

IRM PROCEDURAL UPDATE

DATE: 03/13/2025

NUMBER: ts-21-0325-0349

SUBJECT: Freeze Code Updates

AFFECTED IRM(s)/SUBSECTION(s): 21.5.6

CHANGE(s):

IRM 21.5.6.4.4(4) Separated phone and paper procedures. Changes made for clarity.

(2) If staffing the toll-free lines, and:

ROW NUMBER	IF	THEN
1	There is an open control (other than category STEX) to the clerical function or a team number	Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.
2	There is an open control (other than category STEX) to an employee	Prepare Form 4442/e-4442. Select referral type "IRM" and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access. Note: If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). Advise the taxpayer to allow 30 days for a response. If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using referral type "IRM" and category "Open Control".
3	If there are no open controls or the only other open control is Category STEX	See (4) below.

(3) If working a paper case and there is an open control (other than category STEX) to an employee or a clerical number, coordinate with the employee or team assigned to the open control before acting. Otherwise, see (5) below.

(4) If there are no other open controls, or if the only other open control is category STEX, **phone assistants** resolve the -B Freeze:

ROW NUMBER	IF	THEN
1	Return is received more than 3 years after the extended due date	Advise the taxpayer that the prepaid credits are not refundable. Transfer the non-refundable credit to Excess Collection File and send a Letter 105C (106C if there will be a partial refund) to the taxpayer. Refer to IRM 25.6.1.11.1.4.2.19 (5), STEX Transcripts, for more information. Note: Any non-prepaid credits received in the 3 years (plus applicable extensions) before the filing date of the claim may still be eligible for refund. Review IRM 25.6.1.10.3.3.2.1, Three-year Rule, and IRM 25.6.1.10.3.3.2, Two-year Rule, for more information. Follow procedures in IRM 25.6.1.11.1.4.2.19 (7).
2	Return is timely filed	Input a TC 820 and TC 700 for zero with Command Code (CC) ADD24 to allow the overpayment to refund to the taxpayer. Refer to IRM 25.6.1.11.1.4.2.19 (6), STEX Transcripts, for more information.
3	Return is not timely filed	- For returns filed by paper:: If the received date is after the RSED, but within 7 days of the RSED, prepare a 4442/e-4442 to the STEX control (if present) or if no STEX control, to the Campus AM paper function within your directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice , requesting the tax return be researched for a timely postmark. Advise the taxpayer to allow 30 days for a response. - For electronic returns, or for paper returns received 8 days or later after the RSED shown on IDRS or the RSED for non-prepaid credits (not displayed on IDRS): If none of the credit on the module is refundable, transfer the non-refundable credit to Excess Collection File (XSF) and send a Letter 105C to the taxpayer. Refer to IRM 25.6.1.11.1.4.2.19 (5), STEX Transcripts, for more information. If some of the credit is refundable and some is not refundable, prepare a 4442/e-4442 to the STEX control (if present) or to your AM directorate (if no STEX control).

4	Return is not timely filed, but taxpayer contends the return is timely filed for either prepaid or non-prepaid credits	1. Have taxpayer submit proof of timely filing. 2. If taxpayer is unable to provide required documentation, request the return from Files and verify the received date. 3. Release the refund if appropriate. Refer to IRM 25.6.1.11.1.4.2.19 (6) STEX Transcripts, for procedures to release the refund. Exception: AM remote call sites and TAC personnel do not input Command Code (CC) ESTAB for documents. Complete Form 4442/e-4442, Inquiry Referral, and route to the Campus AM paper function within your directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Use 'ESTABD' as the referral category. Indicate the following on Form 4442/e-4442: "Document must be searched for received date of the return". Include all information available/obtained from the taxpayer (i.e., name, TIN, amount, date of payment, etc.).
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Note: Refer to the discussion on statute of limitations in IRM 25.6.1.10.3.5, Claims for Credit or Refund - Taxpayers in Special Situations, for statute suspension during periods of disability.

(5) If there are no other open controls, or if the only other open control is category STEX or to a clerical number, **paper assistors** resolve the -B Freeze:

Row Number	IF	THEN
1	Return is received more than 3 years after the extended due date	Prepaid credits are not refundable. Transfer the non-refundable credit to Excess Collection File and send a Letter 105C (106C if there will be a partial refund) to the taxpayer. Refer to IRM 25.6.1.11.1.4.2.19(5), STEX Transcripts, for more information. Note: Any non-prepaid credits received in the 3 years (plus applicable extensions) before the filing date of the claim may still be eligible for refund. Review IRM 25.6.1.10.3.3.2.1, Three-year Rule, and IRM 25.6.1.10.3.3.2, Two-year Rule, for more information. Follow procedures in IRM 25.6.1.11.1.4.2.19(7).
2	Return is timely filed	Input a TC 820 and TC 700 for zero with Command Code (CC) ADD24 to allow the overpayment to refund to the taxpayer. Refer to IRM 25.6.1.11.1.4.2.19 (6), STEX Transcripts, for more information.
3	Return is not timely	• For returns filed by paper: If the received date is

	filed	after the RSED, but within 7 days of the RSED, prepare a 4442/e-4442 to the STEX control (if present) or if no STEX control, to the Campus AM paper function within your directorate, except Puerto Rico, who will send the Form 4442 to the Brookhaven Campus paper function until further notice, (if no STEX control) requesting the tax return be researched for a timely postmark. Advise the taxpayer to allow 30 days for a response. For electronic returns, or for paper returns received 8 days or later after either the RSED shown on IDRS or the RSED for non-prepaid credits (not displayed on IDRS): If none of the credit on the module is refundable, transfer the non-refundable credits to the Excess Collection File (XSF) and send a Letter 105C to the taxpayer. Refer to IRM 25.6.1.11.1.4.2.19 (5), STEX Transcripts, for more information. If some of the credit is refundable and some is not refundable, follow procedures in IRM 25.6.1.11.1.4.2.19 (7).
4	Return is not timely filed, but taxpayer contends the return was timely filed for either prepaid or non-prepaid credits	1. Have taxpayer submit proof of timely filing. 2. If taxpayer is unable to provide required documentation, request the return from Files and verify the received date. 3. Release the refund if appropriate. Refer to IRM 25.6.1.11.1.4.2.19 (6) STEX Transcripts, for procedures to release the refund. Exception: AM remote call sites and TAC personnel do not input Command Code (CC) ESTAB for documents. Complete Form 4442/e-4442, Inquiry Referral, and route to the Campus AM paper function within your directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Use 'ESTABD' as the referral category. Indicate the following on Form 4442/e-4442: "Document must be searched for received date of the return". Include all information available/obtained from the taxpayer (i.e., name, TIN, amount, date of payment, etc.).

