

## IRM PROCEDURAL UPDATE

**DATE:** 07/17/2025

**NUMBER:** ts-25-0725-3494

**SUBJECT:** Statute Procedure Clarification; Disaster Area Updates

**AFFECTED IRM(s)/SUBSECTION(s):** 25.25.6

**CHANGE(s):**

### **IRM 25.25.6.2 - Updated instructions for cases not meeting RIVO criteria.**

(1) Responses to Letter 4883C, *Potential Identity Theft during Original Processing* (or 6330C), Letter 5071C, *Potential Identity Theft during Original Processing with Online Option* (or 6331C), Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address*, Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY*, Letter 6167C, *Identity Authentication Incomplete (IMF)*, or Letter 5216, *Taxpayer Cannot Authenticate*, received by mail, fax, Form 4442/e-4442, *Inquiry Referral*, or Form 12412, *Operations Assistance Request (OAR)*, will be processed by Taxpayer Protection Program (TPP) paper groups. Research will be performed on cases prior to taxpayer contact.

**Note:** Some correspondence will need to be treated as classified waste per the IRM. When IRM procedures instruct for correspondence to be treated as classified waste, refer to IRM 21.5.1.4.10 (4), Classified Waste, for instructions.

(2) Letter 5216 responses must be given to the Return Integrity Verification Operations (RIVO), TPP team leads for a determination on whether additional action is required or the correspondence can be treated as classified waste.

(3) If a Letter 4883C (or 6330C), Letter 5071C (or 6331C), Letter 5447C, Letter 5747C, Letter 6167C, or Letter 5216, response is scanned into the Correspondence Imaging System (CIS) in error, the Accounts Management CSR should route the case to the Return Integrity Verification Operations (RIVO) at STOP 6579 AUSC.

**Reminder:** If the correspondence does not meet RIVO criteria, the employee must return it to the originator or correct function. Conduct research if your case does not meet RIVO criteria or does not contain proper documentation. Refer the case to the team lead if you are unable to determine proper area.

**Note:** If you receive correspondence or a referral and the account contains a TC 150 (0.00) with the **SFR** literal on the tax module, RIVO cannot adjust the account. The case must be returned to the referring area for action. Determine the proper area and if unable to locate, refer case to team lead. See IRM 25.25.6.2.3, Exam/Collection/Compliance Office Employees - Procedures for Cases with

Taxpayer Protection Program (TPP) Involvement, to review instructions for treating cases referred to RIVO from Compliance functions.

(4) If the response requests information under the Freedom of Information Act (FOIA), immediately refer the case to the Return Integrity Verification Operations (RIVO) Disclosure Coordinator for your site. Attach a CC SUMRY print prior to forwarding. For more information about FOIA requests, see IRM 21.1.3.17.1, Freedom of Information Act (FOIA).

(5) If a Form 4506-F, *Request for Copy of Fraudulent Tax Return*, or written request is attached to the TPP response, see IRM 25.23.3.2.6.1, Intake - Accepting Form 4506-F or Written Requests for copies of Fraudulent Return(s), for additional guidance and procedures.

(6) If a Form 4506-T, *Request for Transcript of Tax Return*, or written request is attached to the TPP response, see IRM 3.5.21-3, RAIVS Contacts, for additional guidance and procedures.

(7) For taxpayers who may need tax assistance, per Section 1204 of the Taxpayer First Act, employees can refer taxpayers to Low Income Taxpayer Clinics (LITCs) who are independent from the Internal Revenue Service (IRS) and the Taxpayer Advocate Service (TAS). LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For additional information, refer the taxpayer to Pub 4134, Low Income Taxpayer Clinic List on [irs.gov](http://irs.gov).

(8) All remaining correspondence to be resolved by RIVO will be controlled per IRM 21.5.1.4.2.2, Integrated Data Retrieval System (IDRS) - Control Procedures, see Exhibit 25.25.6-9, Return Integrity Verification Operations (RIVO) Taxpayer Protection Program (TPP) Correspondence Controls.

**Note:** For any case with multiple controls, employees must contact the other control to coordinate case actions. If the control is assigned to a generic control, refer to your manager to have case assigned. Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, should be worked by TAS. If criteria are met, follow procedures outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for preparation of Form 911 /e-911, **Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)**. For Service Level Agreements, see IRM 25.30.8, Service Level Agreement between the Taxpayer Services Division and the Taxpayer Advocate Service.

(9) Employees will update the IDRS clerical (generic) assignment number to their IDRS number at the time they check out each batch of work.

(10) Employees must utilize the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT), to resolve the account, whenever the tool is available, unless otherwise directed in the IRM.

(11) Conduct proper research and consider all TPP markers posted to the account, see IRM 25.25.6.1.7 (2) Taxpayer Protection Program Overview, for more information on each marker. Review the correspondence reply using the chart below:

**Caution: #**



**Note:** For responses involving an account that contains a TC 971 AC 524 posted in error, see IRM 25.23.2.8.4.3, Manually Reversing TC 971 AC 524 - No Date of Death Present on Command Code INOLES. Follow procedures in IRM 25.25.6.2.2.1, Documentation Received to address the TPP issue after the reversal of the TC 971 AC 524 is completed.

**Reminder: #**



| IF                                                                                                      | THEN                                                                                                                                                         |
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| <b>1</b><br>The response is blank (does not contain any documents or statements).                       | Treat the response as a non-response and destroy as classified waste. Do not open a control base and do not take any action on the account.                  |
| <b>2</b><br>The taxpayer is claiming identity theft (any TPP letter).                                   | # [Redacted] # See IRM 25.25.6.2.1, The Taxpayer is Claiming Identity Theft (Letter Reply Procedures).                                                       |
| <b>3</b><br>The taxpayer says they filed the return.<br><b>Exception:</b> If the taxpayer is responding | The taxpayer is directed to provide the documentation for authentication and verification of the return in question, see IRM 25.25.6.2.2, The Taxpayer Filed |

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| <p>to the Letter 5747C or the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 4 below.</p> <p><b>Note:</b> # [REDACTED]</p> <p>#</p>                                                             | <p>the Return in Question (Letter Reply Procedures).</p> <p><b>Note:</b> # [REDACTED]</p> <p>#</p>                                                                                                                                                                                                                                 |
| <p><b>4</b></p> <p>The taxpayer is responding to the Letter 5747C (the account should contain a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or the account contains a TC 971 AC 123 "HIGH RISK AUTH".</p>                                     | <p>The taxpayer must visit the Taxpayer Assistance Center (TAC), see IRM 25.25.6.2.2.3, Responses to Letter 5747C (Letter Reply Procedures).</p> <p><b>Exception:</b> # [REDACTED]</p> <p>#, see Exhibit 2.3.32-7, IMF Entity Data, for valid values.</p>                                                                          |
| <p><b>5</b></p> <p>The taxpayer is responding to the Letter 6167C and the response contains new or additional information for a determination.</p>                                                                                                    | <p>See block 3 or 4 above as appropriate.</p>                                                                                                                                                                                                                                                                                      |
| <p><b>6</b></p> <p>The taxpayer is responding to the Letter 6167C or other TPP letter and no additional information has been provided or the same information was provided, and a determination cannot be made based on the response or research.</p> | <ul style="list-style-type: none"> <li>Send the Letter 5216, <i>Taxpayer Cannot Authenticate</i>, to the address on the return in question, see Exhibit 25.25.6-1, Taxpayer Protection Program (TPP) Repeater Letter 5216 - Taxpayer Cannot Authenticate. # [REDACTED]</li> <li>Input/Update EFDS notes as appropriate.</li> </ul> |

