, follow IRM 25.25.13.6, Prompt Assessments.

(4) If there are more than 90 days remaining on the ASED, input the adjustment to correct the account back to the original return data.

(5) If the ASED has expired, follow IRM 25.25.13.7, Barred Assessments.

25.25.13.4.3
(12-07-2021)
**Resolving Accounts
Assigned To 1487777777**

(1) This process was developed to address accounts where multiple returns were filed and the returns are not verifiable per IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR, and the account contains prior RIVO involvement.

(2) The IRM 25.23.4.8.2.1, Identity Theft (IDT) with RIVO Involvement, specifically states that the year involved with the case must have prior RIVO involvement. If there is no prior RIVO involvement, the case must be rejected back to the originator.

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25.25.13.4.3

If	And	Then
1 The transaction code (TC) 976 income and withholding is verifiable per IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR, or the income is from Schedule C or Household Help (HSH). ***Exception:*** If the TC 150 was reversed and it is determined that it was backed out in error, see box 5 or 6 below.		• Reject the case back to the originator. • Re-control the open control base to the originator with "REJECT2AM" in the activity field. • Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS). • Update the Scheme Tracking and Referral System (STARS) Category to "5" Disposition "CL".
2 The TC 976 income and withholding is not verifiable per IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR.	the TC 976 return is a true duplicate of the TC 150.	• Research the account to determine why the TC 150 did not go through appropriate treatment stream. • Input a TC 290 for .00 with a hold code 4 to remove the -A freeze. Work/refer to the appropriate treatment stream per IRM 25.25.13.3, Account Resolution Research. • Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS).
3 The TC 976 income and withholding is not verifiable per IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR.	the TC 976 return is not a true duplicate of the TC 150 and either return was filed by the taxpayer identification number (TIN) owner.	• Reject the case back to the originator. • Re-control the open control base to the originator with "REJECT2AM" in the activity field. • Input/Update AMS notes include which return RIVO deemed IDT and which return was filed by the TIN owner, per IRM 21.2.2.4.5, Account Management Services (AMS). • Update STARS Category for returns in STARS to "5" Disposition "CL".

If	And	Then
4 The TC 976 income and with-holding is not verifiable per IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR.	the TC 976 return is not a true duplicate of the TC 150 and neither return was filed by the TIN owner.	• Update the control base activity to "IDTHEFT" and the category to "NCAT". • Resolve the account per IRM 25.25.4, Integrity & Verification Identity Theft Return Procedures.
5 The TC 150 income and with-holding is verifiable per IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR, but was backed out in error.	the taxpayer's original informa-tion must be restored and the ASED is not expired.	• There are more than 90 days left on the ASED, restore the taxpayer's account to the original return data and release the refund as appropriate. • If the ASED is not expired, but has 90 days or less remaining, follow IRM 25.25.13.6, Prompt Assess-ments.
6 The TC 150 income and with-holding is verifiable per IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR but was backed out in error.	the taxpayer's original informa-tion must be restored and the ASED is expired.	Follow procedures in IRM 25.25.13.7, Barred Assessments.
7 RIVO receives an E-4442	The IDOC is in a Verification status, prior to IRP being fully loaded	Follow guidance in IRM 25.25.2.20, Returns not in EFDS.

25.25.13.5
(05-06-2024)
Manual Referrals

(1) A Manual Referral is an unverifiable return that cannot be referred systemically through the Scheme Tracking and Referral System (STARS). Manual referrals may not have all Return Integrity Verification Operations (RIVO) markers, as the account was stopped somewhere in the process.

(2) Manual referrals, once identified, smust be referred to the appropriate work stream based on the Table in IRM 25.25.13.3, Account Resolution Research.

(3) General Rules to follow before referring:

- **Do not** refer returns that have a previous adjustment on the account except those with a TC 290 .00 posted. These returns can still be referred.
- **Do not** refer any return that already has a -L freeze on command code (CC) TXMODA, or CC AMDISA is showing an Exam Audit is open.
- **Do not** refer any returns with -A freeze. Follow IRM 25.25.13.3, Account Resolution Research.

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- **Do not** refer through the manual process if you have zeroed out the return.
- **Do not** refer return if it is true identity theft. These must be worked by Tax Examiners.
- **Do not** refer any return that can be sent systemically through the Electronic Fraud Detection System (EFDS)/STARS.
- **Do not** refer any current processing year return that is disposition in STARS to AA (Accepted by AM) or AE (Accepted by Exam) or MA (Manual Disallowance Adj Necessary Man WOW ref). Prior year can be referred.

  Note: Prior year AA or AE can be referred. Prior Year MA do not need to be manually referred as they are already in the WOW inventory.

- **Do not** refer any international or foreign returns.
- If the return is in Disposition identity theft (process status (PS) 49) you can still refer the return if the return being referred is the true taxpayer's return and is the TC 150.
- All returns for all spreadsheets should be pushed into STARS (*Mass Push Instructions*). See exception for General Agreement on Tariff and Trades (GATT) returns.
- **Do not** update the return dispositions in EFDS/STARS, as this will be done by the **National** point of contact (POC) once the referral is accepted and it's updated to E7 for WI Exam, E8 for Small Business Self Employed (SBSE) Exam, E5 for Withholding Only Work (WOW), or E6 for Automated Questionable Credits (AQC).
- Reverse any offsets on the account. Follow IRM 21.4.6.2, What Is a Refund Offset?, for offset types and restrictions.
- All income documents in EFDS must be verified and contain notes in EFDS.
- You must ensure all refunds have been stopped.
- The TC 150 must be posted to CC TXMODA before sending the return through the manual referral process.

(4) If the return originated in the Taxpayer Protection Program (TPP), ensure there is a TC 971 AC 052 present on the account and the MISC field is **NOT** "RRPIDT". If no TC 971 AC 052 is present, or the account has TC 971 AC 052 with a MISC field "RRPIDT", release the refund per IRM 25.25.6.5.1.2.1, The Taxpayer's Return is Posted, the Refund is Held, and the Account Does Not Contain a Transaction Code (TC) 971 Action Code (AC) 052, and do not refer within RIVO (AQC/WOW/EXAM).

(5) For accounts that did not originate in TPP, a TC 971 AC 052 is not required to continue with RIVO processes, determine the reason for the refund hold and ensure the return is referred to the appropriate work stream.

(6) The manual referral spreadsheet can be found on the RIVO Portal Accounts Resolution program page under the selection *Manual Referral Spreadsheet*. Prior to referring the spreadsheet, the TE will need to review it to ensure it meets the referral category criterion before submitting the referral.

