IRM PROCEDURAL UPDATE

DATE: 08/05/2025

NUMBER: ts-03-0825-3542

SUBJECT: Suspense and Review

AFFECTED IRM(s)/SUBSECTION(s): 3.11.6

CHANGE(s):

IRM 3.11.6.2.6.1, IDRS Command Codes: Paragraph (1) - Added a new command code (CC) and removed a CC limitation to ensure reviews could be completed.

(1) All SP 1040-X tax examiners, quality reviewers and leads use the following IDRS command codes. See the IDRS Command Code Job Aid for detailed information on a specific command code (CC). There are various Integrated Automation Technologies (IAT) tools available that automate specific IDRS CC actions.

Command Codes required for all Tax Examiners	Additional Command Codes required for all Lead and Quality Review Tax Examiners
• ACTON • ADD24 • ADD34 • ADD48 • ADJ54 • AMDIS • BMFOL • CFINK • DDBCK • DDBKD • DRT24 • DRT48 • DUPED • DUPOL • EICMP • ENMOD • ENREQ • ERINV • FFINQ • FIEMP$ • FINDS • FRM34 • FRM77	• ESTAB • CMODE • **Note:** Refer to IRM 3.11.6.2.6.1.2, CC CMODE, to ensure you have the correct definer for your site. • NOREF • QRACN • QRADDG • RVIEW

• FTBOL • IMFOL • INCHG • INOLE • IRPTR • LETER • LPAGD • LPAGE • MESSG • MFREQ • NAMEB • NAMEE • NAMEI • NAMES • PGNUM • REQ54 • REQ77 • RTVUE • SFDISP • SUMRY • TERUP$ • TPIIP • TRDBV • TRDPG • TXCMP • TXMOD • UPTIN	

IRM 3.11.6.2.6.1.2, CC CMODE: New subsection to provide instructions on the use of the added CC.

(1) This CC allows users at different sites to review of transactions that are in Quality Review (QR) at a site other than their own.

(2) The reviewer must use CC CMODE prior to using CC RVIEW or CC NOREF for transactions at another site to switch the other site's IDRS. Once a reviewer completes their review(s), CC CMODE must be used again to return to their home site's IDRS. To make case available for review at another site, the same CC CMODE process is used when inputting CC QRADDG

(3) The CC CMODE definers each site will need are shown below.

Reviewer's Home Site ...	Home Site CMODE Definer ...	Reviewer's Other Site ...	Other Site CMODE Definer ...

Austin	AU	Philadelphia	PH
Kansas City	KC	Philadelphia	PH
Ogden	OG	Philadelphia	PH

IRM 3.11.6.8.15, Return Integrity and Verification Operation (RIVO) Case Screening: Paragraph (1) - The table is no longer needed and has been deleted. Paragraph (2) - New suspense procedures have been added for certain cases.

(1) The Return Integrity Verification Operation (RIVO) identifies, and intercepts refunds from returns with questionable wage and/or withholding claims, which may include identity theft related issues.

(2) When a TC 971 AC 123 or AC 199 is present and there's a change meeting the criteria specified in IRM 3.11.6.15.3.1 (6), Federal Income Tax Withholding (Line 12), RIVO must verify the change. Take the following action:

1. Suspend the CII case using "Monitor" as the reason.
2. Use the IAT ACTON tool to open a new control base.
   •When opening the control use "WHVERFREQ" as the activity.
   •Assign the control to IDRS# "1483822222".
3. Check the case daily for RIVO's response on AMS. If a response is present, follow IRM 3.11.6.17.23 (2), Transaction Code (TC) 971 with Action Code (AC) 123 - 1040X INVALID IDOC, IRM 3.11.6.17.24 (2), Transaction Code (TC) 971 with Action Code (AC) 123 - 1040X INC MISMATCH, or IRM 3.11.6.17.25 (2), Transaction Code (TC) 971 with Action Code (AC) 199, as appropriate.

