IRM PROCEDURAL UPDATE

DATE: 05/23/2025

NUMBER: ts-21-0525-3328

SUBJECT: Freeze Codes

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

CHANGE(s):

IRM 21.5.6.4.4(1) (5) Added note regarding Excess Collections and updated paper case procedures. Changes made for clarity.

(1) The -B freeze is set when the Statute of Limitations for a refund has expired. Tax modules with a -B freeze generally have a Transaction Code (TC) 820 to transfer the overpayment to Excess Collection when the overpayment is on a delinquent original return. See IRM 21.5.8.4(14), IDRS Guidelines for Credit Transfers, for information on transferring credits to Excess Collections.

Note: Refer to the discussion on statute of limitations in IRM 25.6.1.10.3.3, Claims for Credit or Refund - General Time Period for Submitting a Claim, for information on suspension of the statute of limitations on refunds in certain cases.

(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 assistors** 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 25.6.1.10.3.3.2.2, 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.).

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 2.6.1.10.3.3.2, 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: 1. Search the document for a postmark date. 2. If the postmark is timely, proceed with processing the claim. 3. If the postmark is not timely, prepaid credits are not refundable. Determine if any credits are refundable. 4. 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). • 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).

IRM 21.5.6.4.9.1(4) Added note to allow time frame before reissuing letters and included link. 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. 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	N/A	Route the case to the Return Integrity Verification Operations (RIVO) at STOP 6579 AUSC.

	authentication request letters as outlined in IRM 25.25.6.2.2.1, Documentation Received		

Note: Before re-issuing letters, ensure appropriate time frames have been met. See IRM 25.25.6.6.2(3), Procedures for when the Caller Has Not Received or Lost the Taxpayer Protection Program (TPP) Letter, for appropriate time frames.

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) Clarified responsibility code for the TC 810, added first contact. Changes made for clarity.

(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.

Note: IDT Issues take precedence over FRP issues. IDT must be resolved before actions can be taken on -E cases.

IF	THEN
Master File account has a TC 810	1. You cannot resolve it. 2. Research IDRS to determine the Responsibility Code (RC) with the TC 810 on the account. ○ TC 810 RC 1 indicates pre-filing notification. Refer to IRM 21.5.10.4.1.2, Compliance Refund Hold Projects ○ TC 810 RC 2 indicates an Abusive Tax Shelter Detection (ATSDT) freeze. Refer to IRM 21.5.10.4.1.2, Compliance Refund Hold Projects ○ TC 810 RC 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 RC 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 first 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. 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.

IRM 21.5.6.4.10(4) Added activity code reject table. Changes made for clarity.

IRM 21.5.6.4.10(4) Added additional scenarios. 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 “REJECTX in the activity field,with "X” being one of the below reasons. The “LOOK FOR:” column is not exhaustive, but the most common reasons for that reject code:

ACTIVITY CODE	MEANING	LOOK FOR
REJECT1	Incorrect control	Accuracy of the activity code, category code or IDRS number.
REJECT2	Required adjustment not made	Input of transaction code 29X to reduce credit.
REJECT3	Incorrect adjustment	Accuracy of Sch H CRNs, other, non-questionable credit adjustments were input as required.
REJECT4	Other (see AMS notes)	Review AMS notes to see the reason for rejection.

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: Address statute imminent issues before following the table below. See IRM 25.6.1, Statute of Limitations Process and Procedures. Once statute issues are resolved, continue to address the -E freeze.

Note: Do not refer cases to RIVO/FRP 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. The -E freeze will be addressed by exam.

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 changes to the original return and the Form 1095-A, Health Insurance Marketplace Statement, or Form 8962, Premium Tax Credit (PTC), 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 the procedures 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 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	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". Use the amended return received date as the received date. 3. Assign the control to 1486507202. 4. Close the CII case.

	4136, Credit for Federal Tax Paid on Fuels;), OR the original return claimed these credits but the amended return is not addressing these credits and making other changes to the return.		
4	The taxpayer files a Form 1040-X or DUPF to remove a questionable credit (listed in box 3 above) **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 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 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." Use the amended return received date as the received date. 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	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	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

	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,	Code **7202/L3176** or **FTC/L3176**),	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." Use the amended return received date as the received date. 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." Use the amended return received date as the received date. 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 taxpayer that the account has been adjusted, but is being reviewed and to allow

	remove the credit **AND** there are **NO** other changes on the amended return,		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". Use the amended return received date as the received date. 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". Use the amended return received date as the received date. 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 previously claimed questionable credit (listed in box 3 above), OR	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". Use the amended return received date as the received date.

