DATE: 03/08/2017

NUMBER: wi-21-0317-0454

SUBJECT: TPP Account Indicators/Unpostable 126 Procedures, ERS Status, WMR & Credit Elect Reversals

AFFECTED IRM(s)/SUBSECTION(s): 21.4.1

CHANGE(s):

IRM 21.4.1.3 (6)(8) Added a Note for employees not to access automated systems (WMR) for taxpayers. Added a Reminder regarding research procedures if 21 day timeframe has not expired. Updated TPP indicators.

6. For Individual accounts, ask the taxpayer if they've checked on the status of the refund by using one of the IRS automated systems: Where's My Refund (WMR) on IRS.gov; IRS2GO (English and Spanish) for smart phones; or the Refund Hot Line. Use the table below to determine your call resolution actions.

   NOTE: If a taxpayer requests assistance with the IRS automated systems listed above, **do not** attempt to access the system for them. Instead, provide the taxpayer verbal instructions on where/how to obtain the status of their refund.

   NOTE: All of the automated refund applications will include a general PATH Act Section 201 message prior to February 15th. Taxpayers should be advised to check Where's My Refund tools **on** February 18 for their personalized refund status. There is a possibility some taxpayers may see information before February 18.

If taxpayer's response is	Then
No, and the normal processing time frames have not been met.	1. Provide the taxpayer with appropriate return processing time frames and information about our automated refund applications: • Where's My Refund? on IRS.gov, now includes a "refund status tracker bar" that will show you which processing status your return is in: a. Return Received – no projected refund

	date is given
	b. Refund Approved – the refund date depending on direct deposit or paper check mailing is provided
	c. Refund Sent – informs the taxpayer of the date the refund was transmitted to the financial institution, or the date a paper check was mailed
	▪ IRS2Go (English and Spanish), our free mobile application for smart phones
	▪ Refund Hotline - 1-800-829-1954 - toll free assistors provide only if the taxpayer does not have access to a computer or the internet
	2. Advise the taxpayer that **the best way to get the most current information about their refund is through the automated systems. They are fast, accurate and available 24 hours a day, 7 days a week from any computer or smart phone with internet access, AND the information provided is specific to each taxpayer who uses the tool. Also remind them that, by using the automated systems, they would not have to wait on hold to speak to an assistor.**
	3. Route them out to the automated Refund Hot line, transfer extension #90278 (English) (3158 for English IUP sites) or #90279 (Spanish) (3258 for Spanish IUP sites).
	4. If the taxpayer refuses to be routed to the automated refund hot line, ask the taxpayer if they have any additional questions. If not, then thank him/her for calling and end

	the call.
No, and the normal processing time frames have been met.	1. Authenticate the taxpayer's identity and conduct account research to assist the taxpayer. See IRM 21.4.1.3.1, *Locating the Taxpayer's Return*, for additional information. **REMINDER:** If after research it is determined the 21 day time frame has not expired, advise the taxpayer of return processing timeframe and explain you are unable to provide information, see below. 2. Before ending the call, advise the taxpayer that **the best way to get the most current information about their refund is through the automated systems. They are fast, accurate and available 24 hours a day, 7 days a week from any computer or smart phone with internet access, AND the information provided is specific to each taxpayer who uses the tool. Also remind them that, by using the automated systems, they would not have to wait on hold to speak to an assistor.**
Yes, and the normal processing time frames haven't been met, and they received a response saying "We received your tax return and it is being processed," or "Your tax refund is scheduled to be sent to your bank on..."	1. **DO NOT Access their Account or complete any research.** 2. Advise the taxpayer that you are unable to provide any additional information than the information already provided by the automated system and provide the appropriate return processing time frames. 3. Advise the taxpayer that **the best way to get the most current information about their refund is through the automated systems. They are fast, accurate and available 24 hours a day, 7 days a week from any computer or smart phone with internet**

	access, **AND the information provided is specific to each taxpayer who uses the tool. Also remind them that, by using the automated systems, they would not have to wait on hold to speak to an assistor.** 4. Ask the taxpayer if they have any additional questions. If not, then thank them for calling and end the call.
Yes, and the normal processing time frames haven't been met, and they originally received a response saying "We received your tax return and it is being processed," or "Your tax refund is scheduled to be sent to your bank on...", but now the automated system returns a message indicating "no data available"	Tell the taxpayer: 1. The initial message is still accurate, we received the return, and it is being processed. Provide the appropriate return processing time frames. 2. The tool is updated no more than once a day – usually overnight. 3. They should wait and check the tool again tomorrow.
Yes, and the taxpayer provides a 4-digit reference number that they got on one of the automated systems	1. Authenticate the taxpayer's identity and conduct account research to assist the taxpayer. See IRM 21.4.1.5, *Internet Refund Fact of Filing*, for further guidance, and Exhibit 21.4.1-4, *Internet Refund Fact of Filing Reference Numbers*, for a list of the most common reference codes. **EXCEPTION:** If IDRS research reveals UPC 126 RC 0, see the guidance in the (2) Table in IRM 21.4.1.3.1.2, *Return Found/Not Processed*, for guidance.
Yes, and the taxpayer was informed by the automated application that a change occurred to the refund amount for which the taxpayer needs additional	1. Authenticate the taxpayer's identity and conduct account research to assist the taxpayer. See IRM 21.4.1.4.1, *Refund Not Sent or Amount Differs*, for additional