IRM 21.5.6.4.9.1(4) Added processing as normal for only TPP markers, using an astrisk in place of TIN on L6167C. Included IMFOLE for where to find TPP marker. Changes made for clarity.

(4) The taxpayer's identity **must** be authenticated before any action can be taken on the MFT 30 account. Take the following actions if a Form 1040 series return or Form 1040-X is received:

Exception:

ROW NUMBER	IF	AND	THEN
1	AMS notes indicate TP has already authenticated	No actions were taken to post the tax return, and there is an unresolved UP 126 RC 0. Note: If the only issue present is an unreversed TPP marker, do not refer to RIVO. Process following normal procedures.	1. Refer a Form 4442/e-4442, Inquiry Referral, to TPP using Category "RIVO TPP", to complete the necessary actions on the account. 2. Suspend your case for 60 days.
2	CC ENMOD shows TC 971 AC 506 MISC>WI AM OTHER or WI PRP OTHER1. Note: If the taxpayer claimed ID theft through online ID Verify, there will not be AMS notes indicating they claimed identity theft online.	MFT 32 is present and the DLN of the 971 AC 111 does not contain 88888.	Process the Form 1040/1040-X as original.
3	AMS notes indicate the taxpayer was authenticated and did not claim ID theft	MFT 32 is present and the DLN of the TC 971 AC 111 does contain 88888, or TRDBV shows return voided/deleted.	1. Research to determine whether the TC 976 DLN on MFT 32 matches the DLN of the TC 971 AC 124 MISC field on MFT 30. 2. Match Column A of the amended return with the CC TRDBV return information.

			3. If the return information matches, it is for the current or immediate prior year and it is before cycle 47 of the current processing year: ○ If trained on TPP, reverse MFT 32 following procedures in 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. ○ If not trained in TPP, send a Form 4442/e4442, Inquiry Referral, to RIVO. Use the referral category RIVO - TPP. Include an explanation in the remarks about the authentication of the taxpayer and specify the DLN of the taxpayer's return to be sent for processing. 4. If the return information matches, and it is for the current year or immediate prior year tax return, and on or after cycle 47 of the current processing year, or for any other prior year tax return, process the Form 1040/1040-X as original.
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			5. If return information does not match, and you cannot decide, reissue TPP letter following guidance in paragraph 4a and 4b below.
4	More than 60 days since referral	TPP issue not resolved (e.g., UP 126 RC 0 remains unresolved)	Elevate the case to your P&A staff for coordination with RIVO.
5	The CII case includes a response to one of the above authentication request letters as outlined in IRM 25.25.6.2.2.1, Documentation Received	N/A	Route the case to the Return Integrity Verification Operations (RIVO) at STOP 6579 AUSC.

- a. Prepare Letter 288C, Interim Reply; Adjustment Request Considered, using an "*" to replace the taxpayer's TIN.

Use the following information in the open paragraph:

"We are unable to process your request because you did not respond to the authentication letter we previously sent. Once verified, your original return will be processed, and we can process your inquiry."

Note: Send the Letter 288C to the address on the information provided by the taxpayer.

- b. Re-issue the proper authentication letter to the taxpayer based on the TPP letter marker. If a TPP letter marker is not present, re-issue Letter 4883C. Letter 6330C and Letter 6331C cannot be reissued; issue Letter 4883C in place of Letter 6330C, and issue Letter 5071C in place of Letter 6331C.

Note: Send the TPP letter to the address on the information provided by the taxpayer. If no address, use the address on CC ENMOD.

Caution: The TPP letter may be reissued once to the name and address on the return in question. Do not reissue the TPP letter a second time. Look for a letter history or history item on CC ENMOD XXXXC Sent, or a CC TXMOD or IMFOLE marker TC 971 AC 123 MISC XXXXC Sent. If it has been issued twice on the same tax period, and if the taxpayer's authentication has still not been verified, issue a Letter 6167C, Identity Authentication Incomplete, and

use paragraph "C," with a return address code of "TP." Use an asterisk * to replace the taxpayer's TIN. Also issue the Letter 288C, per (a) above.

- Letter 4883C, refer to Exhibit 25.25.6-2, Manually Issuing the Letter 4883C/SP, Potential Identity Theft during Original Processing.
- Letter 5071C, refer to Exhibit 25.25.6-5, Manually Issuing the Letter 5071C/SP, Potential Identity Theft during Original Processing with Online Option.
- Letter 5447C, refer to Exhibit 25.25.6-3, Manually Issuing the Letter 5447C/SP, Potential Identity Theft during Original Processing, Foreign Address.
- Letter 5747C, refer to Exhibit 25.25.6-4, Manually Issuing the Letter 5747C/SP, Potential Identity Theft during Original Processing - TAC AUTH ONLY.

IRM 21.5.6.4.10(3) Added clarification on time frames and procedures when and when not the L3176 has been issued.

(3) Resolve a -E freeze in one of the following ways:

Note: TC 424 or TC 420 identifies Exam involvement, while TC 971 Action Code (AC) 128 identifies RICS AQC involvement.