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|                                                                                                                                                                      | <ul style="list-style-type: none"> <li>• Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Destroy the response as classified waste, including any signed or unsigned returns.</li> <li>• Close the RIVO correspondence control base with an activity field of "FAILEDAUTH".</li> </ul> |
| <b>7</b><br>The correspondence/referral shows the taxpayer is in a disaster area or the account contains a -O freeze or -S freeze.                                   | See IRM 25.25.6.1.7.2, Disaster Area Declarations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>8</b><br>The response does not contain any documents or statements but contains a telephone number.                                                               | See IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid.                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>9</b><br>The response is to a TPP letter and is from a prison/correctional institution (Envelope/correspondence contains a prison address and prisoner ID number) | See IRM 25.25.6.2.2.1, Documentation Received                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| # [REDACTED] #                                                                                                                                                       | # [REDACTED] #                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

**IRM 25.25.6.2.2.1 - Updated language for specific procedures and included paragraphs for Letter 6167C.**

(1) The taxpayer has provided the requested documentation, follow the chart below:

Any line marked with a # is for Official Use Only

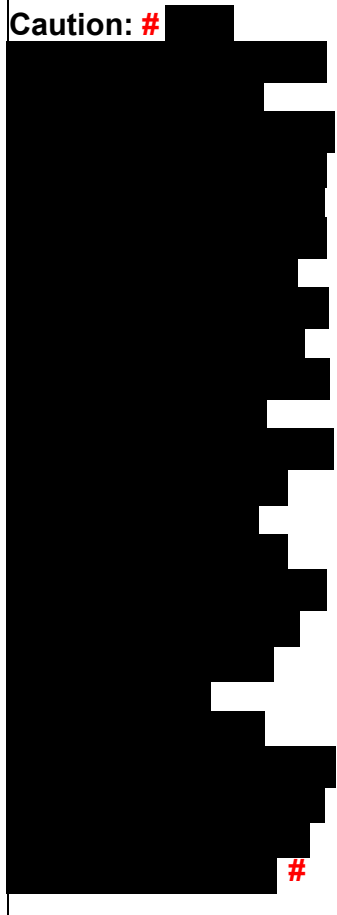
**Reminder:** To prevent delays, for any case with duplicate or multiple controls, case actions must be coordinated with the other control prior to taking any actions on the account.

**Note:** For responses involving an account that contains a TC 971 AC 524 posted in error, see IRM 25.23.2.8.4.3, Manually Reversing TC 971 AC 524 - No Date of Death Present on Command Code INOLES.

**Reminder:** For all cases, document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

| ACTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | DETERMINATION                                | THEN                                                                                           |
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| <p><b>1</b><br/>Review the documentation to verify the requested documents were submitted and appear valid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc.</p> <p><b>Note:</b> Documentation review along with account research must be completed and considered in order to make an identity determination.</p> <p><b>Requested Documentation:</b></p> <ul style="list-style-type: none"> <li>• TPP letter</li> <li>• A copy of the return they filed (current year/prior year)</li> <li>• A copy of the return for a year</li> </ul> | <p>The documentation is considered valid</p> | <p>Consider the identity authenticated and continue to paragraph 2 for return verification</p> |

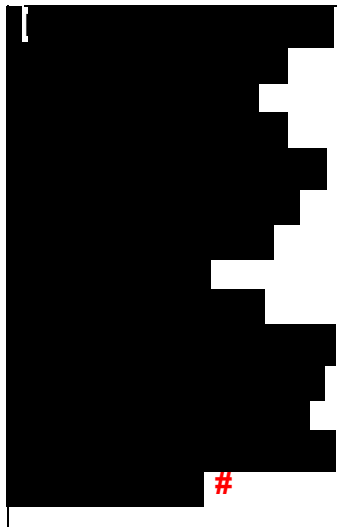
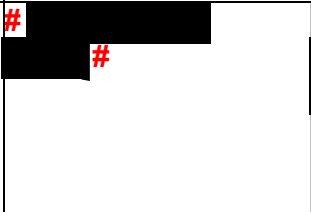
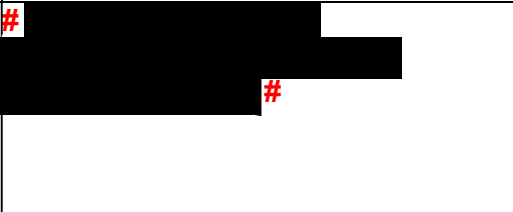
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| <p>prior to the one in question (if they filed one)</p> <ul style="list-style-type: none"> <li>Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc.</li> <li>The documentation needed to authenticate their identity, see IRM 25.23.2.7.2.1 (3), Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC, for acceptable documentation.</li> </ul> <p><b>Exception: #</b> </p> |  |  |
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| <p><b>2</b></p> <p>The documentation provided cannot be verified or does not appear valid based on internal and/or external sources such as IDRS, EFDS, Accurint, etc.</p> <p><b>Caution: #</b> </p> | <p>The documentation is not considered valid</p> | <p>Consider the identity not authenticated, see IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid</p>                                                                                 |
| <p><b>3</b></p> <p>If the taxpayer submits documentation to verify their identity via fax due to an exception, as instructed, verify the</p>                                                                                                                                           | <p>The documentation is considered valid</p>     | <p>Consider their identity authenticated and continue to paragraph 2 for return verification</p> <p><b>Note:</b> Prior to taking any action, all fax cases must be controlled on IDRS as follows:</p> |