information or the taxpayer was provided with a call back number and 3-digit extension	information.
Yes, but the automated application "cannot provide any information" and it has been more than 24 hours since the taxpayer received acknowledgement of their e-filed return or 4 weeks since they mailed their paper return	1. Authenticate the taxpayer's identity and confirm that they are using the correct account information from their tax return. Access CC FFINQ or CC REINF if necessary. **DO NOT PROVIDE ANY REFUND INFORMATION.** 2. Advise the taxpayer of the appropriate return processing time frames and that **the best way to get the most current information about their refund is through our automated systems. They are fast, accurate and available 24 hours a day, 7 days a week from any computer or smart phone with internet access, AND the information provided is specific to each taxpayer who uses the tool. Also remind them that, by using the automated systems, they won't have to wait on hold to speak to an assistor.** 3. Route them out to the automated Refund Hot line, transfer extension #90278 (English) (3158 for English IUP sites) or #90279 (Spanish) (3258 for Spanish IUP sites). 4. If the taxpayer refuses to be routed to the automated refund hot line, ask the taxpayer if they have any additional questions. If not, then thank him/her for calling and end the call.
Yes, and the normal processing time frames have been met	1. Authenticate the taxpayer's identity and conduct account research to assist the taxpayer. See IRM 21.4.1.3.1, *Locating the Taxpayer's Return*, for additional information. 2. Before ending the call, if the refund hasn't been issued, emphasize to the taxpayer that **the best way to get the most current information**

	about their refund is through the automated systems. They are fast, accurate and available 24 hours a day, 7 days a week from any computer or smart phone with internet access, AND the information provided is specific to each taxpayer who uses the tool. Also remind them that, by using the automated systems, they would not have to wait on hold to speak to an assistor.

REMINDER: Remember, *Where's My Refund* cannot provide any information on Form 1040X, *Amended U.S. Individual Income Tax Return*. See (9) below for Form 1040X information through automation.

7. If the taxpayer has other non-refund related issues, after authenticating the taxpayer's identity, conduct the necessary account research and provide assistance according to the applicable IRM procedures.
8. If IDRS research reveals any of the following conditions, follow IRM 25.25.6.6, *Non Taxpayer Protections Program (TPP) Telephone Assistors Response to Taxpayers*, for guidance:

   o The account has UPC 126 RC 0 (with or without the letter). See IRM 21.4.1.3.1.2 (2) Table, *Return Found/Not Processed*, for guidance
   o TC 971 AC 121 or TC 971 AC 124 on CC IMFOL or CC TXMOD (TC 971 AC 121 is no longer used beginning January 2017)
   o TC 971 AC 123 with a MISC field of TPP RECOVERY on CC IMFOL or CC TXMOD. See IRM 25.25.6.1.1, *Taxpayer Protection Program (TPP) Recovery Project*
   o TC 971 AC 129 on CC IMFOL or CC TXMOD
   o TC 971 AC 121 and no return posted (unpostable has been identified as deleted (URC D)) (no longer used beginning January 2017)
   o TC 971 AC 111 (only those that had a previous TC 971 AC 121 or TC 971 AC 129 marker)
   o A TPP indicator TC 971 AC 121 and the return is currently UPC 126 RC 0. See IRM 21.4.1.3.1.2 Table, *Return Found/Not Processed*, for guidance
   o Letter 4883C, 5071C (issued prior to August 2016), 5447C or letter 5747C, and the taxpayer received but lost the letter, moved, or never received the letter
   o Letter 4883C, 5071C (issued prior to August 2016), 5447C or letter 5747C, and the taxpayer is questioning the reason for the delay

IRM 21.4.1.3.1.2 If/Then - Updated SP IDT procedures and added new section for UPC 1260 is not viewable on UPTIN and normal processing timeframe has been met.

1. The return was received, but not processed:

If "Command Code (CC)"	Shows	Then
TXMOD	UXXX (unpostable return) in same line as TC 150 in pending transaction section. See (2) below and IRM 21.5.5, *Unpostables.*	Research CC UPTIN
TXMOD/IMFOL	TC 914, 916 or 918 or # ████████████████████████ . #	# ███████████████████ ████████████████ #
TXMOD/ENMOD	Shows TC 971 AC 052, or TC 971 AC 152 or FREEZE-INDICATOR> of **1** or **2** on FFINQ, which indicates IVO is reviewing the return.	Advise the caller that the return is still in processing and to allow the normal processing time frames in IRM 21.4.1.3, *Refund Inquiry Response Procedures.* **NOTE:** If the processing time frames are up or the return is UP 126 or UP 147 or showing as stopped in ERS (return is showing on CC ERINV), then follow the instructions in the appropriate box below.

TXMOD/ENMOD	TC 971 AC 111 (CC TXMOD) and TC 971 AC 501/506 (CC ENMOD) with "AM" or "AMADJ" in the miscellaneous field	See IRM 25.23.3.2.2.1, *Telephone Inquiries Regarding Tax-Related IDTVA Cases*, for guidance.
TXMOD/TRDBV	TC 971 AC 111 (CC TXMOD), TRDBV shows UPC 126 RC 0 and TP states they filed the return on MFT 32	See IRM 25.25.6.6, *Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers*.
TXMOD/TRDBV	TC 971 AC 111 (CC TXMOD) and the return was previously an UNP 147 RC 6 or 7 (See TRDBV Codes Screen) Business rules for unpostable (UP) 147 reason (RC) 1/6/7/8 have been turned off. Instructions will remain in the IRM to address residual inventory.	o When the contact is from the taxpayer, perform additional authentication per IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, and if the caller passes, prepare e-Form 4442 to IVO, using category "RICS IVO UP 147 RC 6/7." Include authentication results in AMS. o Advise the taxpayer they should receive further information or their refund within 12 weeks from the initiation of the e-4442. o Advise them not to call back before 12 weeks as no information will be available. o If the caller cannot authenticate, use the Taxpayer

