IRM PROCEDURAL UPDATE

DATE: 03/15/2022

NUMBER: wi-25-0322-0381

SUBJECT: TPP Letter Guidance; MFT 32 Reprocessing Procedures; Where's My Refund Timeframe; Unpostables

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

IRM 25.25.6.1.7(2) (3) - Added guidance for TC 971 AC 124 marker and indicated TC 971 AC 052 and TC 971 AC 850 are not TPP markers. Added TPP letter guidance and added duplicate letter marker error information.

(2) Returns selected for the TPP program can be identified by one or more of the following indicators:

Transaction	Action
1 A TC 971 AC 124 (used exclusively beginning in January 2017) - contains the document locator number (DLN) of the return in question in the MISC field (may contain additional indicators such as "TR"). The TC 971 AC 124 is reversed with a TC 972 AC 124 and indicates the TPP issue is resolved. **Exception:** The TC 971 AC 124 cannot post to an account without an established entity, therefore there may be a delay in the TC 971 AC 124 posting to the account even though the return is UP 126 RC "0".	The transaction causes the return in question to go unpostable (UP) 126 reason code (RC) "0". (No additional actions are required if the TC 971 AC 124 has the literal "TR" in the MISC field.) **Note:** An unreversed TC 971 AC 124 alone is not an indication of an open TPP issue, unless there is a corresponding return that is UP 126 RC "0" and it is unresolved (DLN in the MISC field of the TC 971 AC 124 matches the DLN of the unpostable return). Do not forward cases to RIVO if the only issue is the unreversed marker and the return has posted and no other TPP marker is present. If the account reflects the TC 971 AC 124 marker, but the return is still in ERS

Transaction	Action
	processing, follow ERS procedures in IRM 21.4.1, Refund Research. Conduct IDRS research on CC TRDBV, ERINV and TXMODA, to determine the status of the return.
2 A TC 971 AC 121 - (no longer used beginning in January 2017) - may contain a MISC field of "DDB ARAP RULE TR" or "DDB ARAP RULE OM". The TC 971 AC 121 is reversed with a TC 972 AC 121 and indicates the TPP issue is resolved. **Exception:** The TC 971 AC 121 cannot post to an account without an established entity, therefore there may be a delay in the TC 971 AC 121 posting to the account even though the return is UP 126 RC "0".	The transaction will cause the return in question to go unpostable (UP) 126 reason code (RC) "0". (No additional actions are required if the TC 971 AC 121 has a MISC field of "DDB ARAP RULE TR" or "DDB ARAP RULE OM".)
3 A return showing as UP 126 RC "0". A TC 971 AC 124 and the DLN in the MISC field is present (the account may contain a second TC 971 AC 124 and the DLN in the MISC field matches the prior TC 971 AC 124)	The return can be located on CC TXMODA, CC UPTIN, or CC TRDBV.
4 A posted return (TC 150 present) with a posted TC 971 AC 129 containing one of the following MISC fields: • The DLN of the return in question • The DLN of the return in question and the literal BKLD (External Lead IDT) • IVO EL IDT • IVO FRE PATTERN	The refund may be held with a -R freeze or a P- freeze. These returns were identified after the initial processing and therefore could not be unposted as an UP 126 RC "0". Returns selected for identity authentication from the RIVO External Leads Process will always be posted returns (TC 150

Transaction	Action
• IVO RSV IDT • IVO IP PIN	present on CC TXMODA) and the refund will have been issued but returned by the financial institution. The account will show a TC 841 or TC 720.
5 A posted return (TC 150 present) with one or more of the following account indicators: • A TC 971 AC 123 with a MISC field of "TPP RECOVERY" • The refund may be lost or held with a P- freeze • A TC 971 AC 129 may be present with one of the following MISC fields The DLN of the return in question The DLN of the return in question and the literal "BKLD"	These returns are part of the TPP Recovery process for the failed TC 971 AC 124. The returns will always be posted returns (TC 150 present on CC TXMODA) and the refund will have been issued but returned or in the process of being returned by the financial institution, see IRM 25.25.6.1.7.1, Taxpayer Protection Program (TPP) Recovery Project.
6 TC 971 AC 052 on the account (not a TPP marker)	Will resequence the TC 150 for 14 days. If the return is selected for TPP, a TC 971 AC 124 will be present on the tax module. After the TPP Unpostable 126 0 is resolved, the 14-day resequence will be applied to the TC 150. **The TC 971 AC 052 is not a TPP marker**. **Note:** These returns are rescored for NON ID theft criteria after the TPP Unpostable 126 0 is resolved. Once the return is posted, if selected for further review, a TC 971 AC 134 will be present and will create a – R freeze. The income and withholding on the return

Transaction	Action
	must be verified prior to releasing the refund.
7 TC 971 AC 129 with MISC Field NNNNNNNNNNNNNN 1040X. (NNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)	RICS will use the marker to identify potential Identity Theft MEF Form 1040X's. RICS will use the Taxpayer Protection Program (TPP) process to authenticate the caller and determine if the Form 1040X can be processed and reverse the marker with a specific MISC field to indicate treatment of Form 1040X as IDT or NON IDT.
8 TC 971 AC 850 on the account (not a TPP marker)	RICS will use the marker to flip the direct deposit to a paper check. **Reminder:** Direct deposit refunds are now issued on original returns for the current and two prior year tax returns and can be flipped to a paper check when the IRM instructs.
9 # [redacted] # • # [redacted] # • # [redacted] • # [redacted]	# [redacted] # • # [redacted] # • # [redacted]

Transaction	Action
[redacted] #	[redacted] #

(3) One of the following letters will be sent to the taxpayer advising them to contact TPP to authenticate their identity:

Note: # [redacted] #

Note: Issuance of the letter will not appear on CC ENMOD. However, a TC 971 AC 123 with the letter number in the MISC field may appear on CC TXMODA. Due to programming issues, some accounts will show multiple TPP letter markers and in some instances, multiple letters may be issued in error. If the caller inquires about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.

Taxpayer Protection Program (TPP) Letters

Letter	Description/Details
Letter 4883C, *Potential Identity Theft during Original Processing*	Issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)
Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version*	Issued on accounts for returns filed with an address outside the United States
Letter 5747C, *Potential Identity Theft during Original Processing - TAC*	Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The letter

AUTH ONLY or 5747SP - Spanish version	comes with the online verification option that instructs the taxpayer to use the ID Verify website at www.idverify.irs.gov to authenticate their identity and also provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits.
Letter 5071C, *Potential Identity Theft During Original Processing with Online Option*	Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity Verification Service landing page located via the IRS.gov website. The letter provides the option of using the website or calling the TPP number to authenticate their identity. **If the caller chose not to use the *idverify* website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.
Letter 6330C, Potential Identity Theft during Original Processing **Note:** For the 2022 filing season, the 6330C pilot letter will continue to be issued to a limited amount of taxpayers through the end of April 2022.	Issued on accounts as part of the new TPP pilot. • If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6330C = 4883C
Letter 6331C, Potential Identity Theft during Original Processing with Online Option	Issued on accounts as part of the new TPP pilot. • If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the

	IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6331C = 5071C

For information on the ID Verify process, see IRM 25.25.6.3.5, ID Verify - TPP Online Authentication.

IRM 25.25.6.2.2(1) - Added clarification for decedent accounts with authorized representatives attempting authentication.

(1) Review the response to determine if it was submitted by the taxpayer identification number (TIN) owner. The Letter 5747C and the guidance provided by the telephone assistors advise the taxpayer to provide the following information when mailing in a response to the TPP letter:

- The TPP letter
- A copy of the return they filed (current year/prior year)
- A copy of the return for a year prior to the one in question (if they filed one)
- Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.
- Documentation needed to authenticate their identity, see the Letter 5747C or the IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
- See IRM 11.3.2.4.11, Deceased Individuals, for a list of acceptable documentation for authorized representatives. For decedent accounts, if the authorized representative's name is not present on CC ENMOD and the required authorized representative documentation was not received, issue Letter 135C, Proper Authorization Needed to Furnish Information, and request authorized representative documentation. Add AMS notes to confirm the documentation received for the taxpayer authentication and what document is still required to complete the process. We cannot authenticate until the authorized representative provides the documentation as requested.

IRM 25.25.6.2.2.1(1) - Added TPP letter guidance and removed references specific to RIVO and FA.

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

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 TPP responses involving a prisoner, see box 6 or 7 below for procedures.

Note: # [redacted] #

ACTION	DETERMINATION	THEN
1 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. **Note:** Documentation review along with account research must be completed and considered in order to make an identity determination. **Requested Documentation**: • TPP letter • An unsigned copy of the return they filed (current year/prior year) • An unsigned copy of the return for a year prior to the one in question (if	The documentation is considered valid	Consider the identity authenticated and continue to paragraph 2

ACTION	DETERMINATION	THEN
they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc. • 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. **Note:** # [redacted] #		
2 The documentation provided cannot be verified or does not appear valid based on internal and/or external sources such	The documentation is not considered valid	Consider the identity not authenticated, see IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid

ACTION	DETERMINATION	THEN
as IDRS, EFDS, Accurint, etc. - for example: #[redacted] #		
3 If the taxpayer submits documentation to verify their identity via fax due to TAC closures or due to COVID-19 reasons or restrictions, as instructed, 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. **Reminder:** Field Assistance employees will use applicable systems for research. **Note:** Documentation review along with account research, must be completed and considered in order to make an identity determination.	The documentation is considered valid	Consider their identity authenticated and continue to paragraph 2 **Note:** Prior to taking any action, all fax cases must be controlled on IDRS as follows: -Use received date of fax -Use activity code "TPPFAXMMDD" -Use "A" status for active case -Use TPP letter# as category code. (For pilot Letter 6330C use cat code "4883" & for Letter 6331C use cat code "5071".) **Note:** Field Assistance Employees - - Assigned Cases will reflect activity control "FATPPEFAX". - Additional case controls should **not** be opened if the case is already controlled. - Employees may need to reassign the case to their own

ACTION	DETERMINATION	THEN
Requested Documentation: • TPP letter • An unsigned copy of the return they filed (current year/prior year) • An unsigned copy of the return for a year prior to the one in question (if they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc. • 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. **Exception:** # [redacted] # **Note:** # [redacted]		IDRS# if not already assigned. - If case was previously resolved and all necessary actions were taken, close control with activity "PREVACTN" or if case must be returned to RIVO for a secondary issue, add AMS notes to specify the issue.