IF	THEN
Master File account has a TC 810	1. You cannot resolve it. 2. Research IDRS to determine the reason for the TC 810 on the account. ○ TC 810-1 indicates pre-filing notification. Refer to IRM 21.5.10.4.1.2, Compliance Refund Hold Projects ○ TC 810-2 indicates an Abusive Tax Shelter Detection (ATSDT) freeze. Refer to IRM 21.5.10.4.1.2, Compliance Refund Hold Projects ○ TC 810-3 indicates the following: a. Earned Income Tax Credit (EITC) freeze containing TC 424 b. EITC and Additional Child Tax Credit (ACTC) freeze containing TC 424 c. Premium Tax Credit (PTC) containing TC 424 or TC 971 AC 128 and a TC 570 with blocking series 88885 or 88888 d. EITC plus PTC, and/or ACTC containing TC 424 or TC 971 AC 128 and a TC 570 with blocking series 88881 e. EITC plus PTC containing TC 424 or TC 971 AC 128 and a TC 570 with blocking series 88884 f. EITC plus PTC and/or ACTC containing TC 424 or TC 971 AC 128 and a TC 570 with blocking series

	88884 g. American Opportunity Tax Credit containing TC 424 h. Form 1040-NR with a refund supported by a Form 1042-S (CRN 330) systemically freezes that portion of the refund for up to 154 days. Refer to IRM 21.8.1.12.14.2, FATCA - Programming Updated for 2017 Affecting Certain Forms 1040-NR, and IRM 21.8.1.12.14.4, 1042-S Credit Frozen-Not Reversed (Letter 5887C), for more information Refer to IRM 21.5.10.4.1.2, Compliance Refund Hold Projects, for more information on a phone call received or correspondence received. Exception: Refer to table (4) below for the resolution of Form 1040-X received on accounts with RIVO PTC issues. TC 810-4 is a preventative freeze in RIVO to screen for potential frivolous return criteria. RIVO is currently identifying suspicious credit refund claims using IRS processing systems, including identity theft screening filters. Once a return is deemed frivolous, the taxpayer will be issued a Letter 3176C, Frivolous Returns Response. If the taxpayer has received the letter, encourage the taxpayer to respond to the Letter 3176C and file a corrected return within the 30-day timeframe provided. If the Letter 3176C has not been issued, advise the taxpayer their return is being reviewed. A letter may be sent to request additional documents to support the claim. Encourage the taxpayer to review their return, and if a correction is needed, file an amended return. Advise the taxpayer to allow 180 days from the date of the contact on this issue for a letter to be issued. Note: Advise the taxpayer they can search on IRS.gov under Tax Fraud for more information about potential social media schemes and tax scams.
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	If the 180 days have been allowed and the Letter 3176C has not been issued, prepare a Form 4442/e-4442 to RIVO using category "RIVO-Frivolous Filer Program (FRP)". Advise the taxpayer to allow 90 days for a response. If 180 days have been allowed and the Letter 3176C HAS been issued, follow IRM 21.5.3.4.16.7(3), Identifying Frivolous Returns/Correspondence and responding to Frivolous Arguments, to refer the taxpayer. If the taxpayer does not want to call that number, prepare a Form 4442/e-4442 to RIVO using category "RIVO-Frivolous Filer Program (FRP)". Advise the taxpayer to allow 90 days for a response.
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IRM 21.5.6.4.10(4) Added TPP note. Changed activity code 7202/FTC to FTC/3176. Added scenario when case is not for questionable credits. Changes made for clarity.

(4) Use the instructions below when processing amended returns on -E freeze cases:

Caution: When referring cases to the FRP team, the account adjustment must be input accurately, **AND** the control base opened exactly as written, or the case will be rejected to the originator to be corrected. The case control will contain "REJECTED" in the activity field.

Note: TPP issues must be resolved prior to any further action. See IRM 21.5.6.4.9.1, E- Freeze Procedures for Unresolved Taxpayer Protection Program (TPP) Issues, for additional information.

Note: Do not refer cases to RIVO when there is an open Exam identified by an unreversed TC 424 or TC 420. See IRM 21.5.3-1, Claim Processing with Exam Involvement.

Note: If routing/reassigning a case, follow IRM 21.3.3.4.2.1, Use of 86C Letter - Referring Taxpayer Inquiry/Forms to Another Office, when determining if an Interim letter is necessary.

ROW NUMBER	IF	AND	THEN
1	The taxpayer has provided a Form 1040-X or DUPF with	The account has an unresolved -E Freeze and a TC 971 AC 128 with a MISC field of AQCPTC191 or AQCPTC195,	1. Process the Form 1040-X or DUPF using the procedures

	changes to the original return and the Form 1095-A, Health Insurance Marketplace Statement, or Form 8962, Premium Tax Credit (PTC), is attached,		found in IRM 21.6.3.4.2.12.6, Premium Tax Credit (PTC) - Amended Returns. If full adjustment, don't suppress the adjustment notice. If partial adjustment, suppress the adjustment notice and send a letter to the taxpayer explaining the partial adjustment. Note: If ACA Verification Service (AVS) identifies a discrepancy above tolerance, input the adjustment but do not address PTC. 2. If completing a full adjustment, open a control base to RIVO IDRS 1487866666. Use the CII case number in the activity field, TPRQ as the category, and control status "A". If completing a partial adjustment (PTC not
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			adjusted) open a control base to 1484244444. Note: If no adjustment is needed and the freeze needs to be released, control the case under 1487866666. 3. Close the CII case.
2	The taxpayer has provided a Form 1040-X or DUPF with changes to the original return and no Form 1095-A, or Form 8962 is attached,	The account has an unresolved -E Freeze and a TC 971 AC 128 with a MISC field of "AQCPTC191" or "AQCPTC195,"	1. Process the Form 1040-X or DUPF using normal procedures. If full adjustment, do not suppress the adjustment notice. If partial adjustment, suppress the adjustment notice. 2. If completing a full adjustment, open a control base to RIVO IDRS 1487866666. Use the CII case number in the activity field, TPRQ as the category, and control status "A". If completing a partial adjustment (PTC not adjusted), open a control base

			to 1484244444. 3. Close the CII case.
3	The taxpayer files a Form 1040-X, DUPF or true DUPF, either adding, reducing, removing or changing a questionable credit (e.g., Form 7202, Credit for Sick Leave and Family Leave for Certain Self-Employed Individuals; Form 1040 (Schedule H), Household Employment Taxes; Form 4136, Credit for Federal Tax Paid on Fuels; Form 8863, Education Credits, etc.), Note: The Form 1040-X or DUPF may or may not have other changes on the return.	The account has an unresolved TC 810 RC 4 AND Letter 3176C has been issued (CC TXMOD has a case control Activity Code 7202/L3176 or FTC/L3176),	1. Do NOT take any action to release the -E Freeze or adjust the account. 2. Open a new monitor (M) control on CC TXMOD. Use Activity Code "SMSRESP" and Category Code "FRP3". 3. Assign the control to 1486507202. 4. Close the CII case.
4	The taxpayer files a Form 1040-X or DUPF to remove a questionable credit (listed in	The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control Activity Code 7202/L3176 or FTC/L3176),	1. Process the Form 1040-X or DUPF using normal procedures. Use hold code (HC) 3 on the