		Assistance Center (TAC) Office Locator to locate the nearest open TAC where the caller can go for assistance. After authenticating, TAC assistors should then follow the guidance above.
IMFOLI/IMFOLE/TRDBV	A module for MFT 32 with a TC 976 posted, there's no TC 971 AC 506 on CC IMFOLE, and CC TRDBV codes show status code **ERS CORRECTED**.	o Review CC TRDBV "CODES" screen for an Identity Theft indicator "T". o If present, and the contact is from the taxpayer, perform additional authentication per IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, and if the caller passes, prepare Form 4442 to the SP IDT team. o Follow the guidance in IRM 3.28.4.5.10 (3), *Review of Deleted Returns*, for routing based on the DLN of the return. o Include authentication results in AMS. o Advise the taxpayer they should receive further information or their refund within 12 weeks from the initiation of the Form 4442. o Advise them not to call back before 12 weeks as no

		information will be available.
		o If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.2.4, *Receiving Calls on Accounts Involving IPSU criteria; Identity Theft Assistance Request (ITAR)*, for further guidance.
		o If the caller cannot authenticate, use the TAC Office Locator to locate the nearest open TAC office where the caller can go for assistance. After authenticating, TAC assistors should then follow the guidance above.
		NOTE: Refund Inquiry employees only: If no return is posted and indicators exist for MFT 32, Refund Inquiry employees working Form 3911 or Form 1310 should close their case with Letter 109C advising the taxpayer to call IRS at 800-829-1040 during the hours of 7:00 a.m. to 7:00 p.m. (local time), Monday - Friday. Advise the taxpayer that the return was selected for further review and that we'll need to speak with him/her to validate the information that was submitted. Form 3911 and Form 1310 should then be destroyed

		as classified waste.
TXMOD/ENMOD	RJ 150 (rejected return). see IRM 21.4.1.3.1.2.2, *Returns Located on Rejects or Error Resolution System (ERS).*	Research CC ERINV
FFINQ	Return information (after no information on CC SUMRY or CC IMFOL) and no FREEZE-INDICATOR.	See IRM 21.4.1.3.1.2.2, *Returns Located on Rejects or Error Resolution System (ERS).*
TRDBV	Return information (for IRS e-file). **NOTE:** Balance due e-file returns now post but are kept unsettled until cycle 20, or until the balance due is paid.	See IRM 21.4.1.3.1.2.1, *Researching Rejected IMF E-filed Returns.* **NOTE:** If CC TRDBV response screen TRDPG displays the following on the first page of the tax return or on the response screen itself: "Current-Status: GUF Voided/Deleted", see IRM 21.4.1.3.1.2(2), *Return Found/Not Processed.*

NOTE: If taxpayer indicates the routing transit number or account number shown on their return is incorrect, advise the taxpayer IRS employees cannot change or correct these numbers from the numbers shown on their return. In some circumstances, TC 971 AC 850 may be input to flip a direct deposit refund to a paper check. See IRM 21.4.1.4.7, *Direct Deposits - General Information*, for additional information.

2. If the module shows the original return went unpostable during processing, determine:

NOTE: Business rules for unpostable (UP) 147 reason (RC) 1/6/7/8 have been turned off as of January 2017. Instructions will remain in the IRM to address residual inventory.

If	Then
Unpostable condition has been corrected	o Advise taxpayer to allow 9 weeks from the closing date for processing.

	o Advise the taxpayer not to call back before the 9 weeks have passed as no additional information will be available.
Unpostable condition has **NOT** been corrected	Use CC "UPCASZ" to notify the unpostable function of correction needed. See IRM 21.5.5.3.3, *Responding to Taxpayer Inquiries on an Open Unpostable*, for further guidance.
Unpostable condition is an unresolved UPC 126 RC 0 and is not viewable on CC UPTIN and the normal processing time frames have **not** been met.	o Advise the taxpayer that the tax return was selected for further review and to allow the normal processing time frames in IRM 21.4.1.3, *Refund Inquiry Response Procedures*. o Advise the taxpayer not to call back before the time frames have passed as no additional information will be available. o Advise the taxpayer that they should receive either their refund or correspondence with those time frames.
Unpostable condition is an unresolved UPC 126 RC 0 and is not viewable on CC UPTIN and the normal processing time frames have been met.	o If the UP 126 RC 0 posted to the account within 14 days of the date of the call, advise the caller that the tax return was selected for further review and to allow 14 days to receive a letter with further instructions. Advise the caller to call back (1-800-829-1040) if they do not receive a letter within 14 days of the date of the call. o If the UP 126 RC 0 posted to the account more than 14 days prior to the date of the call, see IRM 25.25.6.6.2, *Procedures for when the Caller has not Received or Lost the Taxpayer Protection Program (TPP) Letter*.
Unpostable condition is an unresolved UPC 126 RC 0	CSRs should see IRM 25.25.6.6, *Non Taxpayer Protection Program (TPP)*