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| <p>requested documents were submitted and appear valid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc.</p> <p><b>Reminder:</b> Field Assistance employees will use applicable systems for research.</p> <p><b>Note:</b> Documentation review along with account research, must be completed and considered in order to make an identity determination.</p> <p><b>Requested Documentation:</b></p> <ul style="list-style-type: none"> <li>• TPP letter</li> <li>• A copy of the return they filed (current year/prior year)</li> <li>• A copy of the return for a year prior to the one in question (if they filed one)</li> <li>• Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc.</li> <li>• The documentation</li> </ul> |  | <ul style="list-style-type: none"> <li>-Use received date of fax</li> <li>-Use activity code "TPPFAXMMDD"</li> <li>-Use "A" status for active case</li> <li>-Use TPP letter# as category code. (For pilot Letter 6330C use cat code "4883" &amp; for Letter 6331C use cat code "5071".)</li> </ul> |
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| <p><b>4</b></p> <p>The taxpayer submits documentation to verify their identity via fax and AMS notes show they were instructed to fax in documents</p> | <p>The documentation received is incomplete, cannot be verified, appears invalid or meets the Exception in box 3 above</p>                                                                                                                                                                                         | <p>Consider their identity not authenticated, see IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid</p>                                                                                                                                                                                                                                                                                           |
| <p><b>5</b></p> <p>The taxpayer submits documentation to verify their identity via mail</p>                                                            | <p>The tax module shows a TC 971 AC 129 with MISC field NNNNNNNNNNNNNN N 1040X is on the tax module. MeF will show the Form 1040X amended return.</p> <p><b>Note:</b> If there is a -E freeze and TC 810 Responsibility Code 4 present, IRM 25.25.6.3.6, Accounts with TPP Involvement and a -E Freeze, box 5.</p> | <ul style="list-style-type: none"> <li>Follow IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field NNNNNNNNNNNNNN 1040X, paragraph 34 based on determination.</li> <li>If authentication cannot be determined follow box 4 above "Then" section.</li> </ul> |
| <p>#</p>                                                            | <p>#</p>                                                                                                                                                                                                                        | <p>#</p>                                                                                                                                                                                                                                                                                                                      |





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| <p><b>10</b><br/>For decedent accounts, if the authorized representative's name is present on CC ENMOD</p> | <p>The TPP documentation was received and is from the authorized representative matching the name on CC ENMOD</p> <p><b>Note: #</b> [REDACTED]</p>                                                                                                    | <ul style="list-style-type: none"> <li>• If after review of the documentation you can authenticate the taxpayer's representative and tax return information, consider their identity authenticated and continue to paragraph 2</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <p><b>11</b><br/>For decedent accounts, if the authorized representative's name is present on CC ENMOD</p> | <p>The TPP documentation received <b>does not</b> contain the authorized representative's name within the documents provided, and it cannot be matched to the authorized representative's name on CC ENMOD and a TPP determination cannot be made</p> | <ul style="list-style-type: none"> <li>• Consider the TPP response incomplete and issue the letter below.</li> <li>• Issue the Letter 6167C,, Identity Authentication Incomplete, with paragraphs <b>BDE</b> (access the letter to complete fill-ins).</li> <li>• Advise the representative their identity could not be authenticated based on the information provided and include the following in the letter: <ul style="list-style-type: none"> <li>- Use return address code "TP"</li> </ul> </li> <li>• In the open paragraph, <ul style="list-style-type: none"> <li>- Specify which supporting document was missing or unacceptable to verify the return in question, if needed.</li> <li>- Request a copy of a valid identification document for the authorized representative, such as a driver's license or identification card.</li> </ul> </li> </ul> |
| <p><b>12</b><br/>For decedent accounts, if the authorized</p>                                              | <p>The documentation to verify the authorized representative was</p>                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>• # [REDACTED]</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

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| <p>representative's name is not present on CC ENMOD</p> <p>See IRM 11.3.2.4.11, Deceased Individuals and IRM 3.13.5.32, Notice Concerning Fiduciary Relationship, for a list of acceptable documentation for authorized representatives.</p> | <p>incomplete or not received BUT TPP documentation was complete (requested documents can be used to authenticate the decedent)</p> | <p> #</p> <ul style="list-style-type: none"> <li>• For incomplete or missing documentation for verification of the authorized representative, issue Letter 135C, Proper Authorization Needed to Furnish Information, and request documentation per IRMs in IF section. Verify the address to ensure the letter goes to the representative, but do not change the address on the account.</li> <li>• See RIVO portal for assistance</li> <li>• Use paragraph P for the open paragraph</li> <li>• In the open paragraph, <ul style="list-style-type: none"> <li>- Request Form 56 with supporting documentation to verify the authorized representative.</li> <li>- Request a copy of a valid identification document for the authorized representative, such as a driver's license or identification card.</li> </ul> </li> <li>• If the authorized representative provided completed Form 56 with supporting documentation, follow IRM 21.1.3.4 (4), Other Third Party Inquiries, to route the form to the Entity function.</li> </ul> |
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(2) Due to data breaches and account takeovers, all Taxpayer Protection Program (TPP) returns filed by the taxpayer identification number (TIN) owner must be verified to ensure the information has not been changed without their permission. Confirm the return in question is the taxpayer's return by comparing the return on IDRS with the return provided by the taxpayer:

- The address as it appears on the return

**Reminder:** No address will appear on the return on command code CC TRDBV if the return is paper filed and contains the same address as CC ENMOD at the time the return was received.

- The refund amount as it is shown on their return (The taxpayer must provide the refund amount from the appropriate refund line on the actual tax form they filed. They cannot provide an amount that was provided by the preparer or from a preparer's summary page since that figure may be less due to charges the preparer is deducting from the refund.)
- The refund type, a paper check to their address or a direct deposit to their bank account
- If the refund is a direct deposit, compare the routing number for the bank and the bank account number (current or prior year return)

**Reminder:** If CC TRDBV or MeF RRD indicates the refund is a Refund Anticipation Loan (RAL) (indicator "1") or Refund Anticipation Check (RAC) (indicator "2"), or if the taxpayer is receiving their refund via a refund transfer product such as a debit card, see Exhibit 21.4.1-2, Most Common Banks That Offer Refund Transfer Products (RAC/RAL), to verify the routing transit number (RTN).

- For balance due returns, review the following:
  - Balance due amount on IDRS matches the return.
  - Were estimated tax payments made? If yes, amount or total match?
  - Credit elect? If yes, amount or total match?