	add a new questionable credit (listed in box 3 above), OR the original return claimed these credits but the amended return is not addressing these credits and making other changes to the return,		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 a questionable credit on the original return (listed in box 3 above), with or without other changes to the return, is not adding a new questionable credit (listed in box 3 above), and you cannot determine any other questionable credit on the	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_FRZRLS**, Category Code **FRP2**. Use the amended return received date as the received date. 4. Assign control to IDRS number 1486907202. 5. Close the CII case.

	original or amended return (**not** listed in box above),		
11	The taxpayer files a Form **1040-X**, DUPF or true DUPF, never claimed a questionable credit on the original return (listed in box 3 above) , and is NOT adding a new questionable credit (listed in box 3 above), and there are other questionable credits on the original or amended return NOT listed in box 3, (review withholding, etc.) 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,	• If there is a -R freeze, follow IRM 21.5.6.4.35.3.2, -R Freeze Paper procedures for Accounts with Return Integrity Verification Operations (RIVO) Involvement. The -E Freeze will be resolved internally in RIVO. • If there is no -R freeze: 1. Review for other frivolous criteria, and if found, follow IRM 21.5.3.4.16.7, Identifying Frivolous Returns/Correspondence and Responding to Frivolous Arguments. 2. If there are no frivolous criteria, follow CAT-A Criteria. Once any CAT-A determination is made: 3. Make necessary adjustments. 4. Send letters are required by CAT-A procedures. 5. 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. 6. Open a new monitor (M) control on CC TXMOD, Activity code "REQ_FRZRLS", Category "FRP2". Use the amended return received date for the received date.
12	The taxpayer files a Form 1040-X, DUPF or true DUPF and never claimed a questionable credit on the original return, is not adding a new questionable credit (listed in box 3 above), AND there are no other questionable credits on the original or amended not listed in box 3 (review withholding, etc) 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 21.5.6.4.35.3.2, -R Freeze Paper Procedures for Accounts with Return Integrity Verification Operations (ROVO) Involvement. The -E Freeze will be resolved internally in RIVO.

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 may or may not have a 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". Use the amended return received date for the received date. 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 may or may not have a 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". Use the amended return received date for the received date. 4. Assign control to IDRS number 1486901341. 5. Close the CII case.
14	The taxpayer files a Form	The account has an unresolved TC 810 RC 3 or 4	1. Input a TC 290 for .00 to release the -A freeze.

	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 return,	and may or may not have a TC 971 AC 123 MISC>IRC 1341 DISALLOW,	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; Activity Code "REQ_FRZRLS", Category Code "FRP2". Use the amended return received date for the received date. 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 may or may not have a 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 21.5.6.4.31(1) Added IRM Reference for DLNs with 77715. Changes made for clarity.

(1) The P- Freeze (Refund Repayment, Cancellation, or Deletion) is set by the following:

- A Transaction Code (TC) 720 (a portion of a refund returned by a financial institution or an erroneous refund repayment);
- A TC 841 when a taxpayer returns a paper refund check, a bank returns a questionable direct deposit refund, or a refund is stopped prior to issuance. The transaction credits the tax module for the returned, canceled, or deleted refund. Refunds stopped by RIVO have a DLN containing 77711, 77712, 77713, 77714, or 77715 and/or an open IDRS control with category code "PFRZ" and an IDRS number 148XXXXXXX. Refer to IRM 21.5.6.4.31.2, P-Freezes with Return Integrity Verification Operations (RIVO) Involvement. Refer to IRM 21.4.1.5.10, Refund Intercept Command Code NOREF with Definer "P", for more information about intercepted refunds; or,
- A TC 842 (BMF only) refund deletion. For DLNs containing 77715, refer to IRM 21.5.6.4.31.1, P- Freeze with No Return Integrity Verification Operations (RIVO) Involvement.

Note: For a list of transactions and blocking series that create the P- freeze, refer to Exhibit 3.17.80-9, Reason for Cancellation Codes (SF 1098).

IRM 21.5.6.4.35(8) Added links to CVC and EPE IRMs. Changes made for clarity.

(8) The -R (Additional Tax Liability) freeze is set when the following conditions occur:

ROW NUMBER	IF	THEN
1	Payment is received after account is full paid	A TC 570 input with the TC 670 (payment) ensures the payment posts to the account and doesn't refund out. 1. Research the account to ensure the payment was not misapplied to the incorrect tax period or incorrect TIN. 2. If after research you cannot determine why the payment was made or if the payment was made in error, release the TC 570 with a TC 571.
2	TC 570 posts in the same cycle as the TC 150	1. Information may be missing from the return (e.g., signature, Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, if deceased taxpayer,