(3) Use the following chart to on cases with RIVO involvement:

Note: RIVO should not receive any CP notices or returns that have already been stamped by RIVO.

If ...	And ...	Then ...
RIVO is holding the refund with a TC 971 AC 134 **Note:** Cases with a TC 971 AC 134 are pre-refund wage verification, not ID theft.	Wages and withholding in Column C of the Form 1040-X can be verified per CC IRPTR # [redacted]	Process the Form 1040-X using normal procedures.

Any line marked with a # is for Official Use Only

	[redacted] #	
RIVO is holding the refund with a TC 971 AC 134 **Note:** Cases with a TC 971 AC 134 are pre-refund wage verification, not ID theft.	Wages and withholding in Column C of the amended return can't be verified per CC IRPTR.	Take the following action: **Exception:** If there's additional routing criteria and RIVO takes priority, then route the claim based on the second routing criteria. See IRM 3.11.6.8, Sorting, Routing, and Priority Screening, for routing priority. 1. Adjust the account to the Form 1040-X figures following normal procedures. 2. Use HC 4 to set the -K freeze. 3. Open an IDRS control to: C#,AQC6X,A,AQC2 1487877777,* 4. Close the CII case.
RIVO is holding the refund with a TC 971 AC 134 **Note:** Cases with a TC 971 AC 134 are pre-refund wage verification, not ID theft.	There's an AQC marker (TC 971 AC 122, 140, or 128) and the account has not been adjusted by	Take the following action: **Exception:** If there's additional routing criteria and RIVO takes

	RIVO # [redacted] #	priority, then route the claim based on the second routing criteria. See IRM 3.11.6.8, Sorting, Routing, and Priority Screening, for routing priority. 1. Adjust the account to the Form 1040-X figures following normal procedures. 2. Use HC 4 to set the -K freeze. 3. Open an IDRS control to: C#,AQC6X,A,AQC2 1487877777,* 4. Close the CII case.
There's an open case to RIVO Automated Questionable Credit (AQC), QRPA, or the account was previously adjusted by the AQC program. (The account will show a closed AQC control with a TC 971 AC 122, 140, or 128.) (The TC 971 AC 128 must contain a MISC field of **AQCPTC191** or **AQCPTC195** and a TC 810 with a memo amount.)	The amended return: • Addresses income, withholding, or credits • Addresses the previously adjusted issues • Has Letter 4800C or Letter 3219C attached or mentioned.	Don't input an adjustment. Send the entire case to RIVO AQC program: RIVO AQC Program Stop 763 ATSC 4800 Buford Hwy Atlanta, GA 39901
There's an open case to RIVO Automated Questionable Credit (AQC), QRPA, or the account was previously adjusted by the AQC program. (The account will show a closed AQC control with a TC 971 AC 122, 140, or 128.) (The TC 971 AC	The amended return is changing items other than income, withholding, or credits.	Follow normal processing procedures. **Note:** For open controls, place the case in "B" status, input the adjustment, and then

128 must contain a MISC field of **AQCPTC191** or **AQCPTC195** and a TC 810 with a memo amount.)		return the case to its original status.
There are Estimated Tax (ES) Payments on the module, but the taxpayer isn't claiming ES payments on the amended return. Or the taxpayer is claiming a small portion of the ES payments on the module.	# [redacted] #	Send the case to your local RIVO. Input a CC Acton history item "TO RIVO." • Austin: 6574 AUSC • Kansas City: 6574 S-2 KCSC • Ogden: 9002 OSC • Memphis: 6574 AUSC

(4) Claims returned from RIVO may have a stamp indicating they have been reviewed.