	box 3 above) Note: The Form 1040-X or DUPF may or may not have other changes on the return,		adjustment. 2. Send 3064C, advising the taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. 3. Open a new monitor (M) control on CC TXMOD. Use Activity Code "REQ_FRZRLS," and Category Code "FRP2." 4. Assign control to IDRS number 1486907202. 5. Close the CII case.
5	The taxpayer files a Form 1040-X or DUPF to remove a questionable credit (listed in box 3 above), the credit was not allowed on the TC 150 (e.g. there is a related math error code) AND there are other changes to the amended return,	The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control Activity Code 7202/L3176 or FTC/L3176),	1. Process the Form 1040-X or DUPF using normal procedures. Use HC 3 on the adjustment. 2. Send 3064C, advising the taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. 3. Open a new monitor (M) control on CC TXMOD; Activity Code "REQ_FRZRLS

			," Category Code "FRP2." 4. Assign control to IDRS number 1486907202. 5. Close the CII case.
6	The taxpayer files a Form 1040-X or DUPF to remove a questionable credit (listed in box 3 above), the credit was not allowed on the TC 150 AND there are NO other changes on the amended return,	The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control Activity Code 7202/L3176 or FTC/L3176),	1. Input a TC 290 for .00 to release the -A freeze. 2. Send the taxpayer a letter advising we received their Form 1040-X or DUPF and have forwarded the return to the examination department to release their refund. 3. Open a new monitor (M) control on CC TXMOD. Use Activity Code "REQ_FRZRLS ," and Category Code "FRP2." 4. Assign control to IDRS number 1486907202. 5. Close the CII case.
7	The taxpayer files a Form 1040-X or DUPF to decrease a questionable credit (listed in box 3 above) but does not	The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control Activity Code 7202/L3176 or FTC/L3176),	1. Process the Form 1040-X or DUPF using normal procedures. Use HC 3 on the adjustment. 2. Send 3064C, advising the

	remove the credit AND there are NO other changes on the amended return,		taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. 3. Open a new monitor (M) control on CC TXMOD. Use Activity Code "REF_SMSRTN" and Category Code "FRP2". 4. Assign control to IDRS number 1486907202. 5. Close the CII case.
8	The taxpayer files a Form 1040-X or DUPF to decrease a questionable credit (listed in box 3 above) but does not remove the credit, AND there are other changes to the amended return,	The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control Activity Code 7202/L3176 or FTC/L3176),	1. Process the Form 1040-X or DUPF using normal procedures. Use HC 3 on the adjustment. 2. Send 3064C, advising the taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. 3. Open a new monitor (M) control on CC TXMOD. Use Activity Code "REF_SMSRTN" and Category Code "FRP2". 4. Assign control

			to IDRS number 1486907202. 5. Close the CII case.
9	The taxpayer files a Form 1040-X or DUPF to increase a questionable credit (listed in box 3 above),	The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control Activity Code 7202/L3176 or FTC/L3176),	1. Do not process the Form 1040-X or DUPF. 2. Open a new monitor (M) control on CC TXMOD. Use Activity Code "REF_SMSRTN" and Category Code "FRP2". 3. Assign control to IDRS number 1486907202. 4. Close the CII case.
10	The taxpayer files a Form 1040-X, DUPF or true DUPF and never claimed the credit on the original return, with or without other changes to the return	The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control Activity Code 7202/L3176 or FTC/L3176) and CP 05 has not been issued	1. Process the Form 1040-X or DUPF or True DUPF using normal procedures. Use HC 3 on the adjustment. 2. Send 3064C, advising the taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. 3. Open a new monitor (M) control on CC TXMOD; Activity Code REQ_FR ZRLS, Category

			Code FRP2. 4. Assign control to IDRS number 1486907202. 5. Close the CII case.
11	The taxpayer files a Form 1040-X, DUPF or true DUPF and never claimed the credit on the original return, with or without other changes to the return,	The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control 7202/L3176 or FTC/L3176 and a CP 05 has been issued,	Follow IRM 21.5.6.4.35.3.1, -R Freeze Phone Procedures for Accounts with Return Integrity Verification Operations (RIVO) Involvement.
12	The taxpayer files a Form 1040-X or DUPF to remove the IRC 1341 (Claim of Right) from Schedule 3, line 13d,	The account has an unresolved TC 810 RC 3 or 4 and TC 971 AC 123 MISC>IRC 1341 DISALLOW,	1. Process the Form 1040-X or DUPF using normal procedures. Use HC 3 on the adjustment. 2. Send 3064C, advising the taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. 3. Open a new monitor (M) control on CC TXMOD; Activity Code "REQ_FRZRLS". Category Code "FRP2". 4. Assign control to IDRS number 1486901341. 5. Close the CII

			case.
13	The taxpayer files a Form 1040-X or DUPF to remove the IRC 1341(Claim of Right) from Schedule 3, line 13d, the credit was not allowed with the TC 150 AND there are other changes to the amended return,.	The account has an unresolved TC 810 RC 3 or 4 and TC 971 AC 123 MISC>IRC 1341 DISALLOW,	1. Process the Form 1040-X or DUPF using normal procedures. Use HC 3 on the adjustment. 2. Send 3064C, advising the taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. 3. Open a new monitor (M) control on CC TXMOD; Activity Code "REQ_FRZRLS", Category Code "FRP2". 4. Assign control to IDRS number 1486901341. 5. Close the CII case.
14	The taxpayer files a Form 1040-X or DUPF to remove the IRC 1341(Claim of Right) from Schedule 3, line 13d, the credit was not allowed with the TC 150 AND there are NO other changes to the amended	The account has an unresolved TC 810 RC 3 or 4 and TC 971 AC 123 MISC>IRC 1341 DISALLOW,	1. Input a TC 290 for .00 to release the -A freeze. 2. Send the taxpayer a letter advising we received their Form 1040-X or DUPF and have forwarded the return to the examination department to

	return,		release their refund. 3. Open a new monitor (M) control on CC TXMOD; Activity Code "REQ_FRZRLS", Category Code "FRP2". 4. Assign control to IDRS number 1486901341. 5. Close the CII case.
15	The taxpayer files a Form 1040-X or DUPF with NO adjustment to the IRC 1341(Claim of Right) from Schedule 3, line 13d, there are other changes to the amended return. (the IRC 1341 credit may or may not have been allowed with the TC 150),	The account has an unresolved TC 810 RC 3 or 4 and TC 971 AC 123 MISC>IRC 1341 DISALLOW,	• Process the Form 1040-X or DUPF using normal procedures. Use HC 3 on the adjustment. • Send Letter 3064C, advising the taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. • Close the case.