and is viewable on CC UPTIN.	*Telephone Assistors Response to Taxpayers.*
The UPC 147 RC 0 or UPC 147 RC 1 and the unpostable is open.	o When the contact is from the taxpayer, perform additional authentication per IRM 21.1.3.2.4, *Additional Taxpayer Authentication.* o If the caller passes additional authentication, send Form 4442 to Submission Processing using the Form 4442 Submission Processing Unpostable Referral Listing . o Include authentication results in AMS. o Advise the taxpayer they should receive further information or their refund within 12 weeks from the initiation of the Form 4442. o Advise them not to call back before 12 weeks as no information will be available. o If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.2.4, *Receiving Calls on Accounts Involving IPSU criteria; Identity Theft Assistance Request (ITAR)*, for further guidance. **NOTE:** If you determine that the processing delay is causing the taxpayer a financial hardship, follow the procedures in IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines.* See "Caution" under IRM 21.4.1.1 (6), *Refund Research Review,* regarding the PATH Act Section 201 hardship criteria. o If the caller cannot authenticate, use the TAC Office Locator to locate the nearest open TAC office where the caller can go for assistance. After authenticating,

	TAC assistors should then follow the guidance above. **Refund Inquiry employees only**: If no return is posted and indicators exist for MFT 32, Refund Inquiry employees working Form 3911 or Form 1310 should close their case with Letter 109C advising the taxpayer to call IRS at 800-829-1040 during the hours of 7:00 a.m. to 7:00 p.m. (local time), Monday - Friday. Advise the taxpayer that the return was selected for further review and that we'll need to speak with him/her to validate the information that was submitted. Form 3911 and Form 1310 should then be destroyed as classified waste.
The UPC 147 RC 0 or UPC 147 RC 1 is closed, the return has posted to MFT 32 (TC 971 AC 111 present on MFT 30), and TC 971 AC 506 with "WI SP UPC 147" is in the MISC field on CC ENMOD and CC IMFOLE.	o When the contact is from the taxpayer, perform additional authentication per IRM 21.1.3.2.4, *Additional Taxpayer Authentication*. o If the caller passes additional authentication, send Form 4442 to the SP IDT team at the site of the closed unpostable. o See IRM 3.28.4.5.10 (3), *Review of Deleted Returns*, for routing based on the DLN of the return. o Include authentication results in AMS. o Advise the taxpayer they should receive further information or their refund within 12 weeks from the initiation of the Form 4442. o Advise them not to call back before 12 weeks as no information will be available. o If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.2.4, *Receiving Calls on*

	Accounts Involving IPSU criteria; Identity Theft Assistance Request (ITAR), for further guidance. **NOTE:** If you determine that the processing delay is causing the taxpayer a financial hardship, follow the procedures in IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*. See "Caution" under IRM 21.4.1.1 (6), *Refund Research Overview,* regarding the PATH Act Section 201 hardship criteria. o If the caller cannot authenticate, use the TAC Office Locator to locate the nearest open TAC office where the caller can go for assistance. After authenticating, TAC assistors should then follow the guidance above. **NOTE:** Refund Inquiry employees only: If no return is posted and indicators exist for MFT 32, Refund Inquiry employees working Form 3911 or Form 1310 should close their case with Letter 109C advising the taxpayer to call IRS at 800-829-1040 during the hours of 7:00 a.m. to 7:00 p.m. (local time), Monday - Friday. Advise the taxpayer that the return was selected for further review and that we'll need to speak with him/her to validate the information that was submitted. Form 3911 and Form 1310 should then be destroyed as classified waste.
Unpostable condition is UPC 147 RC 0/1 and URC D (deleted) condition shows on CC TRDBV as "GUF VOIDED/DELETED"	Submission Processing Identity Theft (SPIDT) has deleted the return: o When the contact is from the taxpayer, perform additional authentication per IRM 21.1.3.2.4, *Additional Taxpayer*

	Authentication. If the caller passes, follow the guidance in IRM 3.28.4.5.10 (3), *Review of Deleted Returns.* ○ Advise the taxpayer to allow the normal processing time frames shown in IRM 21.4.1.3, *Refund Inquiry Response Procedures.* **NOTE:** Taxpayers inquiring about an account with an indication of "SPIDT STILL BAD" on CC TXMOD or AMS should be advised to submit their correct, signed paper return with all supporting documentation to the fax number/address shown in IRM 3.28.4.5.10 (3), *Review of Deleted Returns.* Normal processing time frames apply to the newly submitted return. ○ If the caller cannot authenticate, use the TAC Office Locator to locate the nearest open TAC office where the caller can go for assistance. After authenticating, TAC assistors should then follow the guidance above.
Unpostable condition is UPC 147 RC 4 with Special Processing Code (SPC) 9. SPC 9 is displayed on CC TRDBV. Select "GUF VOIDED-DELETED" and then "CODES."	This is an indication of a return attempting to post on a deceased taxpayer account. Cases should be worked the same as accounts with TC 971 AC 524. See IRM 21.6.6.3.22.3, *CP 01H Notice or Letter 12C Decedent Account Responses,* for guidance.
Unpostable condition is UPC 147 RC 6 or UPC 147 RC 7 and the unpostable is open.	This is an indication of IVO involvement: ○ Follow the time frames in IRM 21.5.5.3.3, *Responding to Taxpayer Inquiries on an Open Unpostable.* ○ If the time frames in IRM 21.5.5.3.3 have expired, and the contact is from the taxpayer,

	perform additional authentication per IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, and if the caller passes, prepare e-Form 4442 to IVO. o Select category "RICS IVO UP 147 RC 6/7". o Include authentication results in AMS. o Advise the taxpayer they should receive further information or their refund within 12 weeks from the initiation of the e-4442. o Advise them not to call back before 12 weeks as no information will be available. o If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.2.4, *Receiving Calls on Accounts Involving IPSU criteria; Identity Theft Assistance Request (ITAR*, for further guidance. **NOTE:** If you determine that the processing delay is causing the taxpayer a financial hardship, follow the procedures in IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*. See "Caution" under IRM 21.4.1.1 (6), *Refund Research Overview*, regarding the PATH Act Section 201 hardship criteria. o If the caller cannot authenticate, use the TAC Office Locator to locate the nearest open TAC office where the caller can go for assistance. After authenticating, TAC assistors should then follow the guidance above.
The UPC 147 RC 6 or UPC 147 RC 7 is closed or the return was posted to MFT 32	o When the contact is from the taxpayer, perform additional authentication per IRM