If ...	And ...	Then ...
RIVO doesn't • Provide any specific processing instructions • Indicate "No RIVO Potential "or similar statement	The claim still appears suspicious	Elevate to your Lead or Manager. The Lead or Manager must check with the local P&A Analyst # [redacted] # .
RIVO indicates the wages and/or withholding can't be verified, 1040-X can't be verified/disallow, or similar wording	The wages or withholding are the only issue	Take the following action: 1. Input a TC 290 .00. 2. Send a Letter 916C using the following fill-in: **We can't verify your claim for wages or withholding. Please verify your information.** 3. Close the CII case.
RIVO indicates the wages and/or withholding can't be verified, 1040-X can't be verified disallow, or	The claim has a mix of items that can or can't be verified on IRPTR	Take the following action: 1. Input the processable changes and allow items that can be verified through IRPTR.

similar wording		2. Disallow items that can't be verified on IRPTR. Send a Letter 106C disallowing the claim and input the adjustment per IRM 3.11.6.11.5, Correspondence for Disallowing a Claim (Letter 105C, Letter 105SP, Letter 106C, and Letter 106SP), using the following fill-in: **We can't verify your claim for (fill in the blank). Please verify your information.** 3. Close the CII case.
RIVO indicates "RIVO is no longer interested in the return."		Follow normal processing procedures.
RIVO returns the claim with instructions for the 1040-X team to work the case	Other routing criteria are present	Follow normal processing procedures. The case must be annotated with the route criteria and the RIVO processing instructions must be left attached.
RIVO returns the claim with instructions for the 1040-X team to work the case	The processing instructions conflict with IRM instructions	Send the case to AM. The case must be annotated with the issue that doesn't meet SP 1040-X criteria and the RIVO processing instructions must be left attached.
RIVO returns the claim with instructions for the 1040-X team to work the case	The case will be processed **Note:** If a Z freeze is present on the case, see IRM 3.11.6.8.14, Criminal Investigation (CI) Scheme Development Center (SDC) Screening.	Follow normal processing procedures and add "Per RIVO" in the remarks.
RIVO returns the claim with instructions for the 1040-X team to send the case to Files		1. Input a TC 290 .00. 2. Add "Per RIVO" in the remarks 3. Close the CII case.

IRM 3.11.6.15.3.1, Federal Income Tax Withholding (Line 12): Paragraph (6) - New processing procedures when certain account markers are present.

(1) Taxpayers use line 12 to report their:

- Federal Income Tax Withholding - TC 806 or TC 807
- Excess Social Security/Railroad Retirement Tax Act (RRTA) Tier 1 - TC 766

(2) When using Command Code (CC) IRPTR to verify withholding, refer to IRM 3.11.6.2.6.1.1, CC IRPTR, before beginning the verification process.

(3) When a taxpayer with an ITIN files an amended return, some of the withholding might be reported under either a work assumed SSN or ITIN. When verifying the withholding, the name on the return must match the income document (IDOC).

(4) If withholding is being claimed per Schedule K-1 and the IDOC can't be verified on CC IRPTR, send the case to AM.

(5) When an amended return with Social Security Administration (SSA) benefits or other types of income where the withholding may be questionable, research CC IRPTR to verify the withholding. If IRPTR doesn't substantiate the withholding, "No Consider" the claim per IRM 3.11.6.11.8, Correspondence for No Consideration of a Claim (Letter 916C and Letter 916SP), using the fill-in: **Please provide documentation to substantiate your withholding claim such as Form 1099-SSA, or other appropriate documentation and we'll reconsider your claim.**

(6) When a TC 971 AC 123 or AC 199 is present, follow the table below.

If ...	And ...	Then ...
There's an increase to withholding	One of the following makers is present on the account: • TC 971 AC 123 "1040X INVALID IDOC" • TC 971 AC 123 "1040-X INC MISMATCH" • TC 971 AC 199 MISC "AMWEX60033JDDB73EFDS" • TC 971 AC 199 "AMWEX60033 IRP EFDS"	Disallow the claim.
There's a decrease to withholding	One of the following makers is present on the account: • TC 971 AC 123 "1040X INVALID IDOC" • TC 971 AC 123 "1040-X INC MISMATCH" • TC 971 AC 199 MISC "AMWEX60033JDDB73EFDS" • TC 971 AC 199 "AMWEX60033 IRP EFDS"	Follow IRM 3.11.6.8.15 (2), Return Integrity and Verification Operation (RIVO) Case Screening.