ACTION	DETERMINATION	THEN
[redacted] #		
4 The taxpayer submits documentation to verify their identity via fax due to TAC closures, and the documentation received is incomplete, cannot be verified, appears invalid or meets the Exception in box 3	n/a	Consider their identity not authenticated, see IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid
5 The taxpayer submits documentation to verify their identity via fax or mail due to TAC closures or restrictions and their identity can be authenticated	TRDBV contains an MEF Form 1040X and a TC 971 AC 129 with MISC field NNNNNNNNNNNNNN 1040X is on the tax module.	• 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 3 based on determination. • If authentication cannot be determined follow box 4 "Then" section.
# [redacted]	# [redacted] #	# [redacted] #

ACTION	DETERMINATION	THEN
[redacted] #		
# [redacted] #	# [redacted] #	# [redacted] #
# [redacted] #		# [redacted] [redacted] [redacted] [redacted] [redacted] #

IRM 25.25.6.2.2.1.1(1) - Added missing 850 from TC marker.

(1) The identity of the filer was authenticated as the taxpayer and a Form 1040X, *Amended U.S. Individual Income Tax Return*, or an amended return is attached to the response. Follow the procedures in the chart below:

IF	THEN
1 The taxpayer's return is unpostable (UP) 126 reason code (RC) "0".	Resolve the account using the following procedures: • Manually close the unpostable using command code (CC) UPRES with a unpostable resolution code (URC) "6" and a computer condition code (CCC) "1" to freeze the refund. Include in the Remarks "TPFILEDF1040X". • **NOTE:** If there is an Integrated Data Retrieval System (IDRS) error message, "Existing CCC 3", post the return using CC UPRES with URC "0" and include in the remarks "EXISTING CCC 3". • **Exception:** If the taxpayer identification number (TIN) used on the return is not the TIN for the taxpayer (taxpayer or return preparer input error) (this includes returns filed with a new social security number (SSN) and there is a return for the same tax year under the Individual Taxpayer Identification Number (ITIN) - use the ITIN as the correct TIN), take the following action: Close the unpostable with a URC "6" and a CCC "1", correct the TIN when resolving the UP 126 RC "0" by inputting the correct TIN on the CC UPRES screen. (TIN corrections are input in field 29 of line five of the CC UPRES screen, see Command Code UPRES Job Aid.) If the correct TIN does not have an entity established (first time filer), use URC "6B". • If the account contains an unreversed transaction code (TC) 971 action code (AC) 121 or a TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 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. **Exception:** If the account is a "first time filer" account and the entity has not been established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established. • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction

IF	THEN
	Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • Input a TC 971 AC 850 (on current or two prior tax year returns) and post delay the unpostable resolution by one cycle if the taxpayer requested a direct deposit and any of the following exist: ♦The taxpayer is in a disaster area and did not pass high risk authentication (HRA) ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding Refund Anticipation Loan (RAL) or Refund Anticipation Check (RAC) refunds) ♦The account contains a TC 971 AC 123 with "STEP-UP AUTH" in the MISC field ♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return **Note:** A TC 971 AC 850 cannot be input on an account that has not been established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution. **Note:** If the taxpayer states that their address has changed, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input. Take the following additional actions to route the amended return/Form 1040X as appropriate: • If there is no identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period on CC ENMOD, route the amended return or Form 1040X and envelope to the Submission Processing (SP) Batching Function per Exhibit 3.10.72-11, Submission Processing Center Contacts (Batching Function). Prior to sending the return to SP, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in Scheme Tracking and Referral System (STARS) to disposition CAT "5""CL" ♦ Destroy the TPP letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2SP"

IF	THEN
	• If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period, **AND** the amended return/Form 1040X can be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the RICS IVO AR Adjustment Request Form and include the verified income/withholding information on the routing form. If the income/withholding is not an exact match but is verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form that the return was **verified within RIVO tolerance**. Prior to sending the return to ICT, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" and "IDT" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5""CL" ♦ Destroy the Taxpayer Protection Program (TPP) letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • If there **IS** an identity theft marker for any tax period **AND** the amended return/Form 1040X **CANNOT be verified within RIVO tolerance**, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the RICS IVO AR Adjustment Request Form. If the income/withholding is not verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form. • Prior to sending the return to ICT, take the following actions: ♦Edit the return received date, if not already present ♦ Destroy the Taxpayer Protection Program (TPP) letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • Do not update the return in STARS. • When all actions are complete, 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.
2 The taxpayer's return is posted and the	• Input a TC 972 AC 129, 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, and input a

IF	THEN
account contains an unreversed TC 971 AC 129.	control base with the following information (if not already present): C#,NONIDT,M,MISC 1487333333,* • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 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. • Input a TC 971 AC 850 (on current or two prior tax year returns) if the taxpayer requested a direct deposit and any of the following exist: ♦ The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds) ♦ The account contains a TC 971 AC 123 with "STEP-UP AUTH" in the MISC field ♦ The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return **Note:** A TC 971 AC 850 cannot be input on an account that has not been established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution. **Note:** If the taxpayer states that their address has changed, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, a dd AMS notes indicating an address change was input. Take the following additional actions to route the amended return/Form 1040X as appropriate: • If there is no identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period on CC ENMOD, route the amended return or Form 1040X and envelope to the SP Batching Function per Exhibit 3.10.72-11, Submission Processing Center Contacts (Batching Function). Prior to sending the return to SP, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5""CL" ♦ Destroy the TPP letter as classified waste

IF	THEN
	♦ Close the RIVO correspondence control base with an activity field of "1040X2SP" • If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period, **AND** the amended return/Form 1040X can be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the ICT using the RICS IVO AR Adjustment Request Form and include the verified income/withholding information on the routing form. If the income/withholding is not an exact match but is verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form that the return was verified within RIVO tolerance. Prior to sending the return to ICT, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" and "IDT" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5""CL" ♦ Destroy the TPP letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • If there **IS** an identity theft marker for any tax period **AND** the amended return/Form 1040X **CANNOT be verified within RIVO tolerance**, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the RICS IVO AR Adjustment Request Form. If the income/withholding is not verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form. • Prior to sending the return to ICT, take the following actions: ♦Edit the return received date, if not already present ♦ Destroy the Taxpayer Protection Program (TPP) letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • Do not update the return in STARS. • When all actions are complete, 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.
3 The taxpayer's return	• Initiate the MFT 32 reversal using the procedures in IRM 25.25.6.7.1.2, Return Integrity Verification Operations

IF	THEN
is on MFT 32. **Note:** If the return cannot be moved back from MFT 32, see block 4 below.	(RIVO) Employees MFT 32 Reversal Inquiries & Resolution Actions. **Note:** Do not input the control base for the MFT32 reversal. Monitor the account for the return to post to MFT 30. When the return has posted to MFT 30, take the following additional actions to route the amended return/Form 1040X as appropriate: • If there is no identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period on CC ENMOD, route the amended return or Form 1040X and envelope to the SP Batching Function per Exhibit 3.10.72-11, Submission Processing Center Contacts (Batching Function). Prior to sending the return to SP, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5""CL" ♦ Destroy the TPP letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2SP" • If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period, **AND** the amended return/Form 1040X can be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the ICT using the RICS IVO AR Adjustment Request Form and include the verified income/withholding information on the routing form. If the income/withholding is not an exact match but is verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form that the return was verified within RIVO tolerance. Prior to sending the return to ICT, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" and "IDT" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5""CL" ♦ Destroy the TPP letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • If there **IS** an identity theft marker for any tax period **AND** the amended return/Form 1040X **CANNOT be verified within RIVO tolerance**, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the RICS IVO AR Adjustment Request Form. If the income/withholding is not verified within RIVO tolerance,

IF	THEN
	add a statement in the additional information field of the AR Adjustment Request Form. • Prior to sending the return to ICT, take the following actions: ♦Edit the return received date, if not already present ♦ Destroy the Taxpayer Protection Program (TPP) letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • Do not update the return in STARS. • When all actions are complete, 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.
4 The taxpayer's return has been archived or deleted.	• Follow the procedures in IRM 25.25.6.8, Archived - Deleted or Failed Systemic MFT 32 Reversals Return Reprocessing Procedures - RIVO and Non-RIVO Employees, to obtain the return and send it for reprocessing. Monitor the account for the return to post to MFT 30. When the return has posted to MFT 30, take the following additional actions to route the amended return/Form 1040X as appropriate: • If there is no identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period on CC ENMOD, route the amended return or Form 1040X and envelope to the SP Batching Function per Exhibit 3.10.72-11, Submission Processing Center Contacts (Batching Function). Prior to sending the return to SP, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5""CL" ♦ Destroy the TPP letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2SP" • If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period, **AND** the amended return/Form 1040X can be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the ICT using the RICS IVO AR Adjustment Request Form and include the verified income/withholding information on the routing form. If the income/withholding is not an exact

IF	THEN
	match but is verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form that the return was verified within RIVO tolerance. Prior to sending the return to ICT, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" and "IDT" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5""CL" ♦ Destroy the TPP letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • If there **IS** an identity theft marker for any tax period **AND** the amended return/Form 1040X **CANNOT be verified within RIVO tolerance**, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the RICS IVO AR Adjustment Request Form. If the income/withholding is not verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form. • Prior to sending the return to ICT, take the following actions: ♦Edit the return received date, if not already present ♦ Destroy the Taxpayer Protection Program (TPP) letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM". • Do not update the return in STARS. • When all actions are complete, 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.

IRM 25.25.6.2.2.2(1) (5) - Added guidance for paper TPP authentication.

(1) The taxpayer has not provided any or all of the recommended or requested documentation and an identity determination **cannot** be made based on the information provided or through research. # [redacted]

[redacted] # .

Follow the chart below to resolve the account and respond to the taxpayer:

IF	AND	THEN
2 AMS notes do not indicate the taxpayer contacted the IRS by phone or in person.	Their response contained insufficient documentation to authenticate	• Issue the Letter 6167C, *Identity Authentication Incomplete*, with an open paragraph (use an (*) to insert the open paragraph) advising their identity could not be authenticated based on the information provided and include the following in the letter: - Include paragraph “D” and an open paragraph - Use return address code “TP” - Specify which supporting document was missing or unacceptable • Close the RIVO control base with an activity field of "6167C2TP". • 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. • Destroy the response as classified waste, including any signed or unsigned returns.
3 The response or AMS notes indicate the taxpayer previously contacted the IRS and failed authentication and was advised to fax or mail in their response	Their response contained insufficient documentation to authenticate	• Issue the Letter 6167C, *Identity Authentication Incomplete*, with an open paragraph (use an (*) to insert the open paragraph) advising their identity could not be authenticated based on the information provided and include the following in the letter: - Include paragraph “D” - Specify which supporting document was missing or unacceptable in the open

IF	AND	THEN
		paragraph. - Use return address code “TP” • Use Form 3699, *Return of Documents to Taxpayer*, to return original documents. • 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 • Close your control base.
4 If the taxpayer submits documentation to verify their identity via fax or mail due to TAC closures or due to COVID-19 reasons or restrictions, as instructed, And the documentation received is incomplete or cannot be verified or appears invalid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc. **Note:** Field Assistance employees will use applicable systems for research.	n/a	• Issue the Letter 6167C, *Identity Authentication Incomplete*, with an open paragraph (use an (*) to insert the open paragraph) advising their identity could not be authenticated based on the information provided and include the following in the letter: - Include paragraph “D” and an open paragraph - Use return address code “TP” -Specify what supporting documentation was missing or unacceptable -Request the documentation be submitted through our fax number # [redacted] # . **Note:** fax cases must be controlled on IDRS as follows: -Use received date of fax -Use activity code “TPPFAXMMDD” -Use “A” status for active case -Use TPP letter# as category code. (For pilot Letter 6330C use cat code “4883” & for Letter 6331C use cat code “5071”.) -Field Assistance cases will have activity control "FATPPEFAX". Additional case controls should not be

IF	AND	THEN
		opened if the case is already controlled. Employees may need to reassign the case to their own IDRS# if not already assigned. • Once the letter is issued, update activity code to “6167C2TP” and close your control base with “C”. • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). AMS notes should include the **specific reason** (i.e. missing ID or fax was unreadable) the taxpayer could not be authenticated. Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
5 The taxpayer’s fax or mail case meets the exception below, but AMS notes are not updated. # [redacted] #	n/a	• Reissue Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY*, issued on accounts with a TC 971 AC 123 with "TAC AUTH ONLY" in the MISC field or "HIGH RISK AUTH" (5747SP - Spanish version). The letter comes with the online verification option that instructs the taxpayer to use the ID Verify website at www.idverify.irs.gov to authenticate their identity and also provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits. • Use return address code “TP”
6 The response or AMS notes indicate the taxpayer contacted the TPP toll-free line, failed	n/a	• Send the Letter 5216, *Taxpayer Cannot Authenticate*, to the address on the return, see Exhibit 25.25.6-1, Taxpayer

IF	AND	THEN
authentication, was referred to the TAC and failed authentication at the TAC.		Protection Program (TPP) Repeater Letter 5216 - Taxpayer Cannot Authenticate. • Use return address code "TP" • Close the RIVO control base with an activity field of "FAILEDAUTH". • 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. • Destroy the response as classified waste, including any signed or unsigned returns.

IRM 25.25.6.2.3 - (1-2) Added TPP TC 971 marker information.

(1) Revenue Officers (RO), Tax Compliance Officers (TCO) or Revenue Agents (RA) who obtain a return from a taxpayer in the course of their duties may refer the case to Return Integrity Verification (RIVO) for resolution, when the following 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 shows it was Archived/Deleted on CC TRDBV
- The RO/TCO/RA has met with the taxpayer face-to-face and authenticated the taxpayer or the RO/TCO/RA has authenticated the International taxpayer over the telephone.
- The RO/TCO has obtained a newly signed return from the taxpayer

(2) The RO/TCO will take the following actions to refer the case to RIVO for resolution:

IF	THEN

IF	THEN
1 The return is on MFT 32 or shows it was Archived/Deleted on CC TRDBV	The RO/TCO/RA will submit a Form 3210, *Document Transmittal*, with the following information: ♦ Routing information to RIVO Internal Revenue Service, Stop 6579 AUSC, 3651 S IH 35, Austin, TX 73301 ♦ Remarks - TP has been authenticated during a face to face meeting with the RO/TCO/RA or via the telephone for International taxpayers ♦ Additional comments - A return is on MFT 32 due to the TPP process and may be the TP's valid return. TP's valid signed return attached. Please take appropriate actions to resolve the account and process TP's return
2 The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124 or The return is posted and contains an unreversed TC 971 AC 129 with a -R freeze holding the refund	The RO/TCO will initiate a Form 4442, *Inquiry Referral*, to RIVO to resolve the unpostable condition. The following remarks must be included on the Form 4442: ♦ The taxpayer has been authenticated by the RO/TCO/RA during a face to face meeting or over the telephone for International taxpayers **and** ♦ The return is the taxpayer's return

IRM 25.25.6.3(2) (7) (9) (15) (17) - Added TPP letter guidance throughout the section and clarified when Where's My Refund can be accessed and when to call for assistance.

(2) Inquiries received on the TPP line may be in response to one of the TPP letters below. Before taking any action, identify the purpose of the call and conduct research to determine the current account status to better assist the caller.

Note: To identify which letter the caller was issued, CC TXMODA will contain a TC 971 AC 123 with the letter number in the miscellaneous field. Due to programming issues, some accounts may show multiple TPP letter markers, and in some instances, multiple letters may be issued in error. If the caller inquires about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.

TPP Authentication Letters

Letter	Description/Details
Letter 4883C, *Potential Identity Theft during Original Processing*	Issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)
Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version*	Issued on accounts for returns filed with an address outside the United States
Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version*	Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The letter comes with the online verification option that instructs the taxpayer to use the ID Verify website at www.idverify.irs.gov to authenticate their identity and also provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits.
Letter 5071C, *Potential Identity Theft During Original Processing with Online Option*	Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity Verification Service landing page located via the IRS.gov website. The letter provides the option of using the website or calling the TPP number to authenticate their identity. **If the caller chose not to use the *idverify* website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.

Letter 6330C, Potential Identity Theft during Original Processing **Note:** For the 2022 filing season, the 6330C pilot letter will continue to be issued to a limited amount of taxpayers through the end of April 2022.	Issued on accounts as part of the new TPP pilot. • If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6330C = 4883C
Letter 6331C, Potential Identity Theft during Original Processing with Online Option	Issued on accounts as part of the new TPP pilot. • If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6331C = 5071C

Note: For information on the ID Verify process, see IRM 25.25.6.3.5, ID Verify - TPP Online Authentication. Be aware that some taxpayers will not be provided the online option if exception criteria is met.

Caution: # [redacted] #

(3) Because the return has already been identified as potential identity theft, there is a high risk of unauthorized disclosure. Enhanced authentication procedures must be followed to avoid inadvertent unauthorized disclosure of taxpayer information.

Note: The tax return selected for the TPP authentication process could be a refund or balance due return, including a non-filer tax return filed for the Economic Impact Payment (EIP). Some non-filer returns selected for TPP authentication will not contain a TPP letter marker TC 971 AC 123 with MISC field, however a letter is generated.

(4) If the caller is not calling in response to a TPP letter, and there is no open TPP issue, transfer the caller to the appropriate area per the Telephone Transfer Guide.

(5) If the caller states they were previously transferred to the Taxpayer Assistance Center (TAC) Appointment Line, but the call was disconnected, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to assist the taxpayer with scheduling the appointment and for additional instructions. Do not transfer the caller.

(6) The caller states they are calling in response to a TPP letter (Letter 4883C/SP (or pilot Letter 6330C), Letter 5071C/SP (or pilot Letter 6331C), Letter 5447C/SP, or a Letter 5747C/SP or Letter 3064C) or were referred to the TPP toll-free line by an IRS assistor and they have the letter with them, continue with the authentication process. Advise the caller of authentication requirements listed in the letter to determine if they are able to continue with the call.

(7) If the caller does not have the TPP letter with them, advise them to locate the letter and follow the instructions in the letter.

Note: # [redacted] #

Exception: Taxpayers in a # [redacted] # or taxpayers claiming identity theft are not required to have the TPP letter, continue with the authentication process.

(8) If the taxpayer states they have received a TPP letter addressed to someone not residing at their address, thank the caller for the information and advise them to destroy the letter. No other action is required.

(9) If the caller states they have previously authenticated either by phone, the website, correspondence, fax or in the Taxpayer Assistance Center (TAC), and are checking on the status of their refund/balance due or other, ask the taxpayer what

date they authenticated and determine if the date they authenticated meets the processing time frame of 9 weeks (16 weeks for fax/mail) and follow the chart below:

Note: **Temporary Guidance due to COVID-19 Impact** Throughout the remainder of this section, for instances where the caller must visit a TAC to complete the authentication process, if the caller is unable to visit the TAC due to COVID reasons or restrictions, provide the **fax** instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors.

IF	THEN
1 The appropriate time frame **has not** passed from the date the taxpayer authenticated.	• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return (16 weeks if submitted by or fax/mail) if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. • The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 9 or 16 week timeframe.
2 The appropriate time frame has passed from the date they authenticated.	• Perform authentication per IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues. • Once basic authentication has been completed, review the account for any unresolved TPP issues. **Note:** See IRM 25.25.6.1.7, Taxpayer Protection Program Overview, for indications of an unresolved TPP issue. • If there are unresolved TPP issues, confirm TPP high risk authentication (HRA) has been completed by reviewing Account Management Services (AMS) notes. If HRA has been completed, see IRM 25.25.6.5, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors, to determine additional resolution actions. **Reminder:** The results of the authentication on the website are not viewable on IDRS or AMS, therefore full authentication including TPP HRA is required. • If there are unresolved TPP issues and there is no indication HRA has been completed, continue with the

IF	THEN
	authentication process below. • If after account research, it is determined that the TPP issue was previously addressed/resolved correctly, however, there is a subsequent non-TPP unresolved issue holding the refund or other issue, advise the taxpayer of the account status (i.e. account freeze or refund issued with TC 846). If additional action is needed to resolve the non-TPP issue, refer the caller to the appropriate area per the Telephone Transfer Guide. Include a transfer PIN when appropriate, see IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN. • If transferring the caller, input AMS notes 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.

(10) For all TPP calls, begin authentication by following the authentication procedures in IRM 21.1.3.2.3, Required Taxpayer Authentication, then continue with the authentication procedures in this IRM, unless otherwise directed by the IRM.

(11) If the caller is calling on behalf of the taxpayer, see IRM 25.25.6.3.1, Taxpayer Protection Program (TPP) Procedures for Power of Attorney or Third-Party Callers, before continuing with the authentication process.

(12) If the call is disconnected/dropped during the authentication process, document the call in detail in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select "Other Entity" as the issue.

(13) The caller received a TPP letter and has the letter with them, follow the chart below to respond to the caller:

Note: If the caller received a TPP letter (for one year or multiple years), only one of the letters is needed to continue with the authentication process.

Reminder: For filing status married filing jointly, only one spouse is required to be authenticated. Authenticate the spouse calling.

Note: **Temporary Guidance due to COVID-19 Impact** Throughout the remainder of this section, for instances where the caller must visit a TAC to complete the authentication process, if the caller is unable to visit the TAC due to COVID reasons or restrictions, provide the **fax** instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors.

IF	AND	THEN
1 The taxpayer received any TPP letter.	The taxpayer is claiming identity theft. **Note:** # [redacted] #	- Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues. - Research the account and confirm that there are unresolved TPP issues. - If there are unresolved TPP issues, see IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research. - If after account research, it is determined that the TPP issue was previously addressed/resolved correctly, however, there is a subsequent non-TPP unresolved issue holding the refund or other issue, advise the taxpayer of the account status (i.e. account freeze or refund issued with TC 846). If additional action is needed to resolve the non-TPP issue, refer the caller to the appropriate area per the Telephone Transfer Guide. Include a transfer PIN when appropriate, see IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN. - If transferring the caller, input AMS notes 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

IF	AND	THEN
		(AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 The caller received a Letter 5747C. **OR** The caller received any TPP letter and the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a MISC field of "HIGH RISK AUTH".	The caller filed the return in question - this includes accounts where multiple years contain unresolved TPP issues. **Note:** If one year meets "TAC AUTH ONLY" criteria, then the caller should be referred to the IDverify website or TAC for authentication.	The caller is required to visit a TAC, they cannot be authenticated over the phone, see exceptions. Follow the instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC), to schedule the appointment and for additional instructions. **Exception:** # [redacted] # (a credit elect is not a zero-balance return), continue with the authentication process per (16) below.) **Exception:** # [redacted] #
3 The caller received a Letter 4883C, Letter 5071C, Letter 5447C, or pilot letters 6330C or 6331C. **Note:** If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.	The caller filed the return in question **Note:** If multiple years contain unresolved TPP issues and one of the years meets "TAC AUTH ONLY" criteria, then the caller should be referred to the TAC to complete authentication for all years in question. Follow the instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC), to schedule the appointment and for additional instructions.	• Ask the caller if they have the return available and with them. The caller will also need a tax return for one of the years prior to the year in question (if they filed one) - (for example, the year in question is 2019 - the caller will need a return for any year prior to 2019). • If caller has the returns available and with them, proceed with the call and continue the authentication process. • If the caller states they do not have the returns available or with them, advise the caller that you can continue with the

IF	AND	THEN
		authentication questions, however even if they pass all the authentication questions, including HRA, if they are not able to verify the return they filed, they will be required to call back and go through basic authentication questions again. If the caller chooses to continue without the returns, continue with the authentication process. • If the caller chooses to call back when they have the returns available, thank the caller, no other account action is required. Input AMS notes 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.
4 The caller received a Letter 4883C, Letter 5071C, Letter 5447C, or pilot letters 6330C or 6331C. **Note:** If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.	CC UPTIN shows a closed UNP 1260 with URC “0” (IDRS# 148xxxxxxx) and/or CC IMFOLT or TXMODA shows a TC 971 AC 123 with MISC field of “TPP RP”	• Complete TPP HRA following IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures • Then follow procedures in IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process
5 The caller received a Letter 4883C	CC TRDBV shows an MEF Form 1040X and the tax module contains a TC 971 AC	• Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication.

IF	AND	THEN
	129 with MISC Field NNNNNNNNNNNNNNN 1040X. (NNNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)	• Complete TPP HRA following IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures • Advise the caller a copy or access to the return in question will be needed to verify information off the form. • Refer the caller to the TAC if unable to authenticate, follow IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors • If the caller authenticates, 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 to take appropriate action on the account for Form 1040X processing.
6 **#** [redacted] **#** **Note: #** [redacted]	n/a	• **#** [redacted] **#** • **#** [redacted] **#**

IF	AND	THEN
[redacted] #		• # [redacted] # • # [redacted] #
7 # [redacted] #	# [redacted] #	# [redacted] # **Note:** # [redacted] #

(14) Once basic authentication has been completed, research the account (example: CC TXMODA, CC UPTIN) and the AMS notes to determine if there are any unresolved TPP issues (example: open UP 126 RC "0" or unreversed TC 971 AC 129), see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue not Resolved, for additional examples of unresolved TPP issues.

Reminder: The Integrated Automation Technologies (IAT) "UP HISTORIES" tool can be used to quickly locate the return that is unpostable (UP) 126 reason code (RC) "0".

Note: Before determining there are no unresolved TPP issues, ensure the letter is in the name of the taxpayer identification number (TIN) owner. If the letter contains the name of the TIN owner and the UP 126 cannot be seen under the caller's TIN, ask the caller for the control number listed on the letter. Research the control number using CC TRDBV to determine what TIN the return is under. The TIN for the return can be located on the first page of the CC TRDBV Return Detail Screen.

(15) After basic authentication is completed where the caller is claiming they filed the return in question and research indicates there are unresolved TPP issues on the account, follow the chart below:

Note: # [redacted] #

IF	AND	THEN
1 The caller filed a return and lost the letter or did not receive a letter and was referred to the TPP toll-free line by an IRS assistor.	Processing time frames have been met, see IRM 21.4.1.4, Refund Inquiry Response Procedures.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter. **Exception:** # [redacted] # **Note:** Remind the taxpayer of the online IDverify option if they have not made an attempt to use it (except where Letter 4883C or 6330C is issued.
2 The caller states they received a TPP letter and filed a return (the caller may or may not have the letter with them).	The caller has received the refund they were expecting.	• If only one return is present on the tax module, see IRM 25.25.6.5.1.2.4, The Taxpayer's Return is Posted, the Refund was Issued, and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code (TC) 971 Action Code (AC) 129, to resolve the account and close the TPP issues.

IF	AND	THEN
		• If there are multiple returns on the tax module, see IRM 25.25.6.5.2, Authentication Passed and Multiple Returns are Present, to resolve the account and close the TPP issues.
3 The caller called previously but did not have the TPP letter with them, and the letter could not be reissued, **and** they were referred to the TAC.	The caller has located the TPP letter.	Continue with the authentication process.
4 The caller called previously and declined to answer some or all of the authentication questions.	The caller requested to go to the TAC to authenticate.	Review the AMS notes for the previous authentication process. If HRA was not started, continue with the authentication process. If AMS notes indicate HRA was started, advise the caller they must go to the TAC, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.
5 The caller states they previously authenticated either by phone or by visiting the	AMS notes indicate the caller previously authenticated with a TPP assistor or in the	• Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication and IRM 21.1.3.2.4,

IF	AND	THEN
TAC, and are calling to provide the information to verify their return.	TAC (issue type such as TPP-HIGH RISK PASSED) **Note:** The caller is not required to have a TPP letter if AMS notes indicate the caller previously passed authentication.	Additional Taxpayer Authentication, as required by the IRM based on account issues. • See IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question, to resolve the account.
6 There are **no** AMS notes indicating the caller previously authenticated with a TPP assistor or in the TAC	The caller does not have the TPP letter. **Note:** If the caller has the TPP letter, continue with the authentication process.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter **Exception: #** [redacted] **#**

(16) For all **#** [redacted] **#** calls, if the caller states they called previously but the call was disconnected/dropped and authentication and/or HRA was not completed, see IRM 25.25.6.3.3, Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) Assistors.

(17) After the above procedures have been completed, if not already obtained, ask the caller for the control number listed on the TPP letter (located above the salutation line (Dear Taxpayer)). **#** [redacted] **# #** [redacted] **#**

Note: # [redacted] **#**

Follow the chart below to resolve the issues and respond to the caller:
Exception: # [redacted] #

Exception: # [redacted] #

Note: If the caller has received multiple TPP letters for the same year or multiple years, then only the control number from one letter is required. # [redacted] #

IF	THEN
1 The control number provided by the caller matches the DLN of the return in question.	Continue with the authentication process.
2 The control number provided by the caller does not match the DLN of the return in question.	• # [redacted] # • If the number provided by the caller does not match the DLN of the return in question, advise the caller you cannot continue with the call and provide the two options. - The online IDverify option at www.idverify.irs.gov, if they have not made an attempt to use it (except where Letter 4883C or 6330C is issued). - Or if unable to authenticate online or unsuccessful, the caller must visit a Taxpayer Assistance Center (TAC) to be authenticated. Advise the caller a TAC appointment will be required, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions. **Exception: #** [redacted]

IF	THEN
	[redacted] # • Document the call in AMS, 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.

IRM 25.25.6.3.2(1) - Added TPP letter is not required when taxpayers access ID Verify.

(1) For Taxpayer Protection Program (TPP) assistors answering the TPP toll-free line, if the caller **did not authenticate** or met other exception criteria (i.e. specific marker or letter) advise the caller they cannot be authenticated over the phone and must visit a local Taxpayer Assistance Center (TAC). Advise the taxpayer a TAC appointment is required and you will assist them with scheduling the appointment. **Do not transfer the call to the appointment line**.

Remind the taxpayer of the online IDverify (TPP letter is no longer required to authenticate online) option if they haven't made an attempt to use it, except where Letter 4883C or 6330C is issued. To schedule an appointment, follow procedures in IRM 21.3.4.2.4.5, Accounts Management Procedures for Appointment Service. Document the call in Account Management Services (AMS), include the reason the caller was referred to the TAC, 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.

Note: **Temporary Guidance due to COVID-19 Impact** If the caller is unable to visit a TAC due to COVID reasons or restrictions, advise the caller to submit the requested documentation listed in #4 below to complete authentication via the fax process. Provide the taxpayer the fax number # [redacted] # and advise of the 16 week processing timeframe.

IRM 25.25.6.3.3(1) - Added clarification.

(1) If there is an indication in the Account Management Services (AMS) for any of the issues below, then do not attempt authentication again. Follow the chart below to respond to the caller.

- The call was dropped during the authentication process
- The caller was unable to be authenticated and was sent to the Taxpayer Assistance Center (TAC)
- The caller was advised to mail their response instead of going to the TAC
- The caller failed authentication at the TAC
- The caller was issued the Letter 6167C, *Identity Authentication Incomplete (IMF)*
- The caller was issued the Letter 5216, *Taxpayer Cannot Authenticate*

Note: # [redacted] #

Caution: If the caller is referred to the TAC to complete the authentication process, but has general questions unrelated to the TPP issue on the year or years in question, address their questions without disclosing account information.

Note: **Temporary Guidance due to COVID-19 Impact** Throughout the remainder of this section, for instances where the caller must visit a TAC to complete the authentication process, if the caller is unable to visit the TAC due to COVID reasons or restrictions, provide the **fax** instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors.

IF	AND	THEN
1 # [redacted] #	n/a	• Advise the taxpayer they must visit the TAC to authenticate their identity, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions. **Do not transfer the caller to the appointment line**. • If the caller has general questions, unrelated to the TPP issue on the year or years in question, address their questions without disclosing account information. • **Exception:** # [redacted]

IF	AND	THEN
		[redacted] # • Document the call in AMS, 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.
2 The caller was sent to the TAC.	The caller did not visit the TAC.	• The caller must visit the TAC to authenticate their identity. • **Exception: #** [redacted] # • Advise the taxpayer they will require a TAC appointment, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions. **Do not transfer the caller to the appointment line.** • Document the call in AMS, 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.
3 The caller states they faxed or mailed their information to the IRS more than 16	There is no indication Return Integrity Verification Operations (RIVO) received the information (open/closed RIVO control base), see Exhibit 25.25.6-9, Return	• Apologize to the taxpayer and advise the caller to fax the information, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer

IF	AND	THEN
weeks ago	Integrity Verification Operations (RIVO) Taxpayer Protection Program (TPP) Correspondence Controls.	Protection Program (TPP) Toll-Free Assistors, for additional guidance. If the caller is unable to fax the documentation, advise them to mail the information again. • Advise the taxpayer to mail documents to Internal Revenue Service, Stop 6579 AUSC, Austin, Texas 73301. • Provide the list of requested documentation listed in the IRM.
4 The caller states they mailed or faxed their information more than 16 weeks ago.	There is an open control to RIVO and the IRS received date is more than 16 weeks OR there is an open control to Field Assistance (FA) and the IRS received date is more than 16 weeks ago for fax case (FA fax cases will show activity control “FATPPEFAX”)	• Advise the taxpayer the information has been received and to allow an additional 60 days from the date of the call for a response from RIVO or for the refund to be received. • Advise the taxpayer to review the refund information on Where’s My Refund?, on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don’t have access to the internet or for additional assistance after 16 week timeframe. • If there is an open control base to RIVO or FA, if the initial 16 week fax time frame and the additional 60 days from the date of the last contact have passed, initiate a Form 4442, *Inquiry Referral*, to RIVO using "RICS RIVO - TPP" queue.
5 The Letter 6167C,	The caller received the letter	• Do not attempt telephone authentication.

IF	AND	THEN
Identity Authentication Incomplete (IMF) was issued to the caller.		• Advise the taxpayer the letter was issued due to insufficient/ incomplete or unreadable documentation. Pull up a copy of the letter to review and provide required documentation, if needed. Advise the taxpayer to follow the instructions in the letter. • Document the call in AMS, 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. • No other account action is necessary. Returns not resolved by the end of the suspension period will be treated as identity theft and moved to MFT 32 or archived.
6 The caller failed authentication at the TAC.	n/a	• Do not attempt telephone authentication again. • If AMS indicates Letter 5216, *Taxpayer Cannot Authenticate*, was issued, go to block 6 below. • If Letter 5216 was not issued, the caller must visit the TAC to authenticate their identity, continue with the steps below. • **Exception: #** [redacted] **#** • Advise the taxpayer they will require a TAC appointment, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and

IF	AND	THEN
		for additional instructions. **Do not transfer the caller to the appointment line.** • Document the call in AMS, 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. • No other account action is necessary. Returns not resolved by the end of the suspension period will be treated as identity theft and moved to MFT 32 or archived.
7 The Letter 5216, *Taxpayer Cannot Authenticate*, was issued to the caller.	The caller received the letter.	• Do not attempt telephone authentication again. • Explain to the caller they need to follow the guidance in the letter. • Document the call in AMS, 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. • No other account action is necessary. Returns not resolved by the end of the suspension period will be treated as identity theft and moved to MFT 32 or archived.

IRM 25.25.6.4.1 - Added TPP letter guidance and document requirements when sending OARs to RIVO.

(1) For cases meeting Taxpayer Advocate Service (TAS) criteria and pending Taxpayer Protection Program - High Risk Authentication, case advocates will attempt over the phone TPP - HRA with the taxpayer to assist RIVO. TPP cases

should meet the criteria listed in IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research in order to conduct phone authentication. All IRM 25.25.6 requirements will still be applicable to the TPP case.

Note: # [redacted] #

Exception: If the taxpayer is experiencing a hardship and is unable to wait for the letter, the taxpayer will not have the control number (DLN of the return), which is part of the authentication process. In place of the control number, TAS will ask the taxpayer to provide an additional form of identification referenced in IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC.

Note: Prior to attempting phone authentication, taxpayers should first be referred to the ID Verify tool to complete the authentication process if they received TPP Letters 5071C (or pilot letter 6331C), 5447C or 5747C. Do not refer recipients of Letter 4883C (or pilot letter 6330C) to the ID Verify tool. # [redacted] #

(2) Case advocates will only be responsible for completing the Taxpayer Protection Program - High Risk Authentication portion and will refer the case to Return Integrity Verification Operation (RIVO) to complete the resolution of the case, or will provide the authentication results when the taxpayer does not pass authentication or submit required authentication documents for RIVO determination.

(3) Case advocates can utilize the Integrated Automation Technologies (IAT) Disclosure tool for required taxpayer authentication and the high risk portion designed for TPP use, see IRM 21.1.3.2.4, Additional Taxpayer Authentication, for additional information.

Reminder: Use of the tool is the easiest and fastest way to complete TPP authentication.

(4) If the case advocate does not utilize the IAT Disclosure tool for Taxpayer Protection Program - High Risk Authentication, manual TPP authentication can be completed. Follow the instructions on conducting manual authentication in IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) questions beginning in paragraph 8. If there is not enough data available to complete authentication, refer to the If/Then chart below in box 2.

(5) Based on the Taxpayer Protection Program - High Risk Authentication results, follow the instructions below:

If	Then
1 The taxpayer passed TPP HRA	Add the case to the TPP HRA Bulk OAR listing and indicate the following: • TPP - HRA Authentication completed per IRM requirements (RIVO will review for concurrence) • If the taxpayer met the TPP letter exception in paragraph 1 above, add notes such as, “No TPP Letter - Supplemental ID” or similar • Which authentication method was used IAT TPP - HRA tool or manual authentication. If manual authentication was utilized, identify the questions answered correctly. • Request resolution of UPC 126, MFT 32 reversal or TC 971 AC 129 reversal and additional closing actions
2 The taxpayer did not pass TPP HRA or there was not enough data available to complete authentication and the taxpayer provides the required authentication documents listed in TPP letter for RIVO review: TAS **must** have the following documents attached to the OAR: • The TPP letter (unless exception met)	Complete an Individual OAR and attach the taxpayer’s authentication documents. Provide the following information: • Indicate TAS was unable to authenticate the taxpayer or if there was insufficient data • List which method was used, IAT TPP - HRA tool or manual TPP - HRA authentication • Forward the taxpayer’s authentication documentation as listed in IRM 25.25.6.3.2 (2),

• A copy of the return they filed (current year/prior year) • A copy of the return for the year prior to the one in question - (if they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.	Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors

IRM 25.25.6.5.1.1(5) - Clarified when Where's My Refund can be accessed and when to call for assistance and checking inputs for accuracy.

(5) If the return is showing unpostable for a tax year different than the taxpayer intended (filed using the wrong form for the tax year or an input error by IRS), follow the instructions below to respond to the taxpayer and resolve the account:

IF	THEN
1 The tax period of the return in question is incorrect (for example: the taxpayer states the return is for tax year 2016 but it is showing as unpostable for tax year 2017)	• **Do not take any action to resolve the unpostable condition** • Open a control base on IDRS on the module that contains the UP 126 RC "0" return with the following information • C#,CRTTY,A,MISC • 1483145470,* • Document the call 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. Include in the notes: the taxpayer has passed HRA authentication, the document locator number (DLN) of the return in question, and the tax year the return is intended for. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for

IF	THEN
	additional information. • The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers should), if they don't have access to the internet or for additional assistance after 9 weeks timeframe.

(6) For all other conditions, follow the procedures below to resolve the unpostable condition and respond to the taxpayer:

Note: Ignore the presence of a TC 971 AC 052 on the account. All UP 126 RC "0" returns will be scored for income/withholding/credit issues after the unpostable condition has been resolved.

- Close the UP 126 RC "0" using unpostable resolution code (URC) "0"

  Exception: If the TIN used on the return is not the TIN for the taxpayer (taxpayer or return preparer input error) (this includes returns filed with a new social security number (SSN) and there is a return for the same tax year under the Individual Taxpayer Identification Number (ITIN) - use the ITIN as the correct TIN), take the following action:
  Close the unpostable using URC "6" and correct the TIN when resolving the UP 126 RC "0" by inputting the correct TIN on the CC UPRES screen. (TIN corrections are input in field 29 of line five of the CC UPRES screen, see Command Code UPRES Job Aid.) If the correct TIN does not have an entity established (first time filer), use URC "6B".

- If the taxpayer states their address has changed, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input.
- If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 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.

  Exception: If the account is a "first time filer" account and the entity is not established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established.

- If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, 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.
- 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.

- Input a TC 971 AC 850 (on current or two prior tax year returns) and post delay the unpostable resolution by one cycle if the taxpayer requested a direct deposit and any of the following exist:
  ♦The taxpayer is in a disaster area and did not pass HRA
  ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds.)
  ♦The account contains a TC 971 AC 123 with "STEP-UP AUTH" in the MISC field
  ♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return

  Note: A TC 971 AC 850 cannot be input on an account that has not been established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.

- Review all input actions for accuracy.
- Document the call 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.
- Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. Advise the taxpayer to call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 9 weeks timeframe.

IRM 25.25.6.5.1.2.1(3) - Clarified when Where's My Refund can be accessed and when to call for assistance.

(3) Take the following actions to respond to the taxpayer:

IF	THEN
1 The account **ONLY** contains an RIVO freeze condition such as: • -R freeze • P- freeze	• Input a TC 971 AC 850 (on current or two prior tax year returns) if the taxpayer requested a direct deposit and any of the following exist: ♦The taxpayer is in a disaster area and did not pass HRA ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds) ♦The account contains a TC 971 AC 123 with

IF	THEN
	"STEP-UP AUTH" in the MISC field ♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return • Update the address, as necessary. • Input a TC 290 for zero (.00) to release the refund - (If inputting a TC 971 AC 850 or an address change - post delay the TC 290/.00 by 1 cycle.) • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, 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. • The TC 972 AC 129 must contain the **MISC** field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, **Last 6 DLN_NONIDT** **The IAT TVT tool has not been updated with MISC field updates, the transaction must be input manually. • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 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. • Document the call 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. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

IF	THEN
2 The account **contains** a Non-RIVO freeze condition, see IRM 21.5.6, Freeze Codes, such as: • -A freeze • C- freeze • -E freeze • -L freeze • Non-RIVO P- freeze, see IRM 21.5.6.4.31.1, P- Freeze with No Return Integrity Verification Operations (RIVO) Involvement. • R- freeze • Non-RIVO -R freeze, see IRM 21.5.6.4.35, -R Freeze.	• Do not release the refund when another function has an open case or is holding the refund. • Follow the instructions below to resolve the TPP issues. After the TPP issues have been resolved, see the appropriate freeze code resolution in IRM 21.5.6.4, Freeze Codes, and follow IRM procedures. • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, 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. • The TC 972 AC 129 must contain the **MISC** field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, **Last 6 DLN_NONIDT** **The IAT TVT tool has not been updated with MISC field updates, the transaction must be input manually. • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 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. • Input a TC 971 AC 850 (on current or two prior tax year returns) if the taxpayer requested a direct deposit and any of the following exist: ♦The taxpayer is in a disaster area and did not pass HRA ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds) ♦The account contains a TC 971 AC 123 with STEP-UP AUTH in the MISC field ♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return • Update the address, as necessary. • Document the call 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)

IF	THEN
	Inquiries. • Additional AMS issues or notes may be required depending on the results of the research of the additional freeze condition.

IRM 25.25.6.5.1.2.2(4) - Clarified when Where's My Refund can be accessed and when to call for assistance.

(4) The income and federal withholding on the return is not verified per CC IRPTR (including amounts from Form 8959, *Additional Medicare Tax*), follow the instructions below to resolve the account and advise the taxpayer:

- If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, 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
- The TC 972 AC 129 must contain the **MISC** field showing the last six digits of the return DLN and NONIDT052 literal. The underscore must be used, as shown, **Last 6 DLN_NONIDT052.** **The IAT TVT tool has not been updated with MISC field updates, the transaction must be input manually.
- If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 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.
- Input a TC 971 AC 850 (on current or two prior tax year returns) if the taxpayer requested a direct deposit and any of the following exist:
  ♦The taxpayer is in a disaster area and did not pass HRA
  ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds)
  ♦The account contains a TC 971 AC 123 with "STEP-UP AUTH" in the MISC field
  ♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return
- Update the address, as necessary.
- Document the call 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.
- Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where’s My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-

941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

IRM 25.25.6.5.1.2.3(4) - Clarified when Where's My Refund can be accessed and when to call for assistance.

(4) # [redacted] # All returns that are in the TPP process **and** are from the External Lead Program must have a TC 971 AC 850 input on the account. If not already present, input a TC 971 AC 850 as indicated in the chart below. Use the chart below to resolve the account and advise the taxpayer:

IF	THEN
1 The wages and withholding on the return do not verify per CC IRPTR # [redacted] # **Note:** # [redacted] # **OR** The wages/withholding are verified per CC IRPTR, however CC BMFOLP # [redacted] # for the company for the tax year in question. **OR** The taxpayer identification number on the return is an Individual Taxpayer Identification Number (ITIN) **and** # [redacted] #	• Update the address, as necessary. • Input a TC 971 AC 850 if not already present (on current or two prior tax year returns) • **DO NOT RELEASE THE REFUND.** • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, 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. • For accounts with the TC 971 AC 129 MISC field "BKLD" the reversal TC 972 AC 129 must contain the **MISC** field showing the last six digits of the return DLN and NONIDTBKLD literal. The underscore must be used, as shown, **Last 6 DLN_NONIDTBKLD** **The IAT TVT tool has not been updated with MISC field updates, the transaction must be input manually. • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 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.

IF	THEN
OR The CC IRPTR data contains one of the following statements: • # [redacted] # • # [redacted] # • # [redacted] #	• Document the call 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. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
2 The wages and withholding on the return verify per CC IRPTR # [redacted] # including amounts claimed on Form 8959, *Additional Medicare Tax*, and # [redacted] # **OR** The income on the return is from # [redacted] # or the federal withholding on the return can verified within tolerance # [redacted] #	• Update the address, as necessary. • Input a TC 971 AC 850 if not already present (on current or two prior tax year returns). • Release the refund with a TC 290 for zero (.00). (If inputting an address change or a TC 971 AC 850 - post delay the TC 290/.00 by 1 cycle.) • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, 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. • For accounts with the TC 971 AC 129 MISC field "BKLD" the reversal TC 972 AC 129 must contain the **MISC** field showing the last six digits of the return DLN and NONIDTBKLD literal. The underscore must be used, as shown, **Last 6 DLN_NONIDTBKLD** **The IAT TVT tool has not been updated with MISC field updates, the transaction must be input manually. • If the account contains an unreversed

IF	THEN
	TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 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. • Document the call 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. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

IRM 25.25.6.5.1.2.5(3) - Clarified when Where's My Refund can be accessed and when to call for assistance.

(3) Take the following actions to document the account and respond to the taxpayer:

- Take no action to resolve the UP 147.
- If the taxpayer states their address has changed, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input.
- If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, 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.

- If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 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.
- Input a TC 971 AC 850 (on current or two prior tax year returns) if the taxpayer requested a direct deposit and any of the following exist:
  ♦The taxpayer is in a disaster area and did not pass HRA
  ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds)
  ♦The account contains a TC 971 AC 123 with "STEP-UP AUTH" in the MISC field
  The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return

  Note: A TC 971 AC 850 cannot be input on an account that has not been established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.

- Document the call 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.
- Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

IRM 25.25.6.5.2.1.1(4) - Clarified when Where's My Refund can be accessed and when to call for assistance.

(4) Follow the instructions below to respond to the taxpayer and resolve the account:

IF	THEN
1 The tax period of the return in question is incorrect (for example: the taxpayer states the return is for tax year 2016 but it is showing as unpostable for tax year 2017)	• **Do not take any action to resolve the unpostable condition** • Open a control base on IDRS on the module that contains the UP 126 RC "0" return with the following information • C#,CRTTY,A,MISC • 1483145470,* • Document the call in AMS as appropriate, see IRM

IF	THEN
	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. Include in the notes: the taxpayer has passed high risk authentication (HRA), the document locator number (DLN) of the return in question, and the tax year the return is intended for. • When advising the taxpayer on the processing of their return, ensure to take into consideration if an identity theft return has posted to MFT 30 or if they have filed multiple returns and a -A freeze will post to the account when the multiple returns post. If multiple returns will post to the tax module, advise the taxpayer to allow 16 weeks for processing of their return before contacting the IRS at 1-800-829-1040. If only one return will post to the tax module, advise the taxpayer to allow 9 weeks for processing of their return. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

IRM 25.25.6.5.4(1) (7-8) - Added instructions not to reverse TC 971 AC 124 marker and clarified when Where's My Refund can be accessed and when to call for assistance.

(1) Return Integrity Verification Operation (RIVO) utilizes a batch process to resolve returns that are unpostable (UP) 126 reason code (RC) "0". The batch closing process is performed after the suspense period expires or prior to the suspense expiration date due to additional information from internal or external sources. RIVO resolves the accounts in the batch process as either identity theft or valid returns filed by the taxpayer. The following chart explains both processes:

IF	THEN
1 The return is deemed identity theft due to no	• At the time of the identity theft determination, the unpostable is assigned to

IF	THEN
response from the taxpayer and the suspense period is expired - returns for tax year 2021 and 2020 - (applies to returns for tax year 2020 being resolved prior to cycle 47 of the current processing year).	IDRS number "1483845470" or "148xxxxxxx". • The unpostable remains open and assigned to IDRS number "1483845470" or "148xxxxxxx" until the transaction code (TC) 971 action code (AC) 111 can be seen pending on MFT 30 on command code (CC) IMFOL. • When the TC 971 AC 111 posts to the account, the unpostable will be closed with a URC "6" and a CCC "3". • A TC 971 AC 506 with a MISC field of "WI PRP DDB" is input in a batch process. Due to the timing of the batch processes, the TC 971 AC 506 may not be viewable for several weeks. • The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks. Assistors should not input the reversal marker.
2 The return is deemed identity theft due to no response from the taxpayer and the suspense period is expired - returns for tax year 2019 and prior - (and returns for tax year 2020 after cycle 47 of the current processing year).	• At the time of the identity theft determination, the unpostable is assigned to IDRS number 1483845470 or 148xxxxxxx. • The unpostable is closed with a URC "D". • A TC 971 AC 506 with a MISC field of "WI PRP DDB" is input in a batch process. Due to the timing of the batch processes, the TC 971 AC 506 may not be viewable for several weeks.

IF	THEN
	• The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks. Assistors should not input the reversal marker.
3 The return is deemed valid based on information from internal or external sources (these cases are generally worked within the first two weeks of the return going unpostable).	• The unpostable is closed in a batch process with a URC "0" and show IDRS number "148xxxxxxx". • A TC 971 AC 123 with a MISC field of "TPP RP" is input in a batch process on MFT 30 on CC IMFOLT or CC TXMODA. • The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks. If the TC 971 AC 124 has not been reversed, do not input a reversal, a systemic reversal will be input.

(2) The Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT) will identify the unpostable condition, however an error message will appear that the unpostable could not be reassigned. Additional research will be required to determine if the unpostable is in the process of being closed or was closed by the RIVO IAT Batch Tool process.

(3) If the account is in the process of being resolved or was resolved by the batch process, IDRS may show any of the following:

- TC 971 AC 111 on MFT 30 on CC IMFOLT or CC TXMODA
- TC 971 AC 506 on CC ENMOD with a MISC field "WI PRP DDB"
- TC 971 AC 123 on MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP"

(4) In addition, the CC UPTIN/UPDIS screens may contain any of the following information:

- The unpostable resolution code (URC) field on CC UPTIN is blank
- The unpostable status is "A" or "C"
- The unpostable is/was assigned to IDRS number 1483845470 or 148xxxxxxx
- The notes in the remarks field of CC UPTIN/UPDIS may show:
  "IAT UNP 126 Batch" - (the return was considered the taxpayer's return and will post to MFT 30)
  "Batch IDT No Response" or "Batch IDT Archive No Response" - (the return was not considered the taxpayer's return and will post to MFT 32 or will be archived/deleted)

(5) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 6:

- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
- IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures

  Exception: # [redacted] #

  Exception: If the taxpayer is claiming the return in question is an identity theft return, then HRA may not be required.

- TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC

(6) **Do not take any action to resolve the UP 126 RC "0" when it is assigned to IDRS number 1483845470 or 148xxxxxxx, see chart below**:

IF	THEN
1 The return is deemed **non-identity theft** and the account contains any of the following: • The CC UPTIN/UPDIS shows UP 1260 is open/closed and is/was assigned to IDRS# 1483845470 or 148xxxxxxx • CC UPDIS remarks d may or may not show IAT UNP 126 Batch • A TC 971 AC 123 may be posted to MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP". • A TC 972 AC 124 may or may not be present.	See paragraph 7 below

IF	THEN
2 The return is deemed **identity theft** and the account contains any of the following: • The unpostable is assigned to IDRS number 1483845470 or 148xxxxxxx. • A TC 971 AC 111 may or may not be posted to MFT 30 on CC IMFOLT or CC TXMODA. • The unpostable has been closed, the CC UPTIN/UPDIS remarks field may contain "Batch IDT No Response" or "Batch IDT Archive No Response". • A TC 972 AC 124 may or may not be present.	See paragraph 8 below

(7) **The taxpayer was authenticated and the return is deemed non-identity theft** and is being resolved or has been resolved in the batch process, see the chart below for any additional account actions and to respond to the taxpayer:

IF	THEN
1 The taxpayer states they filed the return.	• **If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition.** • Document the authentication results, and other comments in AMS, 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. • Advise the taxpayer to allow 9 weeks from the "Status Date" on CC UPRES, to complete the processing of the return. Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
2 The taxpayer states they filed the return	• If the UP 126 RC "0" is closed with URC "0" by IDRS# 1483845470 or 148xxxxxxx and A TC 971 AC 123 is pending or posted to MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP". • Document the authentication results, and other comments in AMS, 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)

IF	THEN
	Inquiries • Advise the taxpayer to allow 9 weeks from the "Status Date" on CC UPRES, to complete the processing of the return. Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe. • If the return has posted and there are other account issues, such as, a -R freeze is present, follow applicable IRM procedures, based on the account status.
3 The taxpayer states they did not file the return.	**If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition.** • If the unpostable was closed within the last 7 days, input a TC 971 AC 111 with the DLN of the identity theft return in the MISC field, see Exhibit 25.25.6-8, Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen. • If the unpostable was closed more than 7 days ago or the return is posted, **DO NOT** input a TC 971 AC 111. • Verify the taxpayer's address and update, as necessary. • If the taxpayer states they received a refund from the identity theft return, see IRM 21.4.5.12, How to Repay an Erroneous Refund or Return an Erroneous Refund Check or Direct Deposit, to advise the taxpayer to return the refund and initiate Erroneous Refund Procedures. If the taxpayer **will** be filing a return or was unable to file a return electronically: • Advise the taxpayer to file a paper return by mail to the Internal Revenue Service (IRS) and to include a Form 14039, *Identity Theft Affidavit*. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. If the taxpayer will not be filing a return, advise the taxpayer to respond to the TPP letter stating they did not file the return and to attach a Form 14039 to the response. If the taxpayer no longer has the TPP letter, advise the taxpayer to mail a statement that they did not file the return and

IF	THEN
	attach the Form 14039. The taxpayer should mail their response to Internal Revenue Service, Stop 6579 AUSC, Austin, Texas 73301. Document the authentication results, and other comments in AMS, 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.

(8) **The taxpayer was authenticated and the return is deemed identity theft** and is being resolved or has been resolved in the batch process, see the chart below for any additional account actions and to respond to the taxpayer:

IF	AND	THEN
1 The taxpayer states they filed the tax return.	The return is not posted on MFT 32 as a TC 976 (DLN of the TC 976 matches DLN of the return in question). (Generally, this will be returns for tax year 2021 and returns for tax year 2020 prior to cycle 47 of the current processing year).	• **If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition.** • Open an IDRS control base on MFT 30 containing the following information: C#,HOLD432RV,M,32RV 1487355555,* • Document the call 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. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
2 The taxpayer states they filed the tax	The return is posted on MFT 32 as a TC 976 (DLN of the TC 976 matches DLN of the return in question).	See IRM 25.25.6.5.5.3, The Taxpayer's Return is Posted on MFT 32.

IF	AND	THEN
return - any tax year.		
3 The taxpayer states they filed the tax return.	The unpostable is closed with a URC "D" or if the unpostable is open and it will be closed in the batch process with a URC "D". (Generally, this will be returns for tax year 2019 and prior and returns for tax year 2020 on or after cycle 47 of the current processing year.)	• **If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition.** • See IRM 25.25.6.5.5.4, The Taxpayer's Return has been Archived/Deleted, to resolve the account and advise the taxpayer.
4 The taxpayer states they did not file the tax return (any tax year).	The unpostable condition is open or closed.	• **If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition.** • Issue an identity theft letter to the taxpayer based on whether the account has a posted TC 971 AC 527 or not, see paragraph 4 of IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0". • Input a TC 971 AC 506 with the appropriate MISC field based on the account conditions, see paragraph 4 of IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0". • If the taxpayer states they will be filing a return or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the Internal Revenue Service (IRS). Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or

IF	AND	THEN
		has already mailed their return, do not advise them to mail a return into the IRS. • Document the authentication results, and other comments in AMS, 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.

IRM 25.25.6.5.5.1(3) - Clarified when Where's My Refund can be accessed and when to call for assistance.

(3) If the taxpayer's return that is/was unpostable (UP) 126 reason code (RC) "0" was closed as an identity theft return, follow the chart below to resolve the account and advise the taxpayer:

IF	AND	THEN
1 The action employee is changing the unpostable resolution	The action is being taken the same day as the day of input **or** within the quality review cycle time frame for the TC 971 AC 111 and TC 971 AC 506	• Contact the manager or lead to reject the unpostable resolution using CC UPREVE, see IRM 3.13.122.14.2, Command Code (CC) UPREV (The unpostable may need to be reassigned using CC UPASG.) • If the corrective action is being taken the same day: Use CC TERUP to delete the TC 971 AC 111 and TC 971 AC 506. • If corrective action is being taken within the quality review cycle time frame for the TC 971 AC 111 and TC 971 AC 506 - the manager or lead must reject the TC 971 AC 111 and TC 971 AC 506 in the quality review process. • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 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. • **Exception:** If the account is a "first time filer" account and the entity has not been

IF	AND	THEN
		established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established. • If an unreversed TC 971 AC 129 is present on the module, input a TC 972 AC 129, 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. • Input a TC 971 AC 850 (on current or two prior tax year returns) if the taxpayer requested a direct deposit and any of the following exist: ♦The taxpayer is in a disaster area and did not pass HRA ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds) ♦The account contains a TC 971 AC 123 with STEP-UP AUTH in the MISC field ♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return **Note:** A TC 971 AC 850 cannot be input on an account that has not been established. • If the taxpayer states that their address has changed, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, a dd AMS notes indicating an address change was input. • Document the call 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. • Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund, advise whether the refund will be issued as a direct deposit or a paper check. (If the direct deposit information was input incorrectly by the

IF	AND	THEN
		taxpayer, advise them to contact the financial institution.) Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
2 The corrective action is not input on the same day or within the quality review time frame for the TC 971 AC 111 and TC 971 AC 506	The return is NOT posted on MFT 32	• Initiate a Form 4442/e-4442, *Inquiry Referral*, to RIVO using the referral category "RICS RIVO - TPP". • Include the following in the remarks on the Form 4442: ♦ Include "MFT 32 Reversal Request" the taxpayer was authenticated and add the DLN of the return to be moved from MFT 32 to MFT 30. Verify the DLN number before submitting • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124, input a TC 972 AC 121 or TC 972 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), 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. • **Exception:** If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established. • If an unreversed TC 971 AC 129 is present on the module, input a TC 972 AC 129, 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. • If the taxpayer requested a direct deposit, but the routing and/or bank account number

IF	AND	THEN
		do not match, input a TC 971 AC 850 (on current or two prior tax year returns) to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return. Advise the taxpayer the refund will not be a direct deposit and will be a paper check to the address on the return. (Excluding RAL or RAC refunds.) • Document the call 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. • Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund, advise whether the refund will be issued as a direct deposit or a paper check. (If the direct deposit was input incorrectly by the taxpayer, advise them to contact the financial institution.)Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

IRM 25.25.6.5.5.2.1 - Clarified when Where's My Refund can be accessed and when to call for assistance.

(1) The taxpayer was authenticated as required and research of the account indicates the taxpayer's return is posted and meets the conditions as stated below. Take the following actions to reinstate the return data and to release the refund

IF	THEN
1 • The taxpayer’s return data was posted to MFT 30 but was reversed by Return Integrity Verification Operations (RIVO) • The account contains a transaction code (TC) 972 action code (AC) 129 • The account **does not** contain a TC 971 AC 052 **or** the account contains a TC 971 AC 052 with a MISC field of "RRPIDT" **Note:** The TC 971 AC 052 indicates the return was selected by the RIVO filters for income and withholding verification and therefore the income and withholding on the return must be verified prior to releasing the refund.	• Update the address, as necessary. • Reinstate the original return using the IAT xClaim tool and issue the refund. (Post delay the adjustment by 1 cycle if inputting an address change.) • Open an IDRS control base containing the following information (if not already present): C#,NONIDTREV,M,MISC 1487333333,* • If an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the return in question) is present, input a TC 972 AC 121 or TC 972 AC 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. • 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", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522. • Document the call in Account Management Services (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. • Advise the taxpayer to allow 6 weeks to receive the refund and whether the refund will be issued as a direct deposit or paper check. If they have not received their refund after 6 weeks, advise the taxpayer to review the refund information on Where’s My Refund?, on irs.gov or on the IRS2Go mobile app for smart phones after 2 - 3 weeks, to determine if the refund has been issued, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don’t have access to the internet or for additional assistance after 6 week timeframe.

IRM 25.25.6.5.5.2.2(3) - Clarified when Where's My Refund can be accessed and when to call for assistance.

(3) Take the following actions to reinstate the return and advise the taxpayer:

IF	THEN
1 The taxpayer was authenticated as required and meets the criteria in paragraph 1 **and** Income and withholding **do not verify**	○ Update the address, as necessary. ○ Reinstate the original return using the IAT xClaim tool and issue the refund. (Post delay the adjustment by 1 cycle if inputting an address change.) ○ If an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the return in question) is present, input a TC 972 AC 121 or TC 972 AC 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. ○ When inputting a TC 972 AC 129, open an IDRS control base containing the following information (if not already present): C#,NONIDTREV,M,MISC 1487333333,* ○ 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", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522. ○ Document the call in Account Management Services (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. ○ Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

IRM 25.25.6.5.5.2.3 - Clarified when Where's My Refund can be accessed and when to call for assistance.

(1) The taxpayer was authenticated and research of the account indicates the taxpayer's return is posted and the account has the following conditions:

- The taxpayer's return data was posted to MFT 30 but has been reversed by Return Integrity Verification Operations (RIVO)
- The account may contain a transaction code (TC) 971 action code (AC) 123 with a MISC field of "TPP RECOVERY"
- The account contains a TC 971 AC 129 with a MISC field of the document locator number (DLN) of the return in question and "BKLD"
  OR
  A TC 971 AC 129 with "IVO EL IDT" in the MISC field

(2) Returns in the External Lead Program # [redacted] # , therefore the refunds cannot be released without verification of the return or RIVO approval, see IRM 25.25.8, Revenue Protection External Lead Procedures, for background information regarding the External Lead Program.

(3) # [redacted] # Use the chart below to resolve the account and advise the taxpayer:

IF	THEN
1 The wages and withholding do not verify per command code (CC) IRPTR # [redacted] # **Note:** # [redacted] # **OR** The income verifies per CC IRPTR, however CC BMFOLP # [redacted] # for the company for	• Update the address, as necessary. • Input a TC 971 AC 850 if not already present (on current or two prior tax year returns). • Reinstate the return data using the IAT xClaim tool with a hold code "4". (If inputting an address change or a TC 971 AC 850 - post delay the adjustment by 1 cycle.) • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, 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. • When inputting a TC 972 AC 129, open an IDRS control base containing the following information (if not already present): C#,NONIDTBKRV,M,MISC 1487333333,* • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN

IF	THEN
the tax year in question. **OR** The taxpayer identification number on the return is an Individual Taxpayer Identification Number (ITIN) **and** # [redacted] # **OR** The CC IRPTR data contains one of the following statements: • # [redacted] # • # [redacted] # • # [redacted] #	in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 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. • 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. • 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", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522. • Document the call 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. • Advise the taxpayer to allow 9 weeks to complete the processing of the return. Advise the refund will be issued as a paper check. Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where’s My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don’t have access to the internet or for additional assistance after the 9 week timeframe.
2	• Update the address, as necessary.

IF	THEN
The wages and withholding verify per CC IRPTR within tolerance # [redacted] # including amounts claimed on Form 8959, *Additional Medicare Tax*, and # [redacted] # **OR** The income on the return is from # [redacted] # or the federal withholding verifies within tolerance # [redacted] #	• Input a TC 971 AC 850 if not already present (on current or two prior year tax returns) • Reinstate the return data using the IAT xClaim tool with a hold code "0". (If inputting an address change or a TC 971 AC 850 - post delay the adjustment by 1 cycle.) • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, 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. • When inputting a TC 972 AC 129, open an IDRS control base containing the following information (if not already present): C#,NONIDTBKRV,M,MISC 1487333333,* • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 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. • 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. • 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", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522. • Document the call 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

IF	THEN
	Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Advise the taxpayer to allow 6 weeks to receive the refund and that the refund will be issued as a paper check. If they have not received their refund after 6 weeks, advise the taxpayer to review the refund information on Where's My Refund?, on irs.gov or on the IRS2Go mobile app for smart phones after 2 - 3 weeks, to determine if the refund has been issued, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 6 week timeframe.

IRM 25.25.6.5.5.4(3) - Clarified when Where's My Refund can be accessed and when to call for assistance.

(3) Take the following actions to resolve the account and respond to the taxpayer:

IF	AND	THEN
1 The account indicates the return has been archived or deleted and the account contains any of the following: • Command code (CC) UPTIN shows unpostable resolution code (URC) "D" **AND/OR** • CC TRDBV shows "GUF VOIDED/DELETED" or "GUF PERFECTED" **Note:** "GUF PERFECTED"	The return was electronically (ELF/MEF) filed	• Send a Form 4442/e-4442, *Inquiry Referral* to RIVO using the referral category, "RICS RIVO - TPP". Include in the remarks the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing. • 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 with a MISC field of "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity

IF	AND	THEN
notation appears when the resolution actions to move the return to MFT 32 did not complete prior to the end of year cycle deadline and the return is archived. • The CC TRDBV "CODES" screen shows unpostable (UP) 126 reason code (RC) "0"		Theft Case Closure, IRS Identified. • 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", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522. • 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. • If an unreversed TC 971 AC 129 is present on the module see paragraph (4) in IRM 25.25.6.7.1, Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures. Follow the instructions for reversing the TC 971 AC 129 with specific MISC field. • Document the call 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. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile

IF	AND	THEN
		app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
2 Same conditions as above	The return was a Paper filed return	• Ask the taxpayer to submit a signed copy of their tax return by fax and advise that faxing the return will expedite processing. • They may submit the signed copy via fax to # [redacted] # • If the taxpayer cannot submit a faxed copy, ask the taxpayer to mail in the copy. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053 • Follow bullets 2-5 in row above to complete actions on the account and advise taxpayer of timeframe.

IRM 25.25.6.6(2) (6) - Added TPP letter guidance and multiple TPP letter errors information, reformatted blocks throughout. Clarified when Where's My Refund can be accessed and when to call for assistance.

(2) When a return is selected for additional authentication, one of the following letters will be sent to the taxpayer advising them to contact TPP, access the Identity Verification Service website, or visit their local Taxpayer Assistance Center (TAC), to authenticate their identity:

Note: # [redacted]

[redacted] #

Note: Issuance of the letter will not appear on command code (CC) ENMOD however, CC TXMODA may contain a TC 971 AC 123 with the letter number in the MISC field. Due to programming issues, some accounts will show multiple TPP letter markers and in some instances, multiple letters may be issued in error. If the caller inquires about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.

- Letter 4883C, Potential Identity Theft during Original Processing - issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)
- Letter 5447C, Potential Identity Theft during Original Processing; Foreign Address - issued on accounts for returns filed with an address outside the United States (5447SP - Spanish version)
- Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY* - issued on accounts with a TC 971 AC 123 with "TAC AUTH ONLY" in the MISC field or "HIGH RISK AUTH" (5747SP - Spanish version). The letter comes with the online verification option that instructs the taxpayer to use the ID Verify website at www.idverify.irs.gov to authenticate their identity and also provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits. Be aware that some taxpayers will not be provided the online option if exception criteria is met.
- Letter 5071C, *Potential Identity Theft During Original Processing with Online Option* - issued for accounts meeting specific criteria. The letter will provide a web address to the Identity Verification Service landing page located via the IRS.gov website. The letter and the website instruct the taxpayer to use the IDverify website to authenticate their identity.
- For the 2021 filing season, a pilot will be conducted with two new TPP authentication letters. The pilot letters will be issued to a limited amount of taxpayers, all other TPP taxpayers selected for authentication will be issued one of the regular TPP letters listed above.
  - **Letter 6330C**, Potential Identity Theft during Original Processing
  - **Letter 6331C**, Potential Identity Theft during Original Processing with Online Option

  If taxpayers call regarding one of the pilot letters, assistors will follow the instructions for the corresponding letter below.
  -If the caller was issued the **Letter 6330C**, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM.
  -If the caller was issued the **Letter 6331C**, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM.

The new pilot letters **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter.
Issue corresponding letter:
Letter 6330C = 4883C
Letter 6331C = 5071C

Note: For information on the ID Verify process, see IRM 25.25.6.3.5, ID Verify - TPP Online Authentication.

(3) The taxpayer can obtain additional information regarding the letter, required authentication documents, and other identity theft information by using the letter number (example 4883C) as a keyword in the search field on IRS.gov.

(4) Prior to taking any actions in this IRM section, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues.

(5) If the taxpayer **has not** received a TPP letter, determine if the taxpayer has allowed the appropriate processing time frame, see IRM 21.4.1.4, Refund Inquiry Response Procedures, before continuing with the call. If the taxpayer has not allowed the appropriate processing time frame, advise the taxpayer to allow the appropriate time frame and call back. If the taxpayer has allowed the appropriate time frame or has received a TPP letter, proceed with the instructions below.

Exception: Taxpayers calling because their return was rejected by the IRS due to their taxpayer identification number (TIN) being previously used to file a return do not need to allow the appropriate processing time frame.

Note: If the unpostable (UP) 126 reason code (RC) "0" posted to the account within 14 days of the date of the call, **AND** a TC 971 AC 123 containing the letter number in the MISC field is **NOT** present, then advise the caller to allow 14 days (30 days for Letter 5447C) from the status date on CC UPTIN of the UP 126 RC "0" to receive the TPP letter. If the TC 971 AC 123 with the letter number in the MISC field **IS** present, then advise the caller to allow 14 days (30 days for Letter 5447C) from the posting date of the TC 971 AC 123. For example: Returns held up in the Error Resolution System (ERS) process may be past the normal processing time frame, however the return was only recently selected by the TPP program.

(6) Follow the chart below to advise the taxpayer and resolve the account:

IF	THEN
# [redacted]	For unresolved TPP issues: • Advise the taxpayer to visit the ID Verify website at

IF	THEN
[redacted] #	www.idverify.irs.gov to authenticate their identity (unless you see Letter 4883C or 6330C was issued for year in question). ID Verify is safe and is the fastest option to complete authentication. ID Verify no longer requires the control number on the letter to attempt authentication. • Remind the caller they **must** have the following documents when they call or access the website: ○ The TPP letter ○ A copy of the return they filed (current year/prior year) ○ A copy of the return for the year prior to the one in question - (if they filed one) ○ Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. • If the taxpayer has been unable to authenticate online or chooses not to, provide the TPP phone number (800-830-5084) and advise taxpayer you are transferring them to the TPP authentication line for further assistance. • If the caller has previously attempted authentication and failed or must visit a TAC office to complete authentication based on TPP markers, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for additional guidance.

IF	THEN
	English - #1018 or Spanish - #1019
1 The taxpayer received a TPP letter but the taxpayer has **not filed** a return. **OR** The taxpayer tried to file their return electronically but it was rejected by the IRS because their TIN had been previously used to file a return **and** the account has TPP indicators.	See IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research.
2 The taxpayer is calling in response to the Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY* **and filed** the return in question.	Advise the taxpayer to follow the instructions in the letter. (Do not advise the caller to call the TPP line.) • The taxpayer **must** visit the online Id Verify website at www.idverify.irs.gov (ID Verify no longer requires the TPP letter control number to attempt authentication) Advise the taxpayer using the online IDverify website is safe and the fastest way to authenticate their identity. OR • Visit the local TAC for assistance, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non TPP Assistors, for additional guidance. **Exception:** # [redacted] #

IF	THEN
3 The taxpayer states they received one of the TPP letters addressed to them, they filed a return, **and** they **have not** contacted TPP or previously authenticated.	See IRM 25.25.6.6.1, Procedures for when the Caller has Received a Taxpayer Protection Program (TPP) Letter.
4 The taxpayer states they have filed a return **and** received the TPP letter but lost it.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.
5 The taxpayer has **not** received a TPP letter, they filed a return and the **processing time frame has been met** per paragraph 5 above.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.
6 The taxpayer states they filed a return and CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS # 148xxxxxxx) **and/or** CC IMFOLT or TXMODA shows a TC 971 AC 123 with a MISC field "TPP RP".	• # [redacted] # • Document the call 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 • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. • The taxpayer may call toll-free,

IF	THEN
	800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
7 The taxpayer states they have previously authenticated and have not received their refund or notice.	• Determine if the taxpayer has allowed the appropriate processing time frame of 9 weeks from the date they authenticated. • If the taxpayer has not allowed 9 weeks from the date they authenticated, advise the taxpayer to allow the appropriate time frame and call back. Advise they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app for refund status. • If the taxpayer has allowed the appropriate time frame, proceed with the instructions below. • Research the account. If the TPP issue has been resolved, see IRM 25.25.6.6.4, Taxpayer Protection Program (TPP) Issue Resolved - Refund Not Received. • If the TPP issue has not been resolved, see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue Not Resolved.
8 The caller is a third-party (not a Power of Attorney (POA)) and the taxpayer is not available	The third-party is not able to discuss the TPP issue. Advise the caller that you are not able to discuss the account with them without the taxpayer being present. Advise the caller to call back when the taxpayer is available or have the taxpayer call the IRS. If the taxpayer has received the TPP letter, advise the caller that the taxpayer may also respond to the letter in writing.
9 The Letter 5216, *Taxpayer Cannot Authenticate*, was	• Advise the caller to follow the guidance in the letter. • If the account was accessed in AMS, document the call in AMS,

IF	THEN
issued	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. • If the account was not accessed in AMS, no other account actions are required.
10 # [redacted] #	Transfer the caller to the TPP line. Transfer to TPP English - #1018 or Spanish - #1019

IRM 25.25.6.6.1(1) (3) - Added TPP letter guidance and multiple TPP letter errors information and guidance.

(1) The caller has stated they have a Taxpayer Protection Program (TPP) letter (Letter 4883C/SP (or 6330C) - Letter 5071C/SP (or 6331C) - Letter 5447C/SP - Letter 5747C/SP) and have not previously contacted the Internal Revenue Service (IRS) to resolve the issue.

Note: # [redacted] #

(2) Prior to taking