(TC 971 AC 111 present on MFT 30) or was deleted (CC TRDBV shows "GUF VOIDED/DELETED")	21.1.3.2.4, *Additional Taxpayer Authentication*. o If the caller passes, prepare e-Form 4442 to IVO using category "RICS IVO UP 147 RC 6/7." o If an e-file/paper return, IVO will secure the return, prepare e-Form 4442 to IVO using category "RICS IVO UP 147 RC 6/7". o Include authentication results in AMS. o Advise the taxpayer they should receive further information or their refund within 12 weeks from the initiation of the e-4442. o Advise them not to call back before 12 weeks as no information will be available. o If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.2.4, *Receiving Calls on Accounts Involving IPSU criteria; Identity Theft Assistance Request (ITAR)*, for further guidance. **NOTE:** If you determine that the processing delay is causing the taxpayer a financial hardship, follow the procedures in IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*. See "Caution" under IRM 21.4.1.1, (6) *Refund Research Overview* regarding PATH Act Section 201 hardship criteria. o If the caller cannot authenticate, use the TAC Office Locator to locate the nearest open TAC office where the caller can go for assistance. After authenticating, TAC assistors should then follow the guidance above.

	NOTE: Refund Inquiry employees only: If no return is posted and indicators exist for MFT 32, Refund Inquiry employees working Form 3911 or Form 1310 should close their case with Letter 109C advising the taxpayer to call IRS at 800-829-1040 during the hours of 7:00 a.m. to 7:00 p.m. (local time), Monday - Friday. Advise the taxpayer that the return was selected for further review and that we'll need to speak with him/her to validate the information that was submitted. Form 3911 and Form 1310 should then be destroyed as classified waste.
Unpostable condition is UPC 147 RC 8 **and** CC ENMOD shows an unreversed TC 971 AC 506 with a MISC field of CI OTHER, CI RC OMM or WI IVO OMM.	- When the contact is from the taxpayer, perform additional authentication per IRM 21.1.3.2.4, *Additional Taxpayer Authentication*. - If the caller passes, prepare e-Form 4442 to IVO using category **RICS IVO UP 147 RC 8 MEF.** - If an e-file/paper return, IVO will secure the return. Prepare e-4442 using category "RICS IVO UP 147 RC 8 MEF". - Advise the taxpayer they should receive the refund or correspondence in 12 weeks. - Inform the taxpayer not to call before the 12 weeks have passed as we will not have any information until then. - If the taxpayer contacts us after the 12 weeks, refer to IRM 25.23.3.2.4, *Receiving Calls on Accounts Involving IPSU criteria; Identity Theft Assistance Request (ITAR)*, for further guidance. **NOTE:** If you determine that the processing delay is causing the taxpayer a financial

	hardship, follow the procedures in IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines.* See Caution under IRM 21.4.1.1 (6), *Refund Research Overview*, regarding the PATH Act Section 201 hardship criteria.

NOTE: CC TRDBV will have the necessary information to identify which unpostable and reason code was used on the original return if the unpostable has fallen off of IDRS.

NOTE: See IRM 21.5.5, *Unpostables*, and IRM 3.12.179, *Individual Master File (IMF) Unpostable Resolution,* for complete instructions.

3. Information concerning a return received but not yet processed will be on the Fact of Filing (FOF) within three weeks of return receipt. The information will remain on the FOF for three to six weeks depending on processing times. Additional information on CC "FFINQ" can be found in IRM 2.3.13, *Command Codes FFINQ, REINF REMFE.*

   CAUTION: Do not use information from CC "FFINQ" to advise the taxpayer that the return has been processed and the refund issued. Advise the taxpayer that the return is still in processing and emphasize that the easiest way to keep track of the status of their refund is through our automated systems "Where's My Refund" on IRS.gov, and our free mobile application "IRS2Go" (English and Spanish) for smart phones.

4. Input CC "FFINQ" and review the screen for the following information:
   o RESEQUENCE IND — If present, indicates the return has been held for review or delayed for some reason. If this indicator is not present use FOF-STATUS–CYCLE for time frame. If "1" add one cycle to the FOF-STATUS-CYCLE time frame to complete processing and refund to be issued.
   o FOF-STATUS-CD –

If	Then
1	Refund should be issued in the cycle on FOF-STATUS-CYCLE (add one cycle if RESEQUENCE-IND=1)
2	Return should post or go to ERS. Taxpayer should be contacted within 8 weeks of cycle date if additional processing information is required.
3	Identifies ST 2 cases that are going to be processed. Refund should be issued in FOF-STATUS–CYCLE (add one cycle if RESEQUENCED-IND = 1).
4	Identifies those returns that have entered ERS. Research CC