IRM 21.5.6.4.22(5) row 2 adding referral timeframe to coincide with IRM 25.25.7.9. Changes made for clarity.

(5) If there is an unresolved RIVO issue on the account, **do not** release the refund. Follow the chart below to advise the taxpayer:

ROW NUMBER	IF	AND	THEN
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1	The literal in the activity field of the adjustment is "GATTTOAQC" or "GATT2AQC" OR there is a control base with "AQC6X" or "AQC6XATAO" opened in conjunction with the adjustment	It has been less than eight weeks since the date of the adjustment	Advise the taxpayer to allow 6-8 weeks from the date of the adjustment to receive either a letter or refund.
2	The literal in the activity field of the adjustment is "GATTTOAQC" or "GATT2AQC" OR there is a control base with "AQC6X" or "AQC6XATAO" opened in conjunction with the adjustment	Eight weeks or more have passed since the date of the adjustment, AND A Letter 4800C has not been issued	Initiate a Form 4442/e-4442, Inquiry Referral, to AQC using Category "RIVO - AQC". Advise the taxpayer they should receive a response within 60 days.
3	The literal in the activity field of the adjustment is "GATTTOAQC" or "GATT2AQC" OR there is a control base with "AQC6X" or "AQC6XATAO" opened in conjunction with the adjustment	The taxpayer is stating they have not received the Letter 4800C OR The taxpayer is stating they have received the Letter 4800C and responded	Refer to IRM 25.25.7.9, Phone Calls Received via Toll-Free line 855-873-2100 or TAC Appointments.
4	A TOP Offset was reversed through the External Lead process	The account has a TC 971 AC 134 or TC 972 AC 134 with a MISC field of "BKLD OFFSET"	Refer to IRM 25.25.8.9.1, Responding to Offset Phone Inquiries.
5	A RIVO notice or letter has been issued (CP 05/CP 05A, Letter 4464C, Letter 2645C)	The account has an unreversed TC 971 AC 134	Refer to IRM 21.5.6.4.35.3, -R Freeze Overview for Accounts With Return Integrity Verification Operations (RIVO) Involvement.
6	A RIVO notice or letter has not been issued (CP 05/CP 05A, Letter 4464C, Letter	The account has an unreversed TC	Refer to IRM 21.5.6.4.35.3.1.2, -R Freeze With Return

	2645C)	971 AC 134	Integrity Verification Operations (RIVO) Involvement - No RIVO Letter or Notice Issued
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IRM 21.5.6.4.30(1) Rephrased who can input freeze. Changes made for clarity.

(1) The -O (Disaster Indicator) freeze is input systemically by Information Technology Services (IT) at the request of the Disaster Program Office. IRS personnel can input a disaster freeze on a case by case basis for taxpayers who qualify for -O disaster tax relief but did not receive the freeze on their account. The -O freeze:

- Allows for special penalty and interest calculations;
- Suppresses some Master File and IDRS notices;
- Does not freeze the module from refunding;
- May be systemically set on identified taxpayer accounts in federally declared disaster areas; and,
- Is released when the current date is beyond the secondary date (disaster ending date) of the Transaction Code (TC) 971 Action Code (AC) 087.

Reminder: Taxpayers no longer self-identify for disaster relief by writing a disaster designation in red at the top of their tax return.

When performing account research, the -O freeze is seen on Command Code (CC) ENMOD, CC IMFOLE or CC BMFOLE.

IRM 21.5.6.4.35.2(1) Row 11 Clarified missing forms. Updated for clarity.

(1) Determine why the freeze was set. Take the following action to resolve a -R Freeze:

Exception: If there is RIVO involvement, refer to IRM 21.5.6.4.35.3, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement, for more information.

ROW NUMBER	IF	THEN
1	Freeze is due to a payment	Research to find out where the payment belongs.
2	Payment was intended for another period or another taxpayer	Transfer the payment to the correct module. Refer to IRM 21.5.8, Credit Transfers.
3	Payment belongs on module, but tax is not yet assessed	Review account for Exam or AUR involvement or an amended return. Do not

		release the freeze.
4	Taxpayer made payment in error, creating overpayment that should be refunded	Input Transaction Code (TC) 290 for .00 using Command Code (CC) REQ54, or if the account has a TC 570 holding the overpayment, input a TC 571 using CC REQ77, to release the freeze. Exception: If the overpayment is the result of a credit card payment, (i.e., TC 670 DLN with Doc Code 19 and the #6 in the 4th position of the EFT Trace number), refer to IRM 21.5.6.4.35.1, -R Freeze with Credit Card Payments, for more information.
5	Freeze is set due to information missing from the IMF or BMF return	1. Research CC RTVUE for Computer Condition Code (CCC) (CC CD: Field on RTVUE) "3" (also match lines on the first page of return to schedules attached) and CC TXMOD for a history item or case control indicating a missing signature or other element. 2. Determine what is missing through research and probing. Note: Taxpayer may have been contacted via Letter 12C, Individual Return Incomplete for Processing: Form 1040 & 1040-S. CC ENMOD displays the selective paragraphs input on the letter. Note: If requesting a copy of the return or schedules, ask the taxpayer to write "Copy" on the return. 3. If the inquiry can be resolved by the taxpayer faxing the missing information, take proper actions to release the freeze after receipt of the faxed information. Note: When available the Enterprise Electronic Fax (EEFax) must be used in lieu of manual faxing.