(3) Once the information has been reviewed, follow the chart below:

| IF                                                                                                                                                            | THEN                                                                                                                                                                                                                                             |
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| <b>1</b><br>The return information provided matches the information on the return received by the IRS (including RAL or RAC direct deposits)                  | Continue to paragraph 4 below                                                                                                                                                                                                                    |
| <b>2</b><br>The bank routing number or account number provided do not match the information on the return received by the IRS (Excluding RAL or RAC refunds.) | <ul style="list-style-type: none"> <li>• Input a transaction code TC 971 action code AC 850 to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return</li> <li>• Continue to paragraph 4 below</li> </ul> |
| <b>3</b>                                                                                                                                                      | See IRM 25.25.6.2.2.1.1, Taxpayer                                                                                                                                                                                                                |

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| The return provided is an amended return or a Form 1040X                                   | Authenticated and Included a Form 1040X Amended U.S. Individual Income Tax Return, with the Response                       |
| <b>4</b><br>None of the return information provided matches the return received by the IRS | Treat the return as identity theft, see IRM 25.25.6.2.1, The Taxpayer is Claiming Identity Theft (Letter Reply Procedures) |

(4) Follow the chart below for the required account resolution:

**Note:** Some correspondence will need to be treated as classified waste per the IRM. When IRM procedures instruct for correspondence to be treated as classified waste, refer to IRM 21.5.1.4.10 (4), Classified Waste, for instructions.

| IF                                                                                                                                                                                                                                                                       | THEN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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| <b>1</b><br>The taxpayer's return is unpostable (UP) 126 reason code (RC) "0".<br><br><b>Note:</b> If the UP 1260 does not populate on TVT tool, then the unpostable condition cannot be closed using the TVT tool. The UP 126 RC "0" must be resolved manually on IDRS. | Resolve the UP 126 RC "0", see IRM 25.25.6.5.1.1, The Taxpayer's Return is Unpostable 126 Reason Code "0".<br>If the taxpayer filed one or more (duplicate returns) follow IRM 25.25.6.5.2.1.1, Multiple Returns and the Taxpayer's Return is Unpostable 126 Reason Code <b>0</b><br>**Disregard instructions stating to advise the taxpayer.<br><br><b>Note:</b> If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.<br><br><ul style="list-style-type: none"> <li>• If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing.</li> <li>• Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Input/update EFDS notes as appropriate.</li> </ul> |

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|                                                                                                                               | <ul style="list-style-type: none"> <li>• Destroy the notice or letter as classified waste.</li> <li>• Close the RIVO correspondence control base with an activity field of "NONIDTRTN".</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>2</b><br>The account contains an unreversed TC 971 AC 129 (the taxpayer's return may be posted to MFT 30 or may be UP 147) | Resolve the account using the procedures in IRM 25.25.6.5.1.2, The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129. Disregard instructions stating to advise the taxpayer.<br><br><b>Note:</b> If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.<br><br><ul style="list-style-type: none"> <li>• If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing.</li> <li>• Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Input/update EFDS notes as appropriate.</li> <li>• Destroy the notice or letter as classified waste.</li> <li>• Close the RIVO correspondence control base with an activity field of "NONIDTRTN".</li> </ul> |
| <b>3</b><br>The taxpayer's return was deemed identity theft and is showing as an "OPEN" UP 126 RC "0" on CC UPTIN/UPDIS       | Resolve the account using the procedures in IRM 25.25.6.5.5.1, The Taxpayer's Return was Resolved as Identity Theft, Quality Review Time Frame Not Passed. Disregard instructions stating to advise the taxpayer.<br><br><b>Note:</b> If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

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|                                                                                   | <p>1040X with the Response.</p> <ul style="list-style-type: none"> <li>• If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing.</li> <li>• Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Input/update EFDS notes as appropriate.</li> <li>• Destroy the notice or letter as classified waste.</li> <li>• Close the RIVO correspondence control base with an activity field of "NONIDTRTN".</li> </ul>                                                                                                                                                                                                                                                                    |
| <p><b>4</b><br/>The taxpayer's return information has been reversed on MFT 30</p> | <p>Resolve the account using the procedures in IRM 25.25.6.5.5.2, The Taxpayer's Return Information has been Reversed on MFT 30. Disregard instructions stating to advise the taxpayer.</p> <p><b>Note:</b> If the return is a barred statute refer to the Barred Quick Assessment Referral Guide</p> <p><b>Note:</b> If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</p> <ul style="list-style-type: none"> <li>• If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing.</li> <li>• Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS), select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection</li> </ul> |

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|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <p>Program (TPP) Inquiries.</p> <ul style="list-style-type: none"> <li>• Input/update EFDS notes as appropriate.</li> <li>• Destroy the notice or letter as classified waste.</li> <li>• Close the RIVO correspondence control base with an activity field of "NONIDTRTN".</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <p><b>5</b><br/>The valid tax return has been moved to MFT 32 and doesn't meet the exception listed below to move the return systemically. Follow <b>block 6</b> below, if the return cannot be moved back from MFT 32 systemically.</p> <p><b>Exception:</b> If the return meets any of the criteria below, the return cannot be moved systemically and must be reprocessed manually from MFT 32 to MFT 30.</p> <ul style="list-style-type: none"> <li>♦The return is for tax year 2022 or prior</li> <li>♦The return is for the current tax year 2024 or preceding tax year 2023 and it is <b>Cycles 1 - 3 or 47 - 53</b>, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles</li> <li>♦TC 971 AC 111 is present on MFT 32 for the same return (same document locator number (DLN) in the MISC field of the TC 971 AC 111) and the return did not post to MFT 30</li> <li>♦The account has been resequenced or merged in the current or prior processing year</li> <li>♦A TC 971 AC 111 is unpostable (UP) 168 reason code (RC) on MFT 32</li> <li>♦The account contains an invalid name control issue (entity mismatch)</li> </ul> | <p>Resolve the account using the procedures in IRM 25.25.6.7.1.2, Return Integrity Verification Operations (RIVO) Employees MFT 32 Reversal Inquiries &amp; Resolution Actions.</p> <p><b>Note:</b> If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</p> <ul style="list-style-type: none"> <li>• If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing.</li> <li>• Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Input/update EFDS notes as appropriate.</li> <li>• Destroy the notice or letter as classified waste.</li> <li>• Close the RIVO correspondence control base with an activity field of "NONIDTRTN".</li> </ul> |
| <p><b>6</b><br/>The return has been</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <ul style="list-style-type: none"> <li>• If the taxpayer has included an amended return or a Form 1040X, Amended U.S.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

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| <p>archived/deleted<br/>:</p> <ul style="list-style-type: none"> <li>• The return was never processed and is <b>not</b> posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976<br/>AND</li> <li>• CC TRDBV "CODES" screen shows it was unpostable (UP) 126 reason code (RC) "0" and may not be viewable on CC UPTIN</li> </ul> <p><b>Note:</b> If the Assessment Statute Expiration Date (ASED) is imminent (within 120 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns.</p> | <p>Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</p> <ul style="list-style-type: none"> <li>• If no Form 1040X was received, if the taxpayer attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows:</li> <li>• All edits made on the return being sent to SP for processing must be in "RED" ink, when possible.</li> <li>• Make the following edits to the return. <ul style="list-style-type: none"> <li>◆ Use a RIVO stamp or edit "RIVO" in the upper left-hand corner of the return</li> <li>◆ Edit SPC "B"</li> <li>◆ Edit the received date on the return (if not already present)</li> <li>◆ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), Batching Unnumbered Returns and Documents, for additional editing and routing guidance.</li> </ul> </li> <li>• If the return is unsigned, notate the signature line "Do not Correspond for Signature"</li> <li>• Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Input/update EFDS notes as appropriate.</li> <li>• Destroy the notice or letter as classified waste.</li> <li>• Close the RIVO correspondence control base with an activity field of "NONIDTRTN".</li> <li>• If the taxpayer did not attach a copy of the return, resolve the account using the</li> </ul> |
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|  | procedures in IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees |
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**IRM 25.25.6.9(4) - Included reminder that TAS must refer cases to SP for processing.**