- When the spreadsheet is completed, close the Transcript or Form 4442, Inquiry Referral, control base. Open a new control base to your IDRS number with the following information in the chart below:

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> ***Exception:*** Do **NOT** open a new control base on OAR referrals to WOW and AQC. Leave open the existing OAR control and follow procedures in the Table per paragraph 7 below.

IF	THEN
WOW	C#, Man2WOW,B,MISC *,*
AQC	C#, Man2AQC,B,MISC *,*
EXAM	C#, Man2EXAM,B,MISC*,*

- Every field must be filled out. There should be **NO BLANKS**. All Yes and No answers must show as "YES" or "NO".

  > ***Exception:*** Column header "Exam Comments", "To be filled out by receiver", and "Date Sent", must be left blank.

- Input in the Site column, the TE's Site name.
- Input the tax period in the following format: "20XX12". It must have all six digits.
- Taxpayer identification numbers (TINs) must include hyphens.
- Do not alter the columns or tabs on the spreadsheet. For example, if you only have submissions for SBSE, do not delete the other tabs.
- Enter a note into EFDS, the manual referral spreadsheet and tab completed. For example, AQC tab, "AQC - MISC".
- Send the original spreadsheet to the POC, using the most current revision.

(7)   Follow the Table below for Manual Referral criteria:

Caution: The thresholds listed in the Table below for manual referral criteria, **do not apply** to External Lead, Prisoner Lead and Criminal Investigation (CI) case referrals. See IRM 25.25.2-4, Tolerance Chart for the selection tolerance. Use the External Lead tolerance for CI referrals.

If	Then
WOW – prior year processing year with false or inflated with-holding (**no income-based** refundable credits such as Recovery Rebate Credit, Excess Withholding, Premium Tax Credit with no TC 971-128 with MISC field **AQCPTC191** or **AQCPTC195**)	• Input the information on the WOW spreadsheet on the "WOW" tab • If the case is an Operations Assistance Request (OAR), refer the return to your RIVO OAR liaison for a TAS referral

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If	Then
AQC-GATT – Wages and with-holding will always be verified. The return must claim earned income and the Earned Income Tax Credit (EITC) and/or Additional Child Tax Credit (ACTC)	• Input the information on the AQC spreadsheet on the "AQC - GATT" tab • If the case is an Operations Assistance Request (OAR), refer the return to your RIVO OAR liaison for a TAS referral
AQC - MISC - Add to this tab any returns with false or inflated wages/withholding with refundable credits (i.e., Earned Income Tax Credit (EITC), American Opportunity Tax Credit (AOTC), Making Work Pay Credit (MWP), Additional Child Tax Credit **Note:** Cases that met the criteria for W&I Exam, will now be referred to AQC-MISC	• Input the information on the AQC spreadsheet on the "AQC - MISC" tab • If the case is an OAR, refer the return to your RIVO OAR liaison for a TAS referral
AQC Statute Returns with Credits - Add to this tab all returns with refundable credits where the statute date has expired or is within one year and one month of expiring. It does not matter if the return would normally go on the EXAM spreadsheet. This tab is for all statute returns or returns with only one year and one month or less left on Assessment Statue Expiration Date (ASED) with refundable credits.	• Input the information on the AQC spreadsheet on the "AQC STATUE RTNS WITH CREDIT" tab • If the case is an OAR, refer the return to your RIVO OAR liaison for a TAS referral

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If	Then
SBSE Exam - Add to this tab returns with Schedule C, Schedule E, or Schedule F, or Form 2106. Must also have wages/withholding that do not verify and credits claimed. May also have HSH income. *Note:* A Schedule C loss greater than $25,000 can be referred to SBSE Exam even when wages and withholding verify.	• Input the information on the Exam spreadsheet on the "SBSE EXAM" tab. • If return has both Schedule C and HSH, notate in the comments column that there is both Schedule C and HSH. These must must also have wages and or withholding that do not verify. • If referring an OAR to Exam, keep the OAR control base open until the -L freeze posts to CC TXMODA. This process can take up to five weeks from the time the referral is sent to the POC, so request an extension if needed. Five weeks should cover the time from when the referral is made to when the case appears on CC AMDISA.

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25.25.13.6
(09-23-2019)
Prompt Assessments

(1)   What is a Prompt Assessment?

A Prompt Assessment is required when the taxpayer identification number (TIN) owners' return, with a tax greater than zero, was removed (zeroed out) or was not assessed **and** the Assessment Statute Expiration Date (ASED) is within 90 days of expiring.

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If	Then
the TIN owners return was backed out and needs to be re-instated.	• Adjust the account with a transaction code (TC) 290 for .00 and: ***Caution:*** Ensure the TC 290 amount is **ALWAYS** .00 when 90 days or less are remaining on the ASED. Include item/credit reference numbers to reflect the correct amount of exemptions, adjusted gross income (AGI), taxable income (TXI), self-employment tax (SET), etc. Adjust credits, such as Earned Income Tax Credit (EITC) or Additional Child Tax Credit (ACTC) etc. **Use a Hold Code 4** to prevent a notice and refund from generating and input a priority code 8. • Complete Form 2859, Request for Quick or Prompt Assessment. • Input TC 971 action code (AC) 506 "WI PRP OTHER1" and reverse any prior TC 971 AC 506. If TC 971 AC 505 is present and there is a good address reverse and replace with "WI AM OTHER". • Assemble the Assessment package. See the *RIVO portal* for detailed instructions. • Route the package to accounting function. • Monitor the account for the adjustment to post. ***Caution:*** If the adjustment does not post before the ASED expires, there could be a barred assessment. • Once all actions are posted close all RIVO controls.

25.25.13.7
(12-13-2023)
Barred Assessments

(1)   What is a Barred Assessment?