		Refer to IRM 21.5.6.4.17 (2), I-Freeze, under missing signature only and IRS has processed the return, for procedures on accepting faxed signature and IRM 21.5.3.4.2 (5), Tax Decrease or Credit Increase Processing, for more information on faxed signatures. Note: If the account cannot be resolved once the missing information is received, prepare a Form 4442/e-4442, Inquiry Referral, and forward to the Campus AM paper function within your directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice, with the information attached. Refer to Exhibit 21.1.7-1, Campus Address, for addresses to the Campuses. Exception: If there is an open control on the account, refer Form 4442/e-4442 to the employee who has the open control with the faxed information. 4. Adjust the account as necessary. Update the Return Processable Date (RPD) with the new documents received date. Note: If a reply is received with the missing information or signature after the return due date, you must correct the original ASED posted on the taxpayer's account. Refer to IRM 21.2.4.3.40.1 (3)(a), Computer Condition Code (CCC) 3 or U- Coded Returns, for more
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		information on updating the ASED. 5. Route the faxed information to the Image Control Team (ICT) to be scanned or attach to the original return using a TC 290 for .00, input on CC REQ54. Note: Call sites without access to ICT use Form 9856, Attachment Alert, or Form 10023-B, Attachment (To Be Associated With Return), to attach the information to the return. 6. If the issue cannot be resolved and you identify a –R freeze, CCC "3", case while staffing the AM toll-free telephone line, provide the address of the Campus AM paper function to the taxpayer to submit the requested documentation. 7. Input the necessary documentation on the account to show the taxpayer is mailing in the information.
6	Freeze is set due to a missing or incomplete Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer	1. Request a completed/signed copy of Form 1310 or certificate showing court appointment, be sent or faxed. Refer to IRM 3.11.3.10.3, Documentary Evidence on a Decedent Return, for procedures on identifying a correctly completed Form 1310. 2. When Form 1310 is received, release the refund by inputting a TC 290 for .00 using CC REQ54. 3. If no Form 1310 is received, refer to IRM 21.4.3.5.5 (6) and (11), Resolving Returned Refunds (Unexpired Checks), for procedures concerning the credit. Caution: A manual refund may be necessary. Refer to IRM 21.4.1.5.9.4, Deceased Taxpayers. If a manual refund is required, send a Form 4442/e-4442 to the Campus AM paper function within your

		Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice.
7	Freeze is due to a refund hold that hasn't systemically released in the proper timeframe. See IRM 21.5.6.4.35.4, Refund Holds.	More research needs to be completed to determine why the refund has not released. If the case has an open control, then prepare a Form 4442/e-4442 to the open control.
8	Freeze is set due to an ITIN that has expired with or without name control change	Research if ITIN is active and entity is updated. If it is, release freeze. To release the freeze input TC 290 for .00 using CC REQ54, or if the account has a TC 570 holding the overpayment, input a TC 571 using CC REQ77, to release the freeze. If it isn't, see IRM 3.21.263.2.1, How to Identify Expired/Deactivated ITINs, for more information. For math error correction, refer to IRM 3.21.263.8.7, Math Errors, for more information.
9	Control base is closed, and TC 840/571 has been input	Freeze automatically releases when the transaction posts.
10	TC 290 was input, with blocking series 98 or 99	Claim was disallowed and Letter 105C, Claim Disallowed, was issued.
11	TDI is present on the account	1. Refer to IRM 25.12.1.2, How to Identify Delinquent Return Refund Hold, for more information. Once it is determined the Toll-Free contact is a Delinquent Return Refund Hold, do not address the case in any way. Advise the taxpayer to call 866-897-3315, (hours of operation between 7:00 A.M. and 7:00 P.M., Central Time). This is the number provided on the CP 63, We're Holding Your Tax Refund, Unfiled Tax Returns Being Requested, they receive. 2. There is no indication the refund is part of the TDI Refund hold program (does not have the criteria in IRM 25.12.1.2, How to Identify Delinquent Return Refund Hold), explain no refund can be issued until taxpayer complies more fully. Inform the taxpayer they can obtain

		a copy of any missing forms by going to www.irs.gov or offer to mail the information to them. - Further questions about the TDI issue should be referred to the proper function. - Refer to IRM 5.19.2, Individual Master File (IMF) Return Delinquency, for more information on TDIs. - Refer to IRM 25.12.1.12, Taxpayer Responses Received in Accounts Management (AM), for more information on delinquent return refund hold issues. Note: If taxpayer is claiming a hardship, follow TAS procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.
12	The freeze is set due to an injured spouse claim filed with the original return (the TC 150 DLN has blocking series 92)	- Advise the taxpayer to allow 11 weeks for Electronic Filing (ELF) returns and 14 weeks for paper return processing, from the date the original return was received, for the injured spouse claim to be worked (unless extended timeframe of 18 weeks for e-file and 20 weeks for paper are in effect, research SERP Alerts). Note: Use the Julian date on CC TXMOD - Refer to IRM 21.4.6.6.4, Injured Spouse Inquiries, for more information. Exception: If Form 8379, Injured Spouse Allocation, was filed for any filing status other than Married Filing Joint (FS 2), release the refund with a TC 571.
13	TC 570 with TC 971 AC 151	Refer to IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - (DUPTIN Filing Condition), for more information.
14	Freeze is due to either EIP credited back to the 2020 or	AM Employees:

	2021 module or AdvCTC credited back to the 2021 module creating a REBATEREV transcript AND there is an open control to an employee	• Add the information to the CII case as a Case Note (CN). • Advise taxpayer to allow 30 days for a response. NON-AM Employees: Prepare Form 4442/e-4442. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access.
15	Freeze is due to either EIP credited back to the 2020 or 2021 module or AdvCTC credited back to the 2021 module creating a REBATEREV transcript AND there is an open control to a clerical function or a team number	DO NOT initiate contact with a clerical team. AM Employees: • Put the control in "B" status and release the freeze by following procedures in IRM 21.6.3.6 (4) and (5), REBATEREV (REBV) Transcripts. Close the control as appropriate. NON-AM employees: Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.

IRM 21.5.6.4.35.3.1.3(3) Updated timeframes. Changes made for clarity.