(4) RIVO and non-RIVO employees will follow the chart below to determine the appropriate action for statute imminent or statute barred returns:

**Note:** \*\*If TAS issues an Operation Assistance Request (OAR) and the tax return must be sent to SP for processing, RIVO MUST send the edited tax return to TAS for expedite processing. TAS will forward the OAR to SP and will monitor the account.

| IF                                                                                                                                                                                                                                                                                                                             | THEN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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| <p><b>1</b><br/>The ASED is more than 90 days but less than 120 days<br/><b>OR</b><br/>The return has a tax liability of zero on the total tax line of the return.</p> <p><b>Note:</b> Non-RIVO employees will only issue a Form 4442, Inquiry Referral, to TPP e-fax # [REDACTED] # to have the return processed by RIVO.</p> | <ul style="list-style-type: none"> <li>RIVO employees will take the following actions for statute returns.</li> <li>Obtain the return.</li> <li>If Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP).</li> <li>If the return was paper filed and a copy is not available in AMS documents or TP did not provide a copy, prepare a Dummy return with all information available on CC TRDBV and other applicable command codes including entity, dependents and all forms and schedules. This should include any payments listed on the return.</li> <li>If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen</li> <li>If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a</li> </ul> |

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|  | <p>transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</p> <ul style="list-style-type: none"> <li>• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</li> <li>• If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1".</li> <li>• All edits made on the return must be in "RED" ink, when possible.</li> <li>• To complete the return for processing, stamp the return in the upper left-hand corner using the RIVO stamp.</li> <li>• Line through the document locator number (DLN).</li> <li>• Make the following edits to the return. Edit Special Processing Code (SPC) "B". Circle out any notation of SPC "M".</li> <li>• On signature line notate "Do not correspond for signature"</li> <li>• Circle out any notation of "copy" or "amended".</li> <li>• If not already present, edit the return received date on the return (use the original TPP return received date) see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates.</li> </ul> |
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|   | <p><b>Note:</b> Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information.</p> <ul style="list-style-type: none"> <li>• Walk the return through SP for processing, per local procedures.</li> <li>• If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR), take any additional actions required per IRM 25.25.2.10, Special Procedures for Returns Previously Identified as Identity Theft.</li> <li>• If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.</li> <li>• After sending the return to processing, close the RIVO correspondence control base with an activity of "NONIDTRTN" if applicable.</li> <li>• Open a new control base on MFT 30 with the following information:<br/>C#,RTP-MMDD,M,32RV (where MMDD is the month and day you are sending the return to SP)<br/>1487355555,*</li> <li>• Document the call in AMS with specific notes and required actions, as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Timeframes for TPP returns is 9-12 weeks. Do not submit a referral to RIVO if the control base is on the account. Once a return is sent to processing, RIVO has completed their actions and is not responsible for processing time. We will monitor the case for SP action.</li> </ul> |
| 2 | <ul style="list-style-type: none"> <li>• RIVO and Non-RIVO employees will follow</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

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| <p><b>The ASED is imminent with 90 days OR less remaining and NO TC 150 is posted on the module and</b></p> <p><b>the return has a total tax liability greater than zero claimed on the return</b></p> <p><b>Note: Non-RIVO</b> employees will follow all bullets, except for STARS instructions. RIVO will complete the update to STARS disposition once the case is worked.</p> | <p>these instructions.</p> <ul style="list-style-type: none"> <li>• Prompt assessment procedures must be followed due to the imminent ASED.</li> <li>• Send an email to RIVO Statute Team using email box # [REDACTED] #. The subject line should be "<b>EXPEDITE for Quick Assessment</b>". The body of the email should include the TIN, tax period and DLN of the original return (TC 971 AC 121/124 MISC DLN#).</li> <li>• Open a new control base on MFT 30 C#,PROMT2STAT,A,MISC <b>1487755555,*</b></li> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</li> <li>• If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1".</li> <li>• Only RIVO employees - If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the</li> </ul> |
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|                                                                                                                                                                                                                                                      | <p>reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.</p> <ul style="list-style-type: none"> <li>• Document the call in AMS with specific notes and required actions, as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Timeframes for statute imminent returns can vary, due to the multiple steps involved in posting the assessment it may take several weeks to complete the process. Allow up to 6 - 8 weeks.</li> <li>• If there is a subsequent inquiry and the account shows an updated activity code "2859XXXXXX" (X = 23C date) the case is still in progress. Once the Form 2859 is sent to Accounting, RIVO must wait for the TC 971 AC 665 or the TC 370 to post to input any adjustment action.</li> <li>• If the activity control shows "2859XXXXXX", advise the taxpayer to allow an additional 4-6 weeks from date of the call.</li> <li>• If activity field does not show "2859XXXXXX", and the ASER has not barred, send a subsequent email to the mailbox above with subject line, <b>EXPEDITE for Quick Assessment 2nd request.</b></li> <li>• If the ASER is barred, refer to box 3 below.</li> </ul> |
| <p><b>3</b><br/>The ASER is barred and the return has a tax liability greater than zero</p> <p><b>Note:</b> Non-RIVO employees will fax a Form 4442, Inquiry Referral, to # [REDACTED] # for RIVO to prepare the return, include tax period, DLN</p> | <ul style="list-style-type: none"> <li>• Only RIVO employees will follow these instructions.</li> <li>• Do not send the original return to processing.</li> <li>• Create a dummy return with the following information: <ul style="list-style-type: none"> <li>♦All edits made on the return must be in <b>RED</b> ink, when possible.</li> </ul> </li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