		or certificate showing court appointment, etc.). This is generated by the input of CCC/RCC "3". 2. Refer to IRM 21.5.6.4.35.2, Resolving -R Freeze. 3. If a scrambled SSN indicator "20" is present on CC ENMOD, OR an open IDRS control with control category "SCRM" or "SSA2" is present, refer case to the campus AM paper function that scrambled the SSN. Refer to IRM 21.6.2.4.3, Scrambled SSN Case Procedures, for more information.
3	An open return delinquency notice or investigation on a prior year (but not more than 6 years) holds individual income tax refunds and credit elects when a current year return is filed with the established refund amount in IRM 25.12.1.2 (2), How to Identify Delinquent Return Refund Hold	1. TC 570 with "999" in the Julian date field of the DLN appear on the frozen module. 2. Follow procedures in IRM 21.5.6.4.35.2, Resolving -R Freeze, for processing when Taxpayer Delinquency Investigation (TDI) is present on the account.
4	TC 570 with TC 971 AC 151 (indicates multiple TIN filing condition)	1. A DUPTIN CP 36F transcript has generated to Brookhaven Service Center (BSC) AM. 2. Refer to IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - (DUPTIN Filing Condition), for more information and IRM 21.6.7.4.5.2, Telephone Inquiries Regarding Multiple (DUPTIN) Filing Condition.
5	TC 570 with a block series "55555", and a TC 971 AC 804 and/or 805	Refer to IRM 21.5.6.4.35.4, Refund Holds, for procedures.
6	EIP is credited back to the 2020 module	A REBATEREV transcript generates. Refer to IRM 21.5.6.4.35.2, Resolving -R Freeze.
7	TC 570 with a TC 971 AC 831 with MISC Code CVC or EPE	Refund is on hold for credit review. Advise taxpayer to allow normal processing time frame. Do **not** release the freeze. See IRM 21.6.3.4.3, Elective Payment Elections (EPE), and IRM

		21.7.4.4.8.3.38.4, Form 8936, Qualified Commercial Clean Vehicle Credit, for more information on those credits. **Exception:** For modules with MISC code EPE, If the module also contains a C-Freeze, refer to IRM 21.5.6.4.5.1, C-Freeze - Refund Holds, for refund release time.

IRM 21.5.6.4.35.3.1(5) Clarified 60 days from date of first call. Changes made for clarity.

(5) For all other calls where RIVO is holding the refund with a -R freeze, follow the guidance listed below to determine the proper actions. If multiple notices/letters or RIVO markers are present, follow the procedures for the last notice/letter or RIVO marker on the account.

Exception: If the account contains prior AQC markers that are followed by a CP 05 or Letters 4464C, 2645C, or 2644C, follow the procedures below for RIVO AQC indicators present.

Reminder: Research CC TXMOD and CC ENMOD for RIVO notices/letters.

ROW NUMBER	IF	THEN
1	The taxpayer is claiming identity theft	Refer to IRM 21.5.6.4.35.3.1.1, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement and the Taxpayer is Claiming Identity Theft.
2	The account has Automated Questionable Credit (AQC) indicators: A TC 971 AC 140, TC 971 AC 122, TC 971 AC 128 (TC 971 AC 128 with MISC field "AQCPTC191" or "AQCPTC195") **OR** open control to IDRS number 1487877777 with an activity field of "AQC6X" or "AQC6XATAO", see IRM 25.25.7.2, Automated Questionable Credit (AQC) Inventory Types **Exception:** A TC 971 AC 122 with a MISC field of "7S", "7S1", "7V", "7W1" or "7Z (1-6)", are not AQC, unless a	• AQC and TAC assistors, refer to IRM 25.25.7.9, Phone Calls Received via Toll-Free line 855-873-2100 or TAC Appointments, for guidance and procedures. • Non-AQC assistors, advise the taxpayer to call AQC at 855-873-2100. Provide the hours of operation Monday through Friday - 7:00 A.M. to 9:00 P.M. CT.

<table>
<tr><td></td><td>subsequent TC 971 AC 122 posts with another AQC inventory type in the MISC field. Do not refer the taxpayer to AQC. Follow the procedures in the rows below based on whether a notice or letter has been issued.</td><td>Exception: DO NOT refer the taxpayer to AQC if the account has an AQC indicator but the original refund was released, regardless of whether a letter was issued (Letter 4800C /Letter 3219C).</td></tr>
<tr><td>3</td><td>The account has a TC 971 AC 122 with a MISC field of “7ZX (“X”=1-6) without a subsequent TC 971 AC 122 with another AQC inventory type in the MISC field, do not refer the taxpayer to AQC.