A Barred Assessment occurs when the taxpayer identification number (TIN) owners return with a tax greater than zero was removed (zeroed out) or was not assessed and the Assessment Statute Expiration Date (ASED) has expired. Follow the Table below to correct the account:

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If	Then
1	• Adjust the account with a transaction code (TC) 290 for .00 # Include item/credit reference numbers to reflect the correct amount of exemptions, adjusted gross income (AGI), taxable income (TXI), self-employment tax (SET), etc. Adjust credits, such as Earned Income Tax Credit (EITC) or Additional Child Tax Credit (ACTC) etc. **Use a Hold Code 4** to prevent a notice and refund from generating and input a priority code 8. • Issue a manual refund to the taxpayer, including applicable interest, for the overpayment (refund) that the taxpayer is entitled to. See IRM 21.4.4.2, What Is a Manual Refund?. • Prepare Form 9355, The Barred Statute Report, per IRM 25.25.13.7.1, Form 9355, The Barred Statute Report. Barred statute cases attribuTable to the COVID-19 pandemic and the subsequent inventory backlog, see procedures in IRM 25.6.1.13.2.6, Routing and Controlling Form 9355 for controlling, preparing, and routing documents. • Prepare a Form 8758, Excess Collection File Addition, to move any remaining credit (generally the amount of the tax that cannot be assessed) to Excess (6800 Account). See IRM 3.17.220.2.2.1, Preparation of Form 8758. ***Note:*** Form 8758 may take 5 to 15 days to process. Before submitting a duplicate request, allow 20 days from the referral date to contact the campus POCs to confirm the form was received. If advised the form was not received, resubmit the request. • Input TC 971 action code (AC) 296. • Open a monitoring control, "M" status, with activity "ADJ2POST", and category "BARD". Once the adjustment posts update the control to "F8758MMDD" where "MMDD" is 6 weeks from the adjustment date for suspense to track the Form 8758 submission to Excess Collection.

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If	Then
	• If the return is in the Scheme Tracking and Referral System (STARS), update the disposition to "DL" to have the return deleted from STARS. Add STARS note: "Account backed out as IDT in error. Adjustment reversed. Barred assessment". *Note:* This is not one of the standard notes found in Exhibit 25.25.13-1 because it is specific to only Barred Assessment cases. • Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS): "Account backed out as IDT in error. Adjustment reversed. Barred assessment". • Prepare the Statute and Accounting packets *Note:* See Barred Assessment Guide on the *RIVO Portal* for more detailed information. • Monitor the account for all actions to be completed. • Input TC 290 .00 with blocking code 30 as stated in IRM 25.6.1.13.2.7.3, Barred Assessment Account Closing Actions. • Close all RIVO control bases after all account actions are complete.

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If	Then
2	• Input a TC 971 AC 090 on command code (CC) TXMODA to identify the under tolerance erroneous abatement. Enter "R" when the cross-reference TIN is the same as the account TIN.
	• Adjust the account with a TC 290 for .00 and: Include item/credit reference numbers to reflect the correct amount of exemptions, AGI, TXI, SET, etc. Adjust credits, such as EITC or ACTC etc. **Use a Hold Code 4** to prevent a notice and refund from generating and input a priority code 8.
	• Issue a manual refund to the taxpayer, including applicable interest, for the overpayment (refund) that the taxpayer is entitled to. See IRM 21.4.4.2, What Is a Manual Refund?.
	• Prepare a Form 8758, Excess Collection File Addition, to move any remaining credit (generally the amount of the tax that cannot be assessed) to Excess (6800 Account). See IRM 3.17.220.2.2.1, Preparation of Form 8758.
	Note: Form 8758 may take 5 to 15 days to process. Before submitting a duplicate request, allow 20 days from the referral date to contact the campus POCs to confirm the form was received. If advised the form was not received, resubmit the request.
	• Open a monitoring control in "M" status, with activity "ADJ2POST", and category "MISC". Once the adjustment posts update the control to "F8758MMDD" where "MMDD" is 6 weeks from the adjustment date for suspense to track the Form 8758 submission to Excess Collection.
	• If the return is in STARS, update the disposition to "DL" to have the return deleted from STARS. Add STARS note: "TC 150 was good TP's return, treated as bad in error."
	Note: This is not one of the standard notes found in IRM 25.25.13-1 because it is specific to only Barred Assessment cases.
	• Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS).
	• Monitor the account for the posting of the Excess transaction.
	• Close all RIVO control bases after all account actions are completed.

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25.25.13.7.1
(11-16-2022)
**Form 9355, The Barred
Statute Report**

(1)   The Form 9355, Barred Statute Report, is prepared and assembled by the organization responsible for the loss of the assessment, or the function/ organization responsible for not taking the appropriate action that allowed the tax assessment period to expire without a valid tax assessment being made.

Reminder: The instructions following this paragraph are intended for the **RIVO Statute Team Only**, and therefore they must be the only employees working RIVO Barred Statute inventory cases.

(2)   RIVO Tax Examiners will prepare the Form 9355 as appropriate for their function, and then forward it to the RIVO Statute Coordinator for review.

(3)   Prior to forwarding the Form 9355 RIVO TEs will take the following actions:

1.   RIVO creates a PDF on the shared drive in the "Form 9355 Package" folder. Use the following naming convention for the folder: date the case was created in YYYYMMDD format, the last 4 digits of the taxpayer identification number (TIN) and the first 4 letters of the last name (Example Case Creation Date 09/30/2020, TIN XXX-00-1234, Taxpayer name Mary Poodle - Folder name **20200930 1234 POOD**).

   Exception: When a package is delivered from Statute for signature route to the RIVO Statute Coordinator.

2.   RIVO will prepare the Form 9355.

   Note: While most lines on the form are self-explanatory, the Barred Assessment Data section, Lines 9 a - f must be completed as follows:
   Line 9a - Enter the tax deficiency amount.
   Line 9b - Enter if applicable, the interest on the deficiency computed to the month, day, and year(mmddyy).
   Line 9c - Enter if applicable, penalties assessed.
   Line 9d - Enter the total of Lines 9a, b, and c.
   Line 9e - Enter only the amount of the available nonrefundable credits or payments equal to the amount in 9d. If the available credits exceed Line 9d, document it in the Chronological Sequence of Events section.
   Line 9f - Enter only the Net Loss to the Government. Therefore, if nonrefundable credits exceed the total on *Line 9d*, then enter **zero** (.00). However, if the nonrefundable credits are insufficient to cover that total, then enter the difference. **For example**, if *Line 9d* total $1,000 and available credits and payments are $800, enter $200 as the net loss.

3.   RIVO will download or scan any supporting documents (including command code (CC) TXMODA after all transactions post and the account is in zero balance. The account **MUST** be at a zero balance prior to submitting the Form 9355. Include in the order listed, the following when submitting the Form 9355 package:
   1. Form 9355
   2. Barred Assessment Sheet
   3. Form 8758 (Copy of **only** Part 1 per transfer to XSF)
   4. TXMODA print
   5. Copy of Tax Return

4.   When the case file is complete, send to the RIVO Statute Coordinator for review (see below Package Review Steps). If any correction is needed,

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the Statute Coordinator will place the package in the "Returned for Correction" folder and notify the Manager of the Barred Assessment team.
Package Review Steps:
• Ensure the TIN and tax period are correct on all forms and TXMOD print.
• Ensure the amount totals on the Form 9355, Form 8758 and TXMOD are correct and balance.
• Ensure there are no Freeze codes on the account.