	ERINV. See IRM 21.4.1.3.1.2.3, *Researching Rejected Returns with Command Code (CC) ERINV*. If 8 weeks (cycles) have elapsed from the FFINQ status code and there is no new information on CC ERINV, check CC NAMES to see if the return was processed under a different TIN. If still not found, prepare an e-4442, *Inquiry Referral* to the Submission Processing ERS area. Advise taxpayer he/she will be contacted within 30 days. **NOTE:** If the original returns were processed in Andover, send referrals to Cincinnati; and if the original returns were processed in Philadelphia, send referrals to Ogden.
5	The return has been corrected by ERS. The refund should be issued by the FOF-STATUS-CYCLE Date (add one cycle if RESEQUENCE-IND=1) found on CC FFINQ. If 8 weeks have passed since this date and no new information on IDRS, advise the taxpayer to refile his/her return, attach all appropriate forms such as; schedules, forms, and copies of Form W-2. **NOTE:** If CC TRDBV shows the return was E-filed and has a balance due, address the balance due issue with the taxpayer and advise that the account will be kept unsettled until the earlier of the date full payment is received or cycle 20. For paper returns, the account will remain unsettled until full payment is received or the return due date is reached. The taxpayer will then receive a notice of the balance due.

- o RTN – The routing transit number indicates an electronic funds transfer was requested, but does not necessarily mean the direct deposit will occur.

IRM 21.4.1.3.1.2.4 If/Then - Added instructions for address changes and procedures to include address change on referral.

1. Review the CC ERINV screen for the status codes. The following provides some of the most common ERS status codes and their time frames. Advise the taxpayer of the correct time frames via telephone or "C" letter. For additional codes and time frames, see Exhibit 21.4.1-1, *Error Resolution System (ERS) STATUS CODES*, or Exhibit 21.4.1-2, *Error Resolution System (ERS) Action Codes (For use by ERS/Reject Unit)*.

   NOTE: For any ERS Status Code not specifically noted below, and you cannot determine the cause for the condition, allow 8 weeks from the original received date of the ELF or paper return to pass before submitting a Form 4442, *Inquiry Referral*, to ERS. See the fax/EFax numbers in (3) below. If the original return was processed in Andover, refer to Cincinnati; if the original

return was processed in Philadelphia, refer to Ogden.

NOTE: If you can determine the cause for the condition (by reviewing the paragraphs used in the Letter 12C on CC ENMOD), regardless of receipt of Letter 12C, advise the taxpayer to provide the information using the ERS/Rejects address/fax chart in (3) below. Use CC ERINV to determine the correct FLC to match up with the fax number.

CAUTION: If the taxpayer states the return identified in the 12C letter is not their tax return, ask the taxpayer to write "Not My Return" on the letter and return it. Inform the taxpayer they should file a tax return, if they have a filing requirement. See IRM 25.23.3.2 *Identity Theft Telephone Overview and General Guidance,* to determine whether the taxpayer should submit identity theft documentation along with their tax return.

NOTE: The complete list of ERS status codes is in Exhibit 3.12.37-21, *ERS Status Codes.* The time frames related to the suspense periods for these codes is in Exhibit 3.12.37-2, *Use of Action Codes on ERS Records.*

If the Status Code is	And	Then
100	It is an unworked error record that is usually a simple problem that is corrected in three to four days.	1. Advise taxpayer to allow normal processing time and to visit Where's My Refund at irs.gov, or from the IRS2Go phone application from a smart phone, for current information. Where's My Refund can inform the taxpayer of the projected date of the refund. Also advise the taxpayer not to call before the normal processing time frames have passed as no additional information will be available. 2. If problem is not resolved, taxpayer will receive a letter during normal processing time explaining any additional requirements.
221/222/224	The taxpayer received correspondence. The	1. Advise taxpayer to provide requested

	case is in unworkable suspense and waiting for the taxpayer's response. The case will **remain in suspense, pending the taxpayer's response for up to 40 workdays.** **NOTE:** Taxpayers will be contacted via Letter 12C, *Individual Return Incomplete for Processing: Form 1040, Form 1040A and 1040EZ.* CC ENMOD will display the selective paragraphs input on these letters except for selective paragraph "h" which is used for a narrative fill-in. **CAUTION:** Status 222 is international correspondence and has a suspense period of 45 days. For inquiries regarding the 4087C letter involving streamline processing, see IRM 21.8.1.27, *Streamlined Filing Compliance.*	information; **AND** 2. Advise them of the 8 week normal processing time frame. This time frame would begin from the time the taxpayer responded to the information request.
221/222/224	The taxpayer indicates that the response must be delayed because of illness, the preparer is out of town, or other valid reason.	1. Advise the taxpayer to immediately fax a statement requesting an extension to the fax number on the letter, and include a copy of the Letter 12C. 2. If unable to fax, the taxpayer should immediately write to the address on the letter requesting an extension,

		and include a copy of the Letter 12C. 3. Advise the taxpayer to fax or mail the delayed information within 30 days of the current date and after mailing, allow 8 weeks for processing. 4. Include a history item on AMS with this information.
221/222/224	The taxpayer did not receive correspondence.	1. Check CC ENMOD to determine if a letter was prepared. If a letter was prepared, and it has been 14 days or less from this date, inform the taxpayer he/she will receive a letter within the next 4 weeks. Do not prepare Form 4442, *Inquiry Referral*, **until more than 4 weeks have passed from letter preparation.** If the address has changed, see (5) below. 2. If a letter was prepared more than 4 weeks ago, prepare Form 4442, *Inquiry Referral*, and fax to ERS/Rejects. See fax/EFax numbers below in (3). Advise taxpayer to expect a letter within 4 weeks. If the address has changed, see (5) below. 3. If CC ENMOD indicates no letter was sent, and CC ERINV shows the remaining days in suspense is greater than 30 days, **DO NOT** prepare a Form 4442, *Inquiry Referral*. Inform the taxpayer they will