(3) Advise the taxpayer that we select some returns to determine if income, expenses, and credits are being reported accurately, and that the entire review process can take up to 180 days from the posting of the CP 05 or latest Letter 4464C. Advise the taxpayer they should receive periodic notices throughout the process. Recommend the taxpayer review their return and each income information statement, e.g., Form W-2, to ensure all income and withholding matches the information reported on the return. If they determine they have made an error, file an amended return. Refer to IRM 21.5.2.4.3, Adjustments Requiring An Amended Return or Taxpayer Documentation, and follow the procedures listed below to provide more guidance to the taxpayer:

ROW	IF	AND	THEN	ADVISE THE TAXPAYER
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NUMBER				
1	The taxpayer states they have not received a letter	The CP 05 OR the Letter 4464C was issued less than 60 days ago	No action is required.	• They need to allow 60 days from the issuance date of the CP 05 or Letter 4464C, for either a new notice or refund. Apologize for the delay. • Verbally provide the taxpayer with the guidance in the CP 05 or Letter 4464C, as appropriate.
2	The taxpayer states they have not received a letter Note: If a TC 971 AC 199 is posted to the account after the issuance date of the notice or letter, see the proper row below.	The CP 05 OR the Letter 4464C was issued 60 days or more ago	No action is required.	• Verbally provide the guidance in the CP 05 or Letter 4464C, as appropriate. • Remind the taxpayer that the entire review process can take up to 180 days for the posting of the latest CP 05 or Letter 4464C, and to look for either a new notice or refund. • Apologize for the delay.
3	The taxpayer states they have received the CP 05 or Letter 4464C Note: If a TC 971 AC 199 is posted to the account after the issuance date of the notice or letter, see the proper row below.	The CP 05 OR the Letter 4464C was issued less than 60 days ago	No action is required.	The IRS is holding their refund until we finish reviewing the tax return and to allow 60 days from the issuance date of the CP 05 or Letter 4464C Apologize for the delay.
4	The taxpayer	The CP 05	No action is	Remind the taxpayer that

	states they have received the CP 05 or Letter 4464C Note: If a TC 971 AC 199 is posted to the account after the issuance date of the notice or letter, see the proper row below.	OR the Letter 4464C was issued 60 days or more ago	required.	the entire review process can take up to 180 days from the posting of the CP 05 or latest Letter 4464C to receive either a refund or new notice. Apologize for the delay.
5	A TC 971 AC 199 has posted to the account after the issuance of the CP 05 or Letter 4464C	It has been less than 120 days since the TC 971 AC 199 has posted to the account	No action is required.	Their return is under review and to allow 120 days from the posting date of the TC 971 AC 199. Note: If multiple TC 971 AC 199 are present, use the 23C date of the last posted TC 971 AC 199. Apologize for the delay.
6	A TC 971 AC 199 has posted to the account after the issuance of the CP 05 or Letter 4464C	It has been 120 days or more since the TC 971 AC 199 posted to the account	Prepare Form 4442 /e-4442, Inquiry Referral, and forward to RIVO using referral category "RIVO - Unresolved Module Freeze Only".	You are sending a referral and they should be contacted within 60 days.
7	The CP 05 OR the Letter 4464C was issued	It has been 120 days or more since the issuance date with no RIVO action	Prepare Form 4442/e-4442 and forward to RIVO using referral category "RIVO - Unresolved Module Freeze Only".	You are sending a referral and they should be contacted within 60 days.

Reminder: An explanation of the Notice CP 05 and an example of the notice can be found on [irs.gov](https://www.irs.gov).

IRM 21.5.6.4.48(1) Added TC 971 AC 807 procedures. Update due to procedural changes.

(1) The -X (Manual Refund) freeze is set when one of the following conditions is present:

- a. A manual refund is issued (usually for expedite and/or hardship reasons) with no Transaction Code (TC) 150 posted on the account. (Usually no action is required to release the -X freeze, because posting the return releases it.)

IF	AND	THEN
Research shows the TC 840 was input on an incorrect module or TIN	N/A	Move the TC 840 and applicable credits to the correct module and TIN. Refer to IRM 21.5.2.4.23.10, Moving Refunds.
It has been 26 cycles since the TC 840 posted and research shows the TC 840 was input on the correct module and TIN	The original return has not been processed	Advise taxpayer to resubmit return to the proper processing center.

- b. A return is coded Computer Condition Code (CCC)/Return Condition Code (RCC) "O" and the TC 150 posted without a TC 840

ROW NUMBER	IF	AND	THEN
1	Module has a TC 971 Action Code (AC) 664 (posted or pending)	No TC 840 has posted or is pending	Take no action to release the overpayment. Refer to IRM 21.4.4.6.1, Monitoring Manual Refunds, and IRM 21.4.4.5.2, Preparation of the Form 3753, Manual Refund Posting Voucher, for more information.
2	It has been less than 6 cycles since the TC 150 posted	The TC 840 is not yet showing on the module and there is no unpostable condition	Inform the taxpayer that the time for the information to post to the account has not passed and to call back in 6 weeks.
3	It has been at least 6 cycles since the TC 150 posted	The TC 840 is not showing on the module and there is an open IDRS control to an employee with no	Prepare Form 4442/e-4442, Inquiry Referral. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account

		unpostable condition	Management Services (AMS) access. Exception: Do not prepare and forward Form 4442/e-4442 to open controls in remote campuses. They do NOT issue manual refunds. Note: If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control "as the referral type.
4	It has been at least 6 cycles since the TC 150 posted	The TC 840 is not showing on the module and there is an open IDRS control to a clerical function or a team number with no unpostable condition	Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.
5	It has been at least 6 cycles since the TC 150 posted	The TC 840 is not showing on the module and the return was erroneously coded with CCC/RCC O . There is no open IDRS control present	Release the refund to the taxpayer by inputting a TC 290 for .00 with a Priority Code 8. Refer to IRM 21.4.4.3, Why Would A Manual Refund Be Needed?, for more information regarding when a manual refund is required.

c. Overpayment on a deceased taxpayer's account

Input of a TC 971 AC 807 will initiate a systemic refund payable to the second name line. A posting delay is not required even if the entity is updated. Any required documentation must be received before a refund can be issued on a decedent return. See IRM 21.5.2.4.5, Source Documents, and IRM 21.5.1.5.3, CII Source Documentation, for more information.