> *Exception:* Freeze Codes beyond RIVO's purview to reverse/correct. For example, -S (Presidential declared disaster freeze), -O (Disaster freeze), -V (Bankruptcy), etc.

• Ensure the account has a zero balance.
• Ensure there are no pending transactions on TXMOD.

5. When the case file is complete, RIVO Statute Coordinator will move the case file to the "Ready for Manager" folder and then notify the manager via e-mail to sign the Form 9355.
6. The manager will sign the Form 9355 and move the case to the "Ready for Department Manager" folder and then notify the Department Manager via e-mail to sign the Form 9355.
7. The Department Manager will sign the Form 9355 and move the case file to the "Ready for Operation Manager" signature folder and notify the Operation Manager via e-mail to sign the Form 9355.
8. The Operation Manager will sign the Form 9355 and move the case file to the "Ready for RIVO Policy and Analysis (P&A) Staff Review" folder and then notify RIVO P&A staff via e-mail that the package is ready for review and the Director's signature.
9. RIVO P&A staff will review the package for completeness and move the case file to the "Ready for Director" signature folder and notify the Director via e-mail that the Form 9355 package is ready for signature.
10. Once the Director signs the Form 9355, RIVO Statute Coordinator will move the package to the folder entitled **"9355 Completed"**. It will be maintained in a locked filed cabinet for two years.

25.25.13.8
(09-23-2019)
Erroneous Abatement Procedures for Return Integrity Verification Operations (RIVO)

(1) There may be instances when the taxpayer's return data has been removed from the tax account due to a clerical error and needs to be reinstated. A clerical error occurs when multiple returns are filed and the taxpayer's valid return data is removed from the account in a batch process, however the assessment statute is barred. Most of the accounts will be processed as a Barred Assessments. See IRM 25.25.13.7, Barred Assessments for additional information and guidance.

> *Example:* The batch tool backed out the valid return data due to the identity theft (IDT) document locator number (DLN) in the Scheme Tracking and Referral System (STARS) being a different DLN than the transaction code (TC) 150, resulting in the good return being backed out.

See IRM 25.6.1.10.2, Erroneous Abatement, and follow the chart below to resolve the account:

> *Caution:* Before working any account as a clerical error, see your lead to ensure it meets clerical error criteria.

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If	Then
1 For erroneous tax abatements of any amount where the Assessment Statute Expiration Date (ASED) has not expired.	Adjust the account back to the original return data and release the refund as appropriate.
2 the ASED has expired.	• Adjust the account with a TC 290 for .00 and: Include item/credit reference numbers to reflect the correct amount of exemptions, adjusted gross income (AGI), taxable income (TXI), self-employment tax (SET), etc. Adjust credits, such as Earned Income Tax Credit (EITC) or Additional Child Tax Credit (ACTC) etc. **Use a Hold Code 4** to prevent a notice and refund from generating and input a priority code 8. • Issue a manual refund to the taxpayer, including applicable interest, for the amount of overpayment the taxpayer is entitled to receive. See IRM 21.4.4.2, *What Is a Manual Refund?* for additional information and guidance. • Prepare a Form 8758, Excess Collection File Addition, to move any remaining credit (generally the amount of the tax that cannot be assessed) to Excess (6800 Account). See IRM 3.17.220.2.2.1, Preparation of Form 8758. • Open a monitoring control, with activity "87582EXCES", and category "MISC", to track the Form 8758 submission to Excess Collection. Follow IRM 25.6.1.10.2.2.3, Correction of Erroneous Abatement Cases by the Originating Function. • If the return is in STARS, update the disposition to "DL" to have the return deleted from STARS. Add STARS note: "TC 150 return was good TP's return, IDT batch tool backed out the incorrect DLN, issue meets clerical error criteria." • Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS). • Monitor the account for the posting of the Excess transaction. • Close all RIVO control bases after all actions are completed.

(The `#` mark appears in the right margin beside the first bullet.)

If	Then
3 and the ASED has expired.	• Input a TC 971 action code (AC) 090 on command code (CC) TXMODA to identify the under tolerance erroneous abatement. • Adjust the account with a TC 290 for .00 and: Include item/credit reference numbers to reflect the correct amount of exemptions, AGI, TXI, SET, etc. Adjust credits, such as EITC or ACTC etc. **Use a Hold Code 4** to prevent a notice and refund from generating and input a priority code 8. • Issue a manual refund to the taxpayer, including applicable interest, for the overpayment amount the taxpayer is entitled to receive. See IRM 21.4.4.2, What Is a Manual Refund?. • Prepare a Form 8758, Excess Collection File Addition, to move any remaining credit (generally the amount of the tax that cannot be assessed) to Excess (6800 Account). See IRM 3.17.220.2.2.1, Preparation of Form 8758. • Open a monitoring control, with activity "87582EXCES", and category "MISC", to track the Form 8758 submission to Excess Collection. • If the return is in STARS, update the disposition to "DL" to have the return deleted from STARS. Add STARS note: "TC 150 return was good TP's return, IDT batch tool backed out the incorrect DLN, issue meets clerical error criteria". • Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS). • Monitor the account for the posting of the Excess transaction. • Close all RIVO control bases after all actions are completed.

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25.25.13.9
(06-21-2022)
Releasing the Refund

(1) When a determination is made that a refund stopped by Return Integrity Verification Operations (RIVO) can be released, follow the steps below:

- Research payments on the account to ensure the payment(s) belong to the owner of the TIN owner. See IRM 21.5.7.3.1, Remittance Transaction Research (RTR) System.
- Research for additional freeze codes. Follow IRM 21.5.6, Freeze Codes for procedures.
- Research the account for credit elect requirements per IRM 21.4.6.5.6, Credit Elect.

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(2) "Refiling" the return in the Electronic Fraud Detection System (EFDS) will generate a transaction code (TC) 972 action code (AC) 134 and will release the refund. If the following conditions are present, the refund will need to be manually released:

- The account contains a TC 971 AC 199
- The account contains a RIVO computer condition code (CCC) "1" or "3"
- The account contains a P- freeze or -K freeze

(3) Analyze the account to determine if the criteria for a manual refund was met per IRM 21.4.4.3, Why Would a Manual Refund be Needed?. Once a determination is made, follow the Table below:

Note: Before releasing a refund analyze IDRS using command code (CC) TXMODA to determine that another area will not be impacted. Also, if instructed to input a TC 972 AC 134 to Refile the return, see Exhibit 25.25.13-6 for instructions.