			receive a letter within the next 6 weeks, if additional information is needed. If the address has changed, see (5) below.
			4. If CC ENMOD indicates no letter was sent, and CC ERINV shows the remaining days in suspense to be 30 days or less, prepare Form 4442, *Inquiry Referral*, and fax to the appropriate ERS/Reject Unit. See fax/EFax numbers in (3) below. Advise taxpayer to expect a letter within 4 weeks.
			5. Verify taxpayer's address. If it is a different address than the one on the original tax return, change the address if the caller meets oral statement authority. See IRM 3.13.5.27, *Oral Statement/Telephone Contact Address Change Requirements*. **Do not** send a Form 4442, *Inquiry Referral*, if you can determine the cause for the condition (by reviewing the paragraphs used in the Letter 12C on CC ENMOD) advise the taxpayer to provide the information using the ERS/Rejects address/fax chart in (3) below. Use CC ERINV to determine the correct FLC to match up with the fax number. Advise the taxpayer to expect a letter within 6 weeks.

		6. If the taxpayer does not meet oral statement authority for the address change, advise the taxpayer to obtain Form 8822, *Change of Address*, per IRM 21.3.6.4.1, *Ordering Forms and Publications*, and mail the form to the center where they filed their return. If the taxpayer filed electronically, provide the IRS address based on which state they would have sent a paper return. 7. If you cannot determine the cause for the condition (by reviewing the paragraphs used in the Letter 12C on CC ENMOD) and/or change the address, send a Form 4442, *Inquiry Referral*, with the new address to ERS and advise the taxpayer to expect a letter in 6 weeks.
321/324	No reply has been received	1. Reject Unit will work the case without the requested information. 2. It should be worked in 10 business days. 3. Advise taxpayer if they **do not receive** correspondence or the refund in **6 weeks to contact us again.** 4. If you can determine the cause for the condition (by reviewing the paragraphs used in the Letter 12C on CC ENMOD) advise the taxpayer to provide the

		information using the ERS/Rejects address/fax chart in (3) below. Use CC ERINV to determine the correct FLC to match up with the fax number. Advise the taxpayer to allow 6 weeks from the date the taxpayer returned the information.
421/424	Correspondence has been received.	Cases should be **worked in 10 business days**. Advise the taxpayer they should **receive correspondence or a refund within 6 weeks from the date the taxpayer returned the information.**

REMINDER: If the ERS time frame has passed and the return has not posted, see IRM 3.12.37-13, *SCFTR*. Access command code SCFTR to determine if the original return was deleted and reprocessed under a new DLN.

2. Make referrals to ERS/Rejects on Form 4442, *Inquiry Referral*, if the case is still in ERS, correspondence requesting missing information was not received, and you cannot determine cause for the 12C letter. See fax/EFax numbers in (3) below. If the taxpayer has moved and has a different address than the one on the original tax return, indicate the new address on the Form 4442, *Inquiry Referral*. Advise the taxpayer he/she will be contacted within 6 weeks.

NOTE: Change the address if the caller meets oral statement authority per IRM 3.13.5.27, *Oral Statement/Telephone Contact Address Change Requirements*. If the taxpayer does not meet oral statement authority for the address change, advise the taxpayer to obtain Form 8822, *Change of Address*, per IRM 21.3.6.4.1, *Ordering Forms and Publications*, and mail the form to the center where they filed their return. If the taxpayer filed electronically, provide the IRS address based on which state they would have sent a paper return.

REMINDER: If ERS/Rejects has closed the case, they cannot help the taxpayer.

3. If the case is open in ERS/Rejects status 221/224 and more than 8 weeks have passed since the taxpayer responded to the notice, **OR**, the case is open in ERS/Rejects status 321/324/421/424 and more than 6 weeks have passed since the taxpayer was told they would receive either a refund or a notice, use the following chart and advise the taxpayer to re-send/re-fax the previously requested information. Tell the taxpayer to include a copy of the original letter, or if the letter is not available to include a note explaining why they don't have the original letter. The address/fax numbers are based on the file location code (FLC) that can be determined on CC ERINV. Inform the taxpayer he/she will be contacted within 30 days. Use the numbers below for any ERS/Rejects status requiring a fax/EFax. Use CC ERINV to determine the correct FLC to match up with the fax number. Refer to Document 6209, for a list of all FLCs.

ERS/Rejects File Location Codes Addresses and Fax Numbers			
FLC	**Location**	**Address**	**Fax Number**
18, 20, 21, 75, 76	Austin	Internal Revenue Service 3651 South Interregional Highway 35 Stop 6121 Austin, TX 78741 Attn: SP Rejects Team	1-855-204-5020
14, 16	Cincinnati	Internal Revenue Service 201 West Rivercenter Boulevard Stop 361 Covington, KY 41011 Attn: SP Rejects Team	1-855-262-0485
10, 80, 89, 90, 99	Fresno	Internal Revenue Service 5045 East Butler Avenue Stop 36102 Fresno, CA 93727 Attn: SP Rejects Team	1-559-456-7233
09, 36, 43, 70, 79	Kansas City	Internal Revenue Service 333 Pershing Road	1-855-892-7588