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| <p>of return that needs to be processed and "Dummy Return needed".</p> | <ul style="list-style-type: none"> <li>◆Use the form type Form 1040 for all form types.</li> <li>◆Add "Dummy Return" at the top of the return</li> <li>◆Complete the name, address, filing status and TIN area of the return. Use the taxpayer's most current address of record. Do not use CC IRPTR data as a valid address for the taxpayer.</li> <li>◆Input zeros on the lines for the adjusted gross income (AGI), the taxable income (TXI), and the tax.</li> <li>◆Enter "Dummy Return Prepared by IRS - Do Not Correspond for Signature" on the signature line.</li> </ul> <ul style="list-style-type: none"> <li>• Make the following edits to the return. Stamp the return in the upper left-hand corner using the RIVO stamp, edit SPC "B".</li> <li>• Edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return from the original TPP return, see IRM 3.11.3.8.2, Determining Received Dates.</li> <li>• Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents.</li> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• When reversing the TC 971 AC 506, if there</li> </ul> |
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|  | <p>is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</p> <ul style="list-style-type: none"> <li>• If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1".</li> <li>• If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.</li> <li>• Open a new control base as follows:<br/>C#,DUMMY-MMDD,M,BARD<br/>1485066666,*<br/>MMDD is the month and day the return is sent to processing</li> <li>• Timeframes for barred returns is 14-16 weeks due to the multiple steps involved in posting the return. Do not submit a referral to RIVO if the control base is on the account.</li> <li>• If after 16 weeks you see no action taken on the module, submit a subsequent Form 4442, Inquiry Referral, include "2nd request" in the notes.</li> <li>• Document the call in AMS with specific notes and required actions, as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul> |
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**IRM 25.25.6.2.3 - Updated language to clarify, identity and tax return verification is required before any return can be processed for Compliance cases that involve a RIVO TPP return.**

(1) Exam/Collection/Compliance employees may identify a tax return with Taxpayer Protection Program (TPP) involvement in the course of their duties. The account will contain TPP markers on CC IMFOLT or CC TXMOD. An inquiry may need to be referred to Return Integrity Verification (RIVO) team for resolution when one or more of the TPP markers and conditions are present:

- The account contains unresolved TPP indicators (unreversed TC 971 AC 121/124 with MISC field showing DLN of associated UNP 1260 return)
- The taxpayer's return is unpostable (UP) 126 reason code (RC) "0"
- The account contains an unreversed TPP indicator TC 971 AC 129 and the refund is held with a -R freeze.
- The return has been moved to MFT 32 in the TPP process (the return may or may not be the taxpayer identification number (TIN) owner's valid return)
- The return was Archived/Deleted (Account will show an UP 126 "0" on CC TRDBV "CODES" screen and is **not** posted to MFT 30 as a TC 150 or MFT 32 as a TC 976.)
- Command Code ENMOD or IMFOLE show a TC 971 AC 506 with MISC field of WI PRP DDB, this marker indicates the return was deemed Id theft because there was no response to the authentication letter. The authentication and tax return verification were never completed. The reversal of this marker means the taxpayer authenticated and the return is being processed as a valid return.

(2) If one or more of the markers listed above are present, the employee working the case must authenticate the taxpayer's identity and tax return. Review IRM 25.25.6.4(8), Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures, to follow manual authentication procedures. If the return in question was deemed identity theft, it cannot be accepted as a valid return, until the authentication process is complete. Therefore, if the taxpayer claims they filed the return in question and the authentication process is completed the case can be referred to RIVO for resolution. If unable to complete to complete the authentication process, advise the taxpayer to contact the Taxpayer Protection Program toll-free line at 800-830-5084 from 7:00 am - 7:00 pm local time.

**Note:** If the taxpayer has authenticated their identity and the tax return was verified, the original received date of the tax return must be used to process the return. The "interest penalty date" on CC TRDBV will be used as the received date and used to determine the ASSED. If the return meets statute imminent criteria, refer to IRM 25.25.6.9, Statute Procedures for TPP Returns.

| IF                                   | THEN                                                                                                  |
|--------------------------------------|-------------------------------------------------------------------------------------------------------|
| 1<br>The taxpayer's valid return was | The employee will submit a Form 4442, <i>Inquiry Referral</i> , to fax number # [REDACTED] # with the |

|                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| <p>moved to MFT 32 or shows it was Archived/Deleted on CC TRDBV. CC ENMOD will show a TC 971 AC 506 WI PRP DDB marker indicating the return was treated as an Id theft return.</p> <p><b>Note:</b> An Archived/Deleted means the return was never processed and is <b>not</b> posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976</p> | <p>following information:</p> <ul style="list-style-type: none"> <li>◆ Add Remarks - Confirm the TP has been authenticated</li> <li>◆ Include the <b>DLN</b> of the return in question. Make sure and verify the DLN number if there is more than one return.</li> </ul> <p>MFT 32 returns - DLN is the TC 976 DLN on CC IMFOLT or TXMODA<br/> Archived /Deleted returns - CC TRDBV "STAT-HIST" summary page has the DLN</p> <ul style="list-style-type: none"> <li>◆ Additional comments - The return on MFT 32 is the TP's valid return. Please take appropriate actions to resolve the account and process TP's return.</li> <li>◆ If unable to fax the request, route information to RIVO:<br/> Internal Revenue Service, 3651 S IH 35 Stop<br/> 6579 AUSC, Austin, TX 73301</li> </ul> <p><b>Note:</b> Follow procedures below depending on the year of the tax return in question.</p> <ul style="list-style-type: none"> <li>◆ For 2024 or 2023 ELF/MeF or paper filed returns, the return can be moved systemically and does not have to be reprocessed.</li> </ul> <p><b>Note:</b> The return must be reprocessed manually if it is between <b>Cycle 1 - 3 (dead cycles) or 47 - 53</b>, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles calendar to check current cycle (find today's date to identify the current cycle). Follow instructions below to send the return to be reprocessed manually.</p> <ul style="list-style-type: none"> <li>◆ Do not include a copy of the return, unless it differs from the return on CC TRDBV,</li> <li>◆ For 2022 and prior year ELF/MeF electronic returns or paper filed returns must be reprocessed and sent to SP for posting. The fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return, forward it with the Form 4442. If unable to obtain a copy from the taxpayer, include it in</li> </ul> |
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|                                                                                                                                                                                                    | <p>the Remarks section of the Form 4442. RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE.</p> <p><b>Exception:</b> For expedite cases (i.e., prior request not completed), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows:<br/>CXX,EXPEDITE,M,32RV<br/>1485000001,*</p> <p>♦ If the MeF or paper return is a statute year case with an imminent statute date (90 days or less) or have a barred return situation, employees must review IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed. See box 2 and 3 for actions to take.</p> <p>♦ For tax returns sent to SP for processing, RIVO will open a monitor control on CC TXMOD with activity code that includes RTP-MMDD which means" Return to Process" and MMDD equals the month and day it was sent to SP.</p> <p><b>Note:</b> Once the return is sent to be reprocessed, the TPP issue has been resolved and RIVO no longer has the case. Any follow up inquiries must be made to the Submission Processing area the return is located in.</p> |
| <p><b>2</b><br/>The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124<br/>or<br/>The return is posted and contains an unreversed TC 971 AC 129 with a -R freeze holding the refund</p> | <p>The employee will initiate a Form 4442, <i>Inquiry Referral</i>, to RIVO (even if the Unpostable is assigned to a generic IDRS control number) to resolve the unpostable condition. The following remarks must be included on the Form 4442:</p> <p>♦ The taxpayer has been authenticated<br/><b>and</b><br/>♦ The return is the taxpayer's valid return<br/>♦ For accounts showing open Unpostable 1260, fax Form 4442 to fax number # [REDACTED] #<br/>♦ If unable to fax the request, route information to RIVO at:<br/>Internal Revenue Service, 3651 S IH 35 Stop<br/>6579 AUSC, Austin, TX 73301</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