Note: If an open IDRS control base is present on the module to a specific employee or multiple ones, contact the controlling employee to coordinate efforts prior to attempting to resolve the account. This will prevent erroneous and/or duplicate adjustment actions. If the control is assigned to a generic control, refer to your manager to have the case assigned. See *IUUD: IDRS Unit and USR Database*, for assistance with locating the employee. Ensure all generic IDRS control bases are closed.

If	Then
Manual Refund Criteria is met.	See IRM 25.25.13.10, Manual Refund Criteria for Return Integrity Verification Operations.

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If	Then
Manual Refund Criteria is not met, and the refund must be released manually. *Note:* **Do not** input a TC 972 AC 134 when "Refiling" the return in EFDS.	Input the following based on the account conditions: • If a transaction code (TC) 150 is not posted to the module AND a TC 971 AC 134 is posted - input a TC 972 AC 134. • If a computer condition code (CCC)"1" or CCC "3" is posted - input a TC 290 for .00 and input a TC 972 AC 134. • If a CC NOREF was input to stop the refund (a P-freeze is posted) - input a TC 290 for .00 and input a TC 972 AC 134. • If a -K freeze is posted - input a TC 290 for .00 and input a TC 972 AC 134. • If a TC 971 AC 199 or a manually input TC 971 AC 134 is posted, input a TC 972 AC 134. • If the DLN Block and Serial number of the TC 570 is anything **other** than **77777**, input a TC 571 and a TC 972 AC 134. • If no TC 971 AC 134 is posted to the account, input TC 571. **Do not** add a TC 972 AC 134.

(4)   If the refund is released and the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to either ″DL″ or "WL", to be deleted from STARS. Input a note in STARS explaining the reason for the scheme deletion request per Exhibit 25.25.13-1, STARS Delete Reasons.

Note: Only Headquarters or the designated RIVO POC can input STARS status code "WL" However, if the refund is released and later returned via the External Lead program or other workstreams, the STARS disposition WL can be updated to the appropriate disposition.

25.25.13.10
(06-23-2023)
Manual Refund Criteria for Return Integrity Verification Operations

(1)   The following reasons require a manual refund by Return Integrity Verification Operations (RIVO):

• Deceased Taxpayer accounts
• Statute Barred

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- **Large dollar refunds** of $10 million or more for IMF and $100 million or more for BMF
- Taxpayer Advocate Service (TAS) requests

  Note: TAS request do not require RIVO TEs to prepare a manual refund unless stated in the OAR. Otherwise TEs will resolve the RIVO issue and then provide TAS the authorization to initiate the manual refund request.

(2)   Research the account for RIVO indicators. Ensure the RIVO issue has been resolved and the taxpayer is entitled to the refund.

Note: Some AQC cases meeting refund release criteria may require a manual refund outlined in IRM 25.25.7.3(3). AQC employees have verified release criteria, therefore additional income verification is not required for these cases. This will be documented on the case before sending to the Manual Refund Team for processing.

(3)   Follow the chart below to resolve the account:

If	And	Then
1 Deceased Taxpayer Account.	there is a posted Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, other documentary evidence as detailed in IRM 3.11.3.10.3, Documentary Evidence on a Decedent Return, an Account Management Services (AMS) image of the documentary evidence or a physical copy from another function. See IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, for additional information. *Note:* Since the Form 1310 requires the personal representative to enter the tax year the decedent was due a refund, it cannot be used as documentary evidence for any other year than the one specified. Therefore, if the form specifies it's for a 2022 tax year refund, you cannot use it to request for a 2020 tax year refund.	Issue the manual refund per RIVO procedures. See *Manual Refund Referral*. *Note:* Form 1310 or documentary evidence as described in IRM 3.11.3.10.3, Documentary Evidence on a Decedent Return must be present before referring the case to the manual refund team. *Reminder:* See the exhibit in IRM 3.11.3.10. 3(7) for a properly completed Form 1310 which includes checking the appropriate box in Part 1 of Form 1310.

If	And	Then
2 Deceased Taxpayer Account.	there is no Form 1310 on the account or an AMS image, nor an indication that Letter 18C, Decedent Refund (Form 1310 Requested) was issued within the last 12 months.	• Issue Letter 18C, Decedent Refund (Form 1310 Requested), to the Estate of, if no second name line is present, requesting the Form 1310. See RIVO SERP Portal for the appropriate paragraph letters *Letter 18C*. • Close the transcript or Form 4442, Inquiry Referral, control base. Open a new control base to your IDRS number with the following information: C#,LTR18C2TP,M,MISC *,*. • Monitor the account for 45 days. If no response is received after 45 days, see block 3 below. ***Note:*** If a response is received after completing steps in 3 below, proceed to row 4 below.
3 Deceased Taxpayer Account.	Letter 18C previously issued within the last 12 months and no response received	Move the credit to excess. ***Exception:*** If the credit is 11 months old or less follow guidance in IRM 21.7.7.7.4.1.1.1, Transferring Excess Credit, paragraph 4. • Prepare a Form 8758, Excess Collection File Addition, to move any remaining credit (generally the amount of the tax that cannot be assessed) to Excess (6800 Account). See IRM 3.17.220.2.2.1, Preparation of Form 8758 and RIVO portal page entitled *Excess Collections Job Aid*. • Close the transcript or Form 4442 control. Open a monitoring control, with activity "87582EXCES", and category "MISC," to track the Form 8758 submission to Excess Collection. • Close the control once the money has moved.

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If	And	Then
4 Decedent taxpayer	Letter 18C was issued and the response received is incomplete or incorrect	• Issue a second Letter <u>18C</u>, Decedent Refund (Form *1310* Requested), to the Estate of, if no second name line is present, requesting the missing information. Please see the RIVO SERP Portal for the appropriate paragraph letters. See RIVO SERP Portal for the appropriate paragraph letters *Letter 18C* • Close the transcript or Form 4442, Inquiry Referral, control base. Open a new control base to your IDRS number with the following information: C#,18C-SNT,M,MISC *,* • Monitor the account for 45 days. If no response is received after 45 days see row **3** above. ***Note:*** If a response is received after completing steps in 3 above, see **5** below for further instructions.
5 Deceased Taxpayer Account	Letter 18C previously issued within the last 12 months and documentary evidence was received after completing steps in **3** above to move the credit to Excess Collection. ***Note:*** The credit normally takes five days to be moved to the Excess Collection account once the Form 8758 is received. If documentary evidence is received prior to the credit being moved, contact the Excess Collection function to have the request withdrawn and then follow the steps in **1** above. See the listing for the Excess Collection point of contact numbers for withdrawing the request *Excess Collection*	• Complete Form 8765, IDRS Control File Application. See IRM 21.5.7.4.4.2, Form 8765, IDRS Control File Credit Application for instructions on completing the form. • Once the credit re-post to the account, follow steps in **1** above to issue the manual refund.
6 Deceased Taxpayer Account	There is a second name line	Refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds and IRM 3.11.3.10.3, Documentary Evidence on a Decedent Return.