(7) When there's an increase to withholding of # [redacted] # follow the table below to verify the change:

If ...	And ...	Then ...
All IDOCs associated with the change are provided	You're unable to verify the withholding amount on IRPTR	Correspond per IRM 3.11.6.11.8, Correspondence for No Consideration of a Claim (Letter 916C and Letter 916SP).
All IDOCs associated with the change are provided	You're able to verify the withholding amount on IRPTR	Process as normal.
Form W-2, Form 1099 series or other income document(s) associated with the change are missing, handwritten, altered or is a substitute	You're unable to verify the withholding amount on IRPTR	Correspond per IRM 3.11.6.11.8, Correspondence for No Consideration of a Claim (Letter 916C and Letter 916SP).
Form W-2, Form 1099 series or other income document(s) associated with the change are missing, handwritten, altered or is a substitute	You're able to verify the withholding amount on IRPTR	Process as normal.
If the withholding amount associated with the change is based on Form W-2 whether provided or on IRPTR	The withholding amount is equal/similar to the FICA (Social Security and Medicare taxes) on the same amount of income	Allow the withholding amount from the Form W-2.

(8) When adjusting line 12, use RC 051 for changes to withholding and RC 055 for Excess Social Security and Tier RRTA:

Caution: Never adjust line 12 below zero.

a. CRN 806 for increases to withholding.
b. CRN 807 for decreases to withholding.
c. CRN 252 for increases/decreases to Excess Social Security.

Note: Use Priority Code 8 when there's a TC 17X posted on the account to prevent an unpostable condition.

IRM 3.11.6.16.1, Integrated Data Retrieval System (IDRS) Freeze Codes: Paragraph (2) - An exception has been added to address cases with a -K freeze resulting from an automated adjustment reversal.

(1) Some IDRS Freeze codes require routing or special handling. For definitions of various Freeze Codes or Transaction Codes, refer to Document 6209, IRS Processing Codes and Information, or IRM 21.5.6, Freeze Codes.

(2) The table below lists the common freeze codes used in Submission Processing. The complete list of these codes is contained in Document 6209, IRS Processing Codes and Information.

Freeze Code	Description	Action
-A	Duplicate Return	Send the case to AM if there's an open control base of DUPF; otherwise, continue to process the return.
-C	Combat Zone	See IRM 3.11.6.17.4, Combat Zone.
- D	RSED Expired	Suspend the case to Statute.
E-	Amended Return	Follow TC No 150 instructions. Refer to IRM 3.11.6.6.1 (8),Transaction Code (TC) 150 Research (No TC 150), for E- freeze instructions.
-E	Compliance, Return Integrity Compliance Services (RICS), or Frivolous Return Program	See IRM 3.11.6.8.13, Frivolous Claims Screening.
F-	Frivolous Return Received	Send the case to FRP. See IRM 3.11.6.8.13, Frivolous Claims Screening.
-G	Original Return which contains a math error code	See IRM 3.11.6.17.6, Math Error Response Cases.
G-	Restricted Failure To Pay Penalty	Send the case to AM.
-I or I-	Restricted Credit/Debit Interest	Send the case to AM.
-J	Unsubstantiated ME Tax Protest	Send the case to AM.
J-	Excess Estimated Tax Credit Freeze	Send the case to AM.
-K	Refund/offset is being held as the result of hold code 1, 2 or 4	Send the case to AM. **Exception:** If the -K freeze is set as the result of a quality review reversal of an automated adjustment, process the case.
-L	AIMS Indicator	See IRM 3.11.6.8.12, Examination Case Screening.
M-	TC 370/400 MFT 31/No-Merge	Send the case to AM.
-O or -S	Disaster Claim	See IRM 3.11.6.17.2, Processing a Disaster Claim.