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| <p><b>3</b><br/>Any of the above "IF" scenarios include a TC 150 (0.00) with the <b>SFR</b> literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted</p> <p><b>Note:</b> When the tax return in question is deemed Id theft due to non-response, the return is moved to MFT 32 or Deleted. The TC 971 AC 124 is also reversed in most cases.</p> <p><b>Reminder:</b> If the taxpayer did not file the return moved to MFT 32 or Deleted, follow normal IRM procedures for sending the valid return to be processed. This is not a RIVO issue.</p> | <p>RIVO cannot send the return to be reprocessed and cannot adjust the account. The account will have to be manually adjusted. The employee working the case will:</p> <ul style="list-style-type: none"> <li>• Follow normal procedures to have the account adjusted to the taxpayer's return (i.e., CCP or other area that adjusts account after audit).</li> <li>• RIVO <b>does not</b> need a copy of the tax return</li> <li>• Submit a referral to RIVO to reverse the TPP marker (if needed) and update system to show the return is Non-ID Theft due to late TP authentication.</li> <li>• Employee will prepare a Form 4442 and include the following:</li> <li>• TP late authentication &amp; Filed the return in question (must include the DLN of the original return)</li> <li>• Update the EFDS system to show the return is Non-Id Theft</li> <li>• Reverse TPP markers, if necessary</li> <li>• Fax Form 4442 to fax number # [REDACTED] # [REDACTED]</li> </ul> |
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(3) For TPP selected returns identified in the ASFR process, ASFR employees will follow the If/Then chart below:

| IF                                                                                                                                                     | THEN                                                                                                                                                                                                                                                                                                                       |
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| <p><b>1</b><br/>The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124<br/>AND<br/>the copy of the return, if received, matches the UNP</p> | <p>The case must be added to the RIVO TPP listing and include:</p> <ul style="list-style-type: none"> <li>♦ TIN</li> <li>♦ Tax period</li> <li>♦ Name Control</li> <li>♦ DLN of the return in question</li> </ul> <p>The listing will be forwarded to the RIVO POC on a weekly basis and cases will be worked within 7</p> |

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| 1260 return on CC TRDBV                                                                                                                                                                      | days.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <p><b>2</b></p> <p>The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124</p> <p>AND</p> <p>A copy of the return, if received, DOES NOT match the UNP 1260 return on CC TRDBV</p> | <ul style="list-style-type: none"> <li>• Take the following steps to send the return to SP to be processed.</li> <li>• All edits made on the return being sent to SP for processing must be in "RED" ink, when possible.</li> <li>• Make the following edits to the return.</li> <li>• Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner.</li> <li>• Edit SPC "B" on the return.</li> <li>• The received date of the return should be edited by the employee. If it is not present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return.</li> <li>• Forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP.</li> </ul> <p><b>Note:</b> ♦ If the MeF or paper return is a statute year case with an imminent statute date (90 days or less) or have a barred return situation, employees must review IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed. See box 2 and 3 for actions to take.</p> <ul style="list-style-type: none"> <li>• Document results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Close the control base with an activity field of "RTN2PROC".</li> <li>• Open a monitor control base CXX,AUTH-MMDD,M,32RV</li> </ul> |

|                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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|                                                                                     | 1487355555,*<br>(MMDD is the month and day you are sending the return to SP)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>3</b><br>The return is on MFT 32 (look for MFT 32 module on CC IMFOLI or TXMODA) | <p>Follow procedures below depending on the year of the tax return in question.</p> <p>♦ For 2024 or 2023 ELF/MeF or paper filed returns, the return can be moved systemically and does not have to be reprocessed if the return matches the return originally received.</p> <p><b>Note:</b> The return must be reprocessed manually if it is between <b>Cycle 1 - 3 (dead cycles) or 47 - 53</b>, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles calendar to check current cycle (find today's date to identify the current cycle). Follow the instructions below to send the return to be reprocessed manually.</p> <p>♦ If the return does not match the return originally received, follow box 2 Then section above to send the return to be reprocessed.</p> <p>♦ Input transaction code TC 971 action code AC 111 on MFT 32, include the document locator number (DLN) of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen.</p> <p>♦ Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 was input on MFT 32 but the return did not post to MFT 30, the return will need to be reprocessed to MFT 30.</p> <p>♦ For 2022 and prior year ELF/MeF electronic returns or paper filed returns must be reprocessed and sent to SP for posting.</p> <p>♦ If a paper return, the fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return or the return was ELF/MeF, follow box 2 above, Then section.</p> <p>♦ If unable to obtain a copy from the taxpayer, prepare a Form 4442 and include in remarks (No return copy received, and include the DLN of the return in question). RIVO will order the return and if not received, will complete a dummy return using</p> |

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|                                                                                                                                                                                                                                            | <p>information on CC TRDBV/RTVUE.</p> <ul style="list-style-type: none"> <li>♦ Fax Form 4442 to fax number # [REDACTED] #</li> <li>♦ Open a monitor control base when sending the return to SP,<br/>CXX,RTP-MMDD,M,32RV<br/>1487355555,*<br/>(MMDD is the month and day you are sending the return to SP)</li> <li>♦ Do not open a control when sending the Form 4442 to RIVO. RIVO will open a control once the case is received.</li> <li>♦</li> </ul> <p><b>Exception:</b> For expedite cases (i.e., prior request not completed), write “Expedite” at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows:<br/>CXX,EXPEDITE,M,32RV<br/>1485000001,*</p> <ul style="list-style-type: none"> <li>♦ If the MeF or paper return is a statute year case with an imminent statute date (90 days or less) or have a barred return situation, employees must review IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed. See box 2 and 3 for actions to take.</li> </ul><br><ul style="list-style-type: none"> <li>♦ If the tax period in question has an open control on CC TXMODA beginning with IDRS # 148XXXXXXX, coordinate the case actions with the RIVO employee.</li> </ul> |
| <p><b>4</b><br/>The return shows it was Archived/Deleted on CC TRDBV</p> <p><b>Note:</b> An Archived/Deleted return means the return was never processed and is <b>not</b> posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976</p> | <ul style="list-style-type: none"> <li>♦ For all tax years where the ELF/MeF or paper filed returns that were archived/deleted, the return cannot be moved systemically and has to be reprocessed, follow box 2 Then section above to send the return to be reprocessed.</li> <li>♦ If a paper return, the fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return or the return was ELF/MeF, follow box 2 above, Then section.</li> <li>♦ If unable to obtain a copy from the taxpayer, prepare a Form 4442 and include in remarks (No return copy received, and include the DLN of the</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