If	And	Then
7 Statute Barred.	meets erroneous abatement criteria IRM 25.25.13.8, Erroneous Abatement Procedures for Return Integrity Verification Operations (RIVO).	Issue the manual refund per RIVO procedures. See *Manual Refund Referral*.
8 TAS Requests.		Give TAS authority to grant the manual refund on hardship accounts or Issue the manual refund per RIVO procedures. See *Manual Refund Referral*.

25.25.13.10.1
(06-16-2023)
Manual Refund
Procedure - Manual
Refund Team Only

(1) Procedures in this IRM are for Return Integrity Verification Operation (RIVO) teams requesting manual refunds.

(2) Designated teams will follow the procedures below to review, issue and monitor manual refunds. Utilize the Manual Refund Checklist on the RIVO portal.

Action	IRM Reference
Research the account	Follow the instructions in IRM 21.4.4.4, What Research is Required?
Prepare the Manual Refund forms	• Follow the instructions in IRM 21.4.4.5, Preparation of Manual Refund Forms • See IRM 3.17.79.4.1(2), Case Review and Command Code REFAP (Refund Approval) to satisfy the requirement to add the Return Processable Date when completing IDRS CC REQ54.
Other Manual Refund Requirements	Follow the instructions in IRM 21.4.4.6, Other Manual Refund Requirements for the scenarios below: • **Manual Refunds $1 million or more** - follow paragraph 1 - 3 • **Other scenarios** - see paragraphs 4-9 for the applicable scenario to follow

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25.25.13.10.1

Action	IRM Reference
Monitor the manual refund	Follow the instructions in IRM 21.4.4.6.1, Monitoring Manual Refunds

Exhibit 25.25.13-1   (06-15-2018)
STARS Delete Reasons

STARS Delete Reason	Standard Note
1 MFT 32 reversal	"Non-Id Theft"
2 IDT deemed non IDT and income/withholding verified	"TP authenticated and income/withholding verified"
3 WOW/AQC process substantiated information	"Income/withholding/credits verified by documentation"
4 Not full year prisoner - not GATT	"Not full year prisoner"
5 Income/withholding verified	"Verifies per IRPTR or Verifies per SSA_ORS Database as applicable"

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Exhibit 25.25.13-1

Exhibit 25.25.13-2   (04-13-2020)
Transferring Credits to Excess

Apply credits to tax in the following order:

1. Credit elect (TC 710, TC 716)
2. Estimated tax payments (TC 660)
3. Payments made on or before the return due date (TC 670, TC 610)
4. Withholding (TC 806, TC 800)
5. Credit allowance (TC 766)
6. Earned Income Tax Credit (EITC) (TC 764, TC 768)
7. Payments made after the return due date (TC 670, TC 640, etc.)

Move credits to excess collections in the reverse order as follows:

1. Payments made after the return due date (on statute transcripts, do not move off credits less than 3 years old. These could be refundable.)
2. EITC (TC 764, TC 768)
3. Credit allowance (TC 766)
4. Withholding (transaction code (TC) 806, TC 800)
5. Payments made on or before the return due date (TC 670, TC 610)
6. Estimated payments (TC 660)
7. Credit elect (TC 710, TC 716)

When moving credits to excess:

- Each credit uses the document locator number (DLN) of that credit
- Each credit is moved separately, even if there are two of the same credits
- TC 806, TC 766, TC 764, TC 768, etc. are moved as a TC 820
- Payments are moved with a reversal such as TC 670 with a TC 672
- Always use the received date and DLN of each payment

See IRM 25.6.1.7.3.1, Transferring Credits to XSF

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Exhibit 25.25.13-3   (10-25-2023)
Scheme Tracking and Referral System (STARS) Disposition Definitions

The Table below describes the STARS disposition status codes.

Note: It is critical to check the Category Code and Disposition of each DLN before updating STARS. The
correct combination is needed for the systemic processes to work. Please see IRM for additional infor-
mation.

Reminder: STARS Disposition NR means the DLN is not referable to AM or Exam through EFDS, and
therefore actions must be taken via the Manual Referral Spreadsheet to refer the DLN for further
processing.

STARS Disposition Status	Disposition Description	Disposition Usage	Details
A1	QRP Category 1 Pending BRO AM Referral	Special Project	
A2	QRP Category 2 Pending BRO AM Referral	Special Project	
A9	Category 99 manual referrals to AQC (HQ only)	Special Project	
AA	Resolved (accepted by AM)	Systemic	
AC	AM Reject Corrected (Austin use only)	Special Project	
AE	Accepted by Exam	Systemic	
AF	Bad/Bad IDT Account with minus A freeze on module	Available for update	IDRS has an open control to 1487777777 and all returns are deemed IDT
AL	Closed (Account Settled on AA)	Available for update	WOW, External Leads & statute process when making an adjustment for disallowance or there is an erroneous abatement and return is being added to DFS spreadsheet
AM	Referred to BRO Accounts Management	Special Project	
AP	Adjustment FDCs (Monitoring)	Special Project	

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Exhibit 25.25.13-3 (Cont. 1) (10-25-2023)
Scheme Tracking and Referral System (STARS) Disposition Definitions

STARS Disposition Status	Disposition Description	Disposition Usage	Details
AQ	ACCEPTED by AQC	Systemic	
BA	Bundle for AM	Available for update	
BB	ID THEFT BAD/BAD	Available for update	
BE	Bundle for Exam	Available for update	
BG	ID THEFT BG	Available for update	IDT/Good and Open Control to RIVO, (Ex. NCAT, ECAT) (IDT return is TC 150) - no - A freeze present on module
BQ	Batch AQC	Available for update	
BT	Below Tolerance	Special Project	
CA	Corrected for AM (Reject)	Available for update	Used to update a disposition that has been holding in the same status for longer than 60 days, or a return with no disposition (field is blank). The use of these codes is determined by the refundable credits on the account. Returns claiming no credits or refundable credits under $500.00. External Leads rejects and IDT overages also use this in their workflow.
CC	Returned Refund Check received in Centralized Check Program (CCP)	Available for update	Confirmed IDT TC 841 posted with no money posted and resolved by RIVO
CD	CADE Return Lost Refund Final	Special Project	