P-	Refund Cancellation	• Net balance due workable. • Net refund, send the case to AM.
-Q	Unallowable Refund	Send the case to AM.
-R	Credit Balance	Process normally. **Reminder:** Check for RIVO and ID Theft indicators. If a TC 971 AC 122 is on the account or a 4800C is attached or mentioned see IRM 3.11.6.8.15, Return Integrity and Verification Operation (RIVO) Screening.
S-	Undelivered Refund Check	Send the case to AM.
T-	TDA Status	See IRM 3.11.6.8.20.3.1, Compliance Services Collection Operations (CSCO) Screening.
-U	Erroneous Refund	Send the case to AM.
-V	Bankruptcy Freeze	Send the case to AM.
-W	Litigation Pending Freeze	Send the case to AM. **Note:** A -W freeze set by a TC 520 takes priority over other freeze codes.
-Y	Offer in Compromise	Collection. See IRM 3.11.6.8.20.3.3, Offer In Compromise (OIC) Screening.
Y-	Audit Adjustment	Send the case to AM.
-Z or Z-	Refund Scheme	SDC. See IRM 3.11.6.8.14, Criminal Investigation (CI) Scheme Development Center (SDC) Screening. **Exception:** If the tax module shows Project Code 0173, 0263, 0390, 0584, 0603, or 0611, send the case to CAT-A regardless of the claim amount.

IRM 3.11.6.17.23, Transaction Code (TC) 971 with Action Code (AC) 123 - 1040X INVALID IDOC: Paragraph (1) - Updated the reference to help with processing. Paragraph (2) - New instructions to address a suspense response from another area.

(1) If a TC 971 AC 123 with a MISC field entry of "1040X INVALID IDOC" is present, follow IRM 3.11.6.15.3.1 (6), Federal Income Tax Withholding (Line 12).

(2) If a case with a TC 971 AC 123 with a MISC field entry of "1040X INVALID IDOC" is suspended, check AMS for RIVO's response.

If the response is ...	Then ...
"Verified"	Process the claim following normal procedures.
"Doesnotver"	Disallow the claim. Refer to IRM 3.11.6.17.7, Inputting a Disallowance Adjustment.

IRM 3.11.6.17.24, Transaction Code (TC) 971 with Action Code (AC) 123 - 1040X INC MISMATCH: Paragraph (1) - Updated the reference to help with processing. Paragraph (2) - New instructions to address a suspense response from another area.

(1) When a TC 971 AC 123 with a MISC field entry of "1040X INC MISMATCH" is present, follow IRM 3.11.6.15.3.1 (6), Federal Income Tax Withholding (Line 12).

(2) If a case with a TC 971 AC 123 with a MISC field entry of "1040X INC MISMATCH" is suspended, check AMS for RIVO's response.

If the response is ...	Then ...
"Verified"	Process the claim following normal procedures.
"Doesnotver"	Disallow the claim. Refer to IRM 3.11.6.17.7, Inputting a Disallowance Adjustment.

IRM 3.11.6.17.25, Transaction Code (TC) 971 with Action Code (AC) 199: Paragraph (1) - Updated the reference to help with processing. Paragraph (2) - New instructions to address a suspense response from another area.

(1) If a TC 971 AC 199 with one of the following MISC field entries is present, follow IRM 3.11.6.15.3.1 (6), Federal Income Tax Withholding (Line 12).

- "AMWEX60033JDDB73EFDS"
- "AMWEX60033 IRP EFDS"

(2) If a case with TC 971 AC 199 with one of the MISC field entries described in paragraph (1) above is suspended, check AMS for RIVO's response.

If the response is ...	Then ...
"Verified"	Process the claim following normal procedures.
"Doesnotver"	Disallow the claim. Refer to IRM 3.11.6.17.7, Inputting a Disallowance Adjustment.

IRM 3.11.6, Editorial changes have been made throughout the IRM to: Update titles and add references.