Note: The most current entity first and second name lines must be the correct name line for a systemic refund (regardless of the year from which the refund is issued). Some scenarios will allow for updating the entity (see below examples). If not, a manual refund is required.

Example: A prior year joint return is filed with secondary taxpayer deceased and a credit is on the account. A subsequent year has been also filed, with the primary taxpayer only on the entity. The input of a TC 971 AC 807 will not release the -X freeze or initiate a refund. A manual refund is required.

Example: A prior year return filed with single taxpayer and a credit is on the account. There is no personal representative or other valid claimant on that tax year. Required claimant documentation has been received. A subsequent year return is filed with the same valid claimant on the second name line. The TC 971 AC 807 will release the -X and allow the refund.

ROW NUMBER	IF	AND	THEN
1	Command Code (CC) TXMOD shows a CCC/RCC L or W	There is no open IDRS control present	○ If the current entity name line does not include correct 2nd name line for payee, and a subsequent tax year return has not been filed with a different name line: ▪ Update the entity with the correct name lines. ▪ Input TC 971 AC 807. ▪ If phone call, advise taxpayer the refund has been released and to allow 4-6 weeks for refund. If paper case, make appropriate notes on case, send any required closing letters and close case. ○ If the current entity name line does not include correct 2nd name line for payee, and a subsequent tax year return has been filed with a different name line than the year of the refund, refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, for more information on issuing refunds. ○ If the current name line does include the correct 2nd name line for payee:

			▪ Verify the entity for the refund tax year has the correct name line. If it does not update the name line. ▪ Input the TC 971 AC 807. Note: If a manual refund is required, Accounts Management Toll-Free/Field Assistance Assistors send a Form 4442/e-4442 to the Campus AM paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Use "-X Freeze" as the referral type.
2	CC TXMOD shows a CCC/RCC L or W	There is an open IDRS control to an employee	Prepare Form 4442/e-4442. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access. Note: If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). Advise the taxpayer to allow 30 days for a response. If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control" as the referral type. Exception: Do not prepare and forward Form 4442/e-4442 to open controls in remote campuses. They do NOT issue manual refunds.
3	CC TXMOD shows a CCC/RCC L or W	There is an open IDRS control to a clerical function or a team number	Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.
4	CC TXMOD does not	There is no open IDRS	○ Ensure appropriate documentation for claimant is

	show a CCC/RCC L or W	control present	received. Refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, for more information on issuing refunds. Once required documentation has been received, continue to the next bullet. ○ If the current entity name line does not include correct 2nd name line for payee, and a subsequent tax year return has not been filed with a different name line: ▪ Update the entity with the correct name lines. ▪ Input TC 971 AC 807. ▪ If phone call, advise taxpayer the refund has been released and to allow 4-6 weeks for refund. If paper case, make appropriate notes on case, send any closing letters if required, and close case. ○ If the current entity name line does not include correct 2nd name line for payee, and a subsequent tax year return has been filed with a different name line than the year of the refund, Refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, for more information on issuing refunds. ○ If the current entity name line does include the correct 2nd name line for payee: ▪ Verify the entity for the refund tax year has the correct name line. If it does not, update the name line. ▪ Input the TC 971 AC 807. Note: If a manual refund is required, Accounts Management Toll-
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			Free/Field Assistance Assistors send a Form 4442/e-4442 to the Campus AM paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Use "-X Freeze" as the referral type.
5	CC TXMOD does not show a CCC/RCC L or W	There is an open IDRS control to an employee	Prepare Form 4442/e-4442. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access. Note: If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). Advise the taxpayer to allow 30 days for a response. If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control" as the referral type.
6	CC TXMOD does not show a CCC/RCC L or W	There is an open IDRS control to a clerical function or a team number	Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.
7	There is a date of death on CC IMFOLE	No SSA date of death on CC INOLES	1. Toll-free and Field Assistance assistors send a Form 4442/e-4442 to the Campus AM paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Use "-X Freeze" as the referral type. Exception: Do not prepare and forward Form 4442/e-4442 to open controls in remote campuses. They do NOT issue manual refunds.

			2. All others take the following steps: a. Research modules for 540 with transaction dates that match CC IMFOLE. This could involve numerous modules, including modules in retention. b. Reverse all TC 540s by inputting TC 542s using same date of death. Caution: A TC 540 with DLN 28277-111-11111-Y cannot be reversed. If TC 540 is in error, issue a manual refund to release the refund. Forward the TIN to your P&A staff to contact HQ analyst to reverse the TC 540. c. If CC IMFOLE has an unreversed TC 971 AC 524, reverse with a TC 972 AC 524. Refer to Exhibit 25.23.2-15, TC 972 AC 524 – Reversal of TC 971 AC 524, for more information. d. Follow the table above to determine if a manual or systemic refund should be issued. e. Monitor the account to confirm the date of death is cleared from CC IMFOLE.
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- d. A TC 840 posts to a module creating a debit balance

IF	THEN
There is an open IDRS control	Prepare Form 4442/e-4442. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services

	(AMS) access. Note: If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). Advise the taxpayer to allow 30 days for a response. If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control" as the referral type.
There is no open IDRS control present	1. Research for any missing credits. 2. Transfer any misapplied credits. 3. Input adjustment action, if necessary, to release the freeze. 4. Take all necessary actions to resolve the debit balance before releasing the freeze and resuming notice issuance. 5. Notify the taxpayer if the debit condition is correct.

e. Taxpayer claims an overpayment of estimated tax credit of # [REDACTED] #

IF	THEN
You can verify the payment belongs to the taxpayer	Release the freeze with a TC 290 for .00 and PC 8. Refer to IRM 21.2.4.3.25, Processing EXES-TC 840 Transcripts (J-/X Freeze), for further instructions.
You cannot verify the payment belongs to the taxpayer	Take no action. An EXES-TC 840 transcript generates. Refer to IRM 21.2.4.3.25, Processing EXES-TC 840 Transcripts (J-/X Freeze).

Note: Refer to Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48 for conditions that set the -X freeze.