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Exhibit 25.25.13-3 (Cont. 2) (10-25-2023)
Scheme Tracking and Referral System (STARS) Disposition Definitions

STARS Disposition Status	Disposition Description	Disposition Usage	Details
CE	Corrected for Exam (Reject)	Available for update	Used to update a disposition that has been holding in the same status for longer than 60 days, or a return with no disposition (field is blank). The use of these codes is determined by the refundable credits on the account. Returns claiming refundable credits of more than $500.00. External Leads rejects and IDT overages also use this in their workflow.
CI	CI ID Theft Inventory Received	Special Project	
CL	Closed (Account Settled)	Available for update	Account is closed, the case has been fully resolved by RIVO (CAT 7) or another business unit (CAT 5). Must not be changed without manager/lead determination and approval.
CO	Return Sent to Collections	Special Project	
CQ	Corrected for AQC (Reject)	Available for update	
CT	Confirmed ID Theft per TP response	Available for update	
CX	ID Reject (Return is not Identity Theft)	Special Project	
DB	CI ID Theft Received Ignore IRP	Special Project	
DD	Multi DD Ref flip to Paper return Undel treat as IDT	Special Project	
DE	Deferred Exam Inventory	Special Project	PY2018 QRP Clean-up

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Exhibit 25.25.13-3 (Cont. 3) (10-25-2023)
Scheme Tracking and Referral System (STARS) Disposition Definitions

STARS Disposition Status	Disposition Description	Disposition Usage	Details
DL	Delete from STARS	Available for update	
DR	R17 DD Rej Flip to Paper Ref rel rtn Undel trt IDT	Special Project	
E5	Manual Referral to WOW	Available for update	True TP Withholding and no refundable credits; see Manual Referral Disposition Tab
E6	Manual Referral to AQC	Available for update	True TP Wage/WH and refundable credits; see Manual Referral Disposition Tab
E7	Manual Referral to WI Exam	Available for update	True TP HSH with refundable credits; see Manual Referral Disposition Tab
E8	Manual Referral to SBSE Exam	Available for update	True TP Sch C with refundable credits; see Manual Referral Disposition Tab
E9	Category 99 manual referrals to Exam (HQ only)	Special Project	
EC	Exam QRP case closed	Available for update	
EL	Closed (Account Settled on AE)	Available for update	
EO	Account settled on Older Exam (AE) Cases		HQ Only - Special Project
ET	Exam Tolerance	Special Project	
EX	Return Sent to Exam	Special Project	
FF	FRIV Filer	Special Project	
GB	ID THEFT GB	Available for update	Good/IDT and either Credit Balance, Zero Balance, or Balance Due
GT	Gas Tax/Fuel Excise to Exam	Special Project	
HA	Hold AM	Special Project	

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Exhibit 25.25.13-3 (Cont. 4) (10-25-2023)
Scheme Tracking and Referral System (STARS) Disposition Definitions

HE	Hold Exam	Special Project	
ID	ID Theft AMTAP	Available for update	Used by FRE ***Note:*** Account will be resolved using the (RICS) IDT Tool
IP	In Process	Available for update	
JA	AM Referral Rejected by MFDC	Special Project	
JE	Exam Referral Rejected by CFDC	Special Project	
LF	Prior -L freeze return to be included in open Exam audit	Special Project	
LO	Lost Refund Offset	Special Project	
LR	Lost Refund Final	Special Project	
MA	Manual Disallowance Adj Necessary Man WOW ref.	Special Project	FRE update only
ME	Math Error No Refund Remains Final	Special Project	
MQ	Manual Referral Request	Available for update	
MR	IDT Return Requiring Manual Review for Resolution	Available for update	Multiple TC 846, Offsets, etc.
ND	CI Reviewed / Not Deleted	Available for update	
NG	No Go As EFDS Selected Referral	Special Project	

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Exhibit 25.25.13-3 (Cont. 5) (10-25-2023)
Scheme Tracking and Referral System (STARS) Disposition Definitions

NR	Non-Referable Return	Systemic	NR means that the return is non-referable. This disposition indicates that EFDS was unable to refer to any area. Correction or manual referral may be necessary when a return is in this disposition. Review for possible correction before using manual referral process.
NS	No Selection	Special Project	
NT	No TC 150 Posted to Master File	Special Project	
O1	IDT return with good TP address	Available for update	Address is not to be changed when resolved
OA	Offset Adjustment Needed	Special Project	
OM	Operation Mass Mailing	Available for update	
PA	Pending Referral to AM	Systemic	In the process of being referred; and must not be changed if they are <60 days
PE	Pending Referral to Exam	Systemic	In the process of being referred; and must not be changed if they are <60 days
PJ	Identity Theft Project	Special Project	
PL	Prisoner Listing	Special Project	
PN	Pending Actions	Special Project	In the process of being referred; and must not be changed if they are <60 days
PQ	Pending REFERRAL to AQC	Systemic	In the process of being referred; and must not be changed if they are <60 days
PT	"Premium Tax Credit "	Available for update	Questionable Premium Tax Credit (in process of fraud determination)

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Exhibit 25.25.13-3 (Cont. 6) (10-25-2023)
Scheme Tracking and Referral System (STARS) Disposition Definitions

PU	ID THEFT DDB Filter Fraud	Available for update	Unpostable 126 RC 0 DLN is deemed IDT during the TPP process. This is a final disposition and must not be changed unless return posted and is being moved into IDT treatment stream.
QC	Account settled on Older AQC Case		HQ Only - Special Project
QL	Closed (Account Settled on AQ)	Available for update	Same as CL for IDT or PU for TPP
QX	Rejected while in Waiting for AQC Referral	Systemic	
R7	Non-Compliant Rule 7 Filter Cases	Available for update	DDB Non-Compliant filter Rule 7 (with both AOTC and ACTC credits) these are non-income related issues. (In process of fraud determination)
RA	Referral to AM	Special Project	
RE	Referral to Exam	Special Project	
RR	Ready for Release	Special Project	
RV	Review for identity theft	Special Project	
RX	Manual Referral Rejection		**Only**, the National Manual Referral POC is allowed to update
S1	ID THEFT SINGLE BAD NLR	Available for update	*Note:* Account will be resolved using the (RICS) IDT Tool

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Exhibit 25.25.13-3 (Cont. 7) (10-25-2023)
Scheme Tracking and Referral System (STARS) Disposition Definitions