		Stop 6120 N-1 Kansas City, MO 64108-4302 Attn: SP Rejects Team	
30, 32	Ogden	Internal Revenue Service 1973 N. Rulon White Boulevard Stop 6121 Ogden, UT 84404 Attn: SP Rejects Team	1-855-309-9361

4. If the case remains open in ERS and no apparent actions have been taken to resolve the taxpayer's inquiry, or the taxpayer is experiencing a financial hardship, refer to IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*, and IRM 13.1.7.3, *Exceptions to Taxpayer Advocate Service Criteria*, before referring to TAS. See **Caution** under IRM 21.4.1.1 (6), *Refund Research Overview*, regarding the PATH Act Section 201 hardship criteria.
5. If the case is closed in ERS, see IRM 21.5.5.3.4, *Responding to Taxpayer Inquiries on a Closed Unpostable*, for guidance.

IRM 21.4.1.4.6.1 - Revised verbiage for credit elect reversals.

1. In order to process a credit elect reversal for IMF accounts, the request must be received:
   o Before the tax return has posted for the year where the credit elect was applied, AND
   o Before March 1, of the year following the year to which the credit was applied

   EXAMPLE: A request to reverse a credit elect from a 2016 account back to the 2015 account must be received before the 2016 return has posted and before March 1, 2017.

   NOTE: When reversing credit elects, the refund will be issued as a direct deposit if the taxpayer requested direct deposit on his original return and the reversal occurs in the same processing year. To prevent direct deposit of the subsequent refund, input TC 971 AC 850 on the account when inputting the credit elect reversal (TC 832).

2. Requests received after March 1 can be considered if one of the conditions below apply:
   - o There was an error in processing that can be verified, or
   - o If the taxpayer erred on entering the overpayment as a credit elect, does not have an ES tax requirement, and the taxpayer does not have a filing requirement as determined by the income information on CC IRPTR (IRPTR information is usually available by June, or July at the latest, so anything prior to that would not involve a filing requirement determination).
3. Follow the chart below to determine if credit interest should be paid when reversing the credit.

If the taxpayer states	And	Then
The overpayment was entered correctly on the refund line.	You have ordered the return and found no entry on the credit line.	1. Reverse the credit and allow credit interest to compute. 2. Input a credit transfer transaction using CC ADD/ADC48. 3. Use TC 832 to reverse the posted TC 836 or TC 830. 4. Use TC 712 to reverse the posted TC 710 or TC 716. 5. Do not input secondary TC 770 for .00.
Taxpayer erred, but is entitled to the refund		1. Reverse the credit. 2. Input secondary TC 770 for .00 to restrict credit interest. 3. To input the reversal, use ADD/ADC48. Debit with TC 712, credit with TC 832 (if moving the credit back to where it came from) or TC 710 (if moving to a different module).

4. Do not reverse credit elect to offset additional tax or penalties subsequently assessed on the year of overpayment unless the request is on a superseding return (amended return postmarked on or before return due date or extended due date). When working correspondence use the Letter 247C, *Taxpayer Advised Re: Estimated Taxes/Refund*, or call the taxpayer to explain that the credit elect is binding.
5. Since the taxpayer has complete control over these payments, any anticipated reduction in tax or realization of excessive payments made can be resolved by reducing or eliminating subsequent ES payments.

6. For information regarding credit elects on BMF accounts, see IRM 21.7.4.4.5, *Estimated Tax Overpayment, Credit Elect - General*.

Exhibit 21.4.1-3 - Updated to include prepaid card procedures for obtaining routing number.

The most common banks that offer Refund Transfer Products are listed below. For prepaid cards, taxpayers must provide the routing number off the return or assistor can obtain the routing number from CC IMFOBT. If the routing number is not listed below, use the following link to find the financial institutions for specific routing numbers: Financial Institution Routing Numbers. If the number still isn't found, advise the taxpayer to contact their return preparer.

Bank and Address	RTN
Bank of New York Mellon Mellon Client Support Rm 154-0960 Pittsburgh, PA 15259-0001 (412) 236-3338	031100047 043000261
JP Morgan Chase Bank 10430 Highland Manor Drive Tampa, FL 33610 (800) 935-9935	031100267
Discover Bank 502 E. Market Street Greenwood, DE 19950 (302) 349-4512 English speaking assistance only	031100649
HSBC Trust Co. Delaware NA 1201 N. Market Street Suite 1001 Wilmington, DE 19801	031101208

(877) 472–2249	
JP Morgan Chase Bank, NA ACH Dept, Attn: S. Sell 9000 Haggerty - MI 1-8205 Belleville, MI 48111 (800) 677-7477	044000037
Green Dot Pasadena, CA 91117 (866)795-7597	Prepaid Card
HSBC Bank USA One HSBC Center 14 Floor Buffalo, NY 14203 (877) 472-2249	071002053
MetaBank PO Box 50588 Storm Lake, IA 50588 (605) 782–0740 RAL loans to Military Personnel	073972181 273970116
HR Block Emerald Card Kansas City, MO 64171 (866) 353-1266	Prepaid Card
Republic Bank Trust 601 West Market Street Louisville, KY 40202-2700	083001314

(502) 584-3600	
Bank of America Direct Deposit Coordinator PO Box 27025 Richmond, VA 23261 (800) 446–0135	121000358
Zions First National Bank PO Box 25837 Salt Lake City, UT 84125 (801) 974-8800 English speaking assistance only - Spanish assistance not available	124000054
Netspend Austin, TX 78768 (866) 387-7363	Prepaid Card