1. If the taxpayer has received the Letter 474C, see 1) in "then" column.
2. If the account shows the Letter 474C has been sent up to 14 days ago, but the taxpayer has not received it, see 2) in "then" column.
3. If the account shows the Letter 474C has been sent more than 14 days ago but the taxpayer has not received it, see 3) in "then" column.
4. If the account does not show the Letter 474C has been issued, see 4) in then column.</td><td>1. See Note below.
2. Advise the taxpayer to allow 14 days from the date of issuance to receive the letter. See Note below.
3. Prepare a Form 4442/e4442 to the RIVO AQC queue requesting re-issuance of the Letter 474C and advise the caller to allow 60 days to receive the letter. See Note below.
4. Advise the caller they should receive the letter within 60 days from the date of the first call regarding this issue. See Note below.

Note: In all scenarios: Advise the taxpayer to carefully read the explanation for the disallowance in their Letter 474C and submit required documentation to claim the IRC 1341 credit amount for which they are eligible. If the amount for which they are eligible is different from the amount claimed on their original return, advise them to file an amended return. Refer the caller to Pub 525, Taxable and Nontaxable Income, and Form 14823, Supporting Documents to Prove Your Claim of Right Credit Internal Revenue Code (IRC) Section 1341. Advise the taxpayer to allow the standard time frame for processing amended returns.</td></tr>
</table>

4	The account has a TC 971 AC 052 with a MISC field of "FRIV FILER" **AND** it has been less than 45 days since the posting date of the TC 150 **Exception:** If the account has a -E freeze, refer to IRM 21.5.6.4.10, -E Freeze.	Advise the taxpayer to allow 45 days for IRS to review the return.
5	The account has a TC 971 AC 052 with a MISC field of "FRIV FILER" **AND** it has been 45 or more days since the posting date of the TC 150 **Exception:** If the account has a -E freeze, refer to IRM 21.5.6.4.10, -E Freeze.	1. Prepare Form 4442/e-4442 using referral category "RIVO -Frivolous Filer Program (FRP)", 2. Advise the taxpayer to allow 60 days for a response.
6	A RIVO notice or letter **has not** been issued (CP 05, CP 05A, Letter 4464C, Letter 2645C)	Refer to IRM 21.5.6.4.35.3.1.2, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - No RIVO Letter or Notice Issued.
7	A CP 05 or Letter 4464C **has** been issued	Refer to IRM 21.5.6.4.35.3.1.3, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Notice CP 05 or Letter 4464C Issued.
8	A Letter 2645C **has** been issued	Refer to IRM 21.5.6.4.35.3.1.4, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Letter 2645C/2644C Issued.
9	A CP 05A **has** been issued	Refer to IRM 21.5.6.4.35.3.1.5, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Notice CP 05A Issued.

IRM 21.5.6.4.35.3.2(4) Reverting criteria back to where income/withholding cannot be verified. Changes made for clarity.

(4) For cases where income and withholding cannot be verified with CC IRPTR within RIVO tolerances:

IF	THEN
RIVO case has no OAR/TAS involvement	1. Adjust the account to the Form 1040-X/ duplicate return figures and **use HC 4** to set the -K freeze. 2. Open an IDRS control to: C#,AQC6X,A,AQC2 1487877777,* 3. Send Letter 86C to advise the taxpayer their Form 1040-X is being transferred to Integrity and Verification Operation for resolution. Use phone number "855-873-2100" in the letter. Refer to IRM 21.3.3.4.2.1, Use of 86C Letter-Referring Taxpayer Inquiry/Forms to Another Office. Provide a 60 day timeframe. 4. Close the CII case.
RIVO case has OAR/TAS involvement	1. Adjust the account to the Form 1040-X/duplicate return figures and **use HC 4** to set the -K freeze. 2. Open an IDRS control to: C#,AQC6XATAO,A,AQC2 1487877777,* 3. Return the OAR to TAS with an explanation that due to the AQC indicators the case is being referred 4. Close the CII case.

IRM 21.5.6.4.43(3) Updated BS from 200-299 to 200-209. Changes made due to programming updates.

(3) Research IDRS including Non-Master File (NMF) accounts to determine where the outstanding liability exists. Use CC TXMOD, CC SUMRY, and CC ENMOD with definer "N" after the TIN. Refer to IRM 21.2.1.5, Non-Master File, for more information. **Do not** refer accounts with a posted TC 130 to the NMF Toll-free line **unless** they are in blocking series 200–209.

IRM 21.5.6.4.48(1) Added note to address freeze codes and added when to update addresses. Changes made for clarity.

(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 unpostable condition	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 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 on the module 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: All freeze codes must be addressed when considering if the systemic or manual refund process is appropriate.

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 and address provided on the documentation. ▪ 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 and address provided on the documentation. ▪ 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. 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 show a CCC/RCC L or W	There is no open IDRS control present	○ Ensure appropriate documentation for claimant is 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. o 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 and address provided on the documentation. ▪ 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. o 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. o 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 and address provided on the documentation. ▪ 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. 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.

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	1. Research for any missing credits. 2. Transfer any misapplied credits.

control present	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.