S2	ID THEFT SINGLE BAD LR	Available for update	Spreadsheet work done by TEs one TC 846 for the entire refund or part of the refund - may have a Tax Offset (TC 826/896) (Not a TOP Offset) - no good address for the taxpayer
SB	Single Bad	Available for update	*Note:* Account will be resolved using the (RICS) IDT Tool. Selected when the TP was deceased prior to the tax year
ST	Statute Return	Special Project	
TA	Taxpayer Advocate Case	Special Project	
TR	ID Theft Triage Required AMTAP	Special Project	
TT	GATT (full year prisoner claiming unallowable refundable credit)	Available for update	AQC treatment stream for GATT (in process of fraud determination)
W9	Category 99 manual referrals to WOW (HQ only)	Special Project	
WA	Waiting for AM referral (Automation)	Systemic	
WC	Account settled on WOW (AA) Cases		HQ Only - Special Project

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Exhibit 25.25.13-3 (Cont. 8) (10-25-2023)
Scheme Tracking and Referral System (STARS) Disposition Definitions

WL	Refund released due to workload	Special Project	Headquarter and RIVO POC update only. ***Exception:*** If the released refund is **returned** via External Leads or through other work-streams, and the STARS Disposition Status is still "WL", follow the appropriate procedures for working the case and then update the STARS dis-position status accordingly.
WQ	Waiting for AQC Referral	Systemic	
XA	Rejected by AM	Systemic	
XE	Rejected by Exam	Systemic	
XQ	REJECTED by AQC	Systemic	
XW	Rejected while in waiting for AM referral (Auto)	Systemic	
ZA	AM Reject after aging (Austin Use Only)	Special Project	
ZC	AM REJECT after aging corrected (Austin Only)	Special Project	
ZF	Z- Freeze	Available for update	
ZZ	CI Use Only	Special Project	

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Exhibit 25.25.13-3

Exhibit 25.25.13-4   (04-13-2020)
Scheme Tracking and Referral System (STARS) Category Definitions

STARS Category	Category Description
Category 1	Nullity
Category 2	No refundable credits
Category 3	Refundable credits (EITC)
Category 4	Additional Child Tax Credit (ACTC)
Category 5	Account worked by another function
Category 6	Phishing/Bulk filing
Category 7	Identity Theft
Category 8	Questionable Refundable Credits including ACA 15 Premium Tax Credit (PTC)
Category 9	Return Preparer (RPP)

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Exhibit 25.25.13-5   (08-23-2024)
RIVO Form 4442 Queues

RIVO 4442 Queues
RICS RIVO - Complex Issue not ID Theft - These are non-TPP related cases involving a previous adjustment or back out input by RIVO.
RICS RIVO - Unresolved Module Freeze Only *Note:* Only work if no indicators for other functions such as AQC, WOW, TPP, Exam, External Lead, or FRIV
RICS RIVO - ID Theft Issue - A return posted, but the taxpayer has claimed ID theft, and the return needs to be backed out. These cases may involve accounts where a taxpayer received a non-TPP related letter (i.e., CP05A, Letter 4464C, etc.,) and will contain RIVO marker such as a TC 971 AC 134.
RIVO - External Lead An External Lead involve a questionable federal tax refund or offset (TC 826 or TC 898) that a source has determined it to be suspicious. The source could be from both internal and external sources such as financial institutions, state/federal/or local government agency, various other 3rd party sources. law enforcement, Criminal Investigation, SBSE Collection. *Note:* The primary source of leads involving an offset comes from the Office of Child Support Enforcement. The accounts will have an EL control base.
RIVO - External Lead(cont.): **RICS RIVO - CP53A Reject 17 (TC 841 DLN 77711)** - Name mismatch reject from bank **RICS RIVO - CP53B Reject 18 (TC 841 DLN 77712)** - Possible ID Theft identified by bank **RICS RIVO - CP53C Reject 19 (TC 841 DLN 77713)** - Potential Fraud identified by bank **RICS RIVO - CP53B Reject 23 (TC 841 DLN 77714)** - Potential ID Theft identified by bank customer
RICS RIVO - UP 147 RC 6/7
RICS RIVO - WOW CP05A
RICS RIVO - ITIN ONLY - Wage/WH Verification
RICS RIVO - AQC *Note:* Form 4442 received on prisoner returns will be worked based off the status in EFDS using the appropriate RIVO IRMs. Cases will only be referred to AQC Inventory if the module contains the AQC Indicators
Unresolved TPP - Taxpayer is authenticated, the valid return was moved to to MFT 32 and cannot be moved systemically or the return was Archived/Deleted and needs to be manually processed. *Reminder:* For current and preceding year returns, the return cannot be moved systemically and must be reprocessed manually on or after Cycle 47. All other prior year returns or any return that was Archived/Deleted must be manually processed by RIVO.
RICS RIVO - UP 147 RC 8 MeF Returns Only

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Exhibit 25.25.13-5 (Cont. 1) (08-23-2024)
RIVO Form 4442 Queues

RIVO 4442 Queues
RIVO-Frivolous Filer Program (FRP)

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Exhibit 25.25.13-6   (06-23-2023)
Instructions for Inputting TC 972 AC 134

To reverse the TC 971 AC 134 - input a TC 972 AC 134. See the Table below for inputting the TC 972 AC 134.

Reminder: Only one 972 AC 134 needs to be inputted when multiple TC 971 AC 134s are posted to an account.

The following is an example of command code (CC) FRM77, inputting TC 972 AC 134
FRM77 **NNN-NN-NNNN** MFT>**NN** TX-PRD>**201N12** PLN-NUM> NM-CTRL>**NAME** TC>**972** TRANS-REGISTER-IND> PSTNG-DLAY-CD> FLC> EXTENSION-DT> TC93X-EMP-CD> **TRANS-DT>MMDDYYYY** CLOSING-CD> RESP-UNIT/JURISDICTION-CD> TC148-CD> BANKRUPT-CD> DLN-CD> BL-LOC-CD> LAST-RET-AMT-CD> TC480-SC-CD> CYCLE> APP-OFF-CD> CSED-CD> BOD-CD> BOD-CLIENT-CD> SEQ-NUM> REVERSAL-DLN> SECONDARY-DT> CAF-CD> TC971/151-CD>**134** TC550-DEFINER-CD> FEMA-NUM> ULC> FREEZE-RELEASE-AMT> ABA-NUM> TC46X-GRP-CD> TC583-DEFINER-CD> TDI-SELECT-CD> XREF-TIN> XREF-NM-CTRL> XREF-TX-PRD> XREF-PLN-NUM> XREF-MFT> **MISC**> CORR-DT-IND> REFILE-LIEN-IND> 2032-IND>

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Exhibit 25.25.13-6