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|                                                                                                                                                                                                                                                                                                                                                       | <p>return in question). RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE.</p> <ul style="list-style-type: none"> <li>♦ Fax Form 4442 to fax number # [REDACTED] #</li> <li>♦ Open a monitor control base when sending the return to process<br/>CXX,RTP-MMDD,M,32RV<br/>1487355555,*<br/>(MMDD is the month and day you are sending the return to SP)</li> <li>♦ Do not open a control when sending the Form 4442 to RIVO. RIVO will open a control once the case is received.</li> </ul> <p><b>Exception:</b> For expedite cases (i.e., prior request not processed), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows:<br/>CXX,EXPEDITE,M,32RV<br/>1485000001,*,</p> <ul style="list-style-type: none"> <li>♦ If the MeF or paper return is a statute year case with an imminent statute date (90 days or less) or have a barred return situation, employees must review IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed. See box 2 and 3 for actions to take.</li> <li>♦ If the tax period in question has an open control on CC TXMODA beginning with IDRS # 148XXXXXXX or 14XXXXXXX, coordinate the case actions with the RIVO employee.</li> </ul> |
| <p><b>5</b><br/>Any of the above "IF" scenarios include a TC 150 (.00) with the <b>SFR</b> literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted</p> <p><b>Note:</b> When the tax return in question is deemed Id theft due to non-response, the return is moved to MFT 32 or Deleted. The TC 971 AC 124 is also</p> | <p>RIVO cannot send the return to be reprocessed. The account will have to be manually adjusted. The employee working the case will:</p> <ul style="list-style-type: none"> <li>• Follow normal procedures to have the account adjusted to the taxpayer's return (i.e., CCP or other area that adjusts account after audit).</li> <li>• RIVO <b>does not</b> need a copy of the tax return</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

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| <p>reversed in most cases.</p> <p><b>Reminder:</b> If the taxpayer did not file the return moved to MFT 32 or Deleted, follow normal IRM procedures for sending the valid return to be processed. This is not a RIVO issue.</p> | <ul style="list-style-type: none"> <li>• Submit a referral to RIVO to have TPP markers reversed (if needed) and update systems to show the return is Non-ID Theft due to a late TP authentication.</li> <li>• Prepare a Form 4442 and include the following:</li> <li>• TP late authentication &amp; Filed the return in question (must include the DLN of the original return)</li> <li>• Update the EFDS system to show the return is Non-Id Theft</li> <li>• Reverse TPP markers, if necessary</li> <li>• Fax Form 4442 to fax number # [REDACTED] #</li> </ul> |
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(4) FOR RIVO Employees: Upon receipt of the Form 4442 or ASFR Unpostable 1260 listing, review the account for TPP involvement and take the following actions:

| IF                                                                                   | THEN                                                                                                                 |
|--------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| <p><b>1</b></p> <p>The issue on the account is not the result of the TPP process</p> | <p>Return the Form 4442 and attachments to the sender stating there is no TPP involvement and add a note to AMS.</p> |
| <p><b>2</b></p> <p>The issue on the account is due to the TPP process</p>            | <p>Open a control base on the account to RIVO for resolution<br/>Ex. C#,4442MMXXXX,A,TWRO<br/>*,148XXXXXXX</p>       |

(5) Once the control base is opened or recontrolled, take the following actions to resolve the account:

**Note:** Please treat the cases as **priority and expedite processing**, as some may be Statute imminent cases. Expedite requests may have an open control to 1485000001. Not all functions forwarding cases have the ability to open control bases, therefore some may not contain a control.

| IF                                                  | THEN                                                                                                       |
|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------|
| <p><b>1</b></p> <p>The return that is UP 126 RC</p> | <p>Resolve UP 126 RC "0", see IRM 25.25.6.2.2, The Taxpayer Filed the Return in Question (Letter Reply</p> |

|                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| "0" is the taxpayer's return.                                                   | Procedures).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>2</b><br>The return on MFT 32 matches the return received from the employee. | <p>All edits made on the return must be in "RED" ink, when possible.</p> <ul style="list-style-type: none"> <li>• Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner.</li> <li>• Edit special processing code (SPC) "B" on the return</li> <li>• Edit the return with the received date of the return posted to MFT 32, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return.</li> <li>• Detach the return and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP.</li> </ul> <p><b>Note:</b> If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> <li>• If the taxpayer is not a victim of identity theft for the year in question, and a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.</li> <li>• Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP)</li> </ul> |

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|                                                                                                | <p>Inquiries.</p> <ul style="list-style-type: none"> <li>• Close the RIVO control base with an activity field of "RTN2PROC".</li> <li>• Open a monitor control base<br/>CXX,RTP-MMDD,M,32RV<br/>1487355555,*<br/>(MMDD is the month and day you are sending the return to SP)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <p><b>3</b><br/>The return on MFT 32 does not match the return received from the employee.</p> | <p>All edits made on the return must be in "RED" ink, when possible.</p> <ul style="list-style-type: none"> <li>• Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner.</li> <li>• Edit SPC "B" on the return.</li> <li>• The received date of the return must be edited by the RO. If it is not present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return.</li> <li>• Detach the return from the Form 3210 and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP.</li> </ul> <p><b>Note:</b> If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> <li>• Take any additional actions to resolve the account, see IRM 25.25.6.2.1.3, The Identity Theft Return is on MFT 32 or Archived or Deleted (Letter Reply Procedures).</li> <li>• Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP)</li> </ul> |

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|                                                                                                                                                                                      | <p>Inquiries.</p> <ul style="list-style-type: none"> <li>• Close the RIVO control base with an activity field of "RTN2PROC".</li> <li>• Open a monitor control base<br/>CXX,RTP-MMDD,M,32RV<br/>1487355555,*<br/>(MMDD is the month and day you are sending the return to SP)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <p><b>4</b><br/>Any of the above "IF" scenarios shows a TC 150 (0.00) with the <b>SFR</b> literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted</p> | <ul style="list-style-type: none"> <li>• Do NOT send any tax return to be reprocessed, if a copy of the tax return is received. Instead follow actions listed below and then reject the referral to the initiator advising the account requires an adjustment and RIVO cannot take that action.</li> <li>• Reverse TPP markers, if needed</li> <li>• If the taxpayer is not a victim of identity theft for the year in question, and a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to <b>DL</b> and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.</li> <li>• Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul> |

(6) For Form 3210 retention requirements, employee must follow Document 12990, Records Control Schedules, RCS 29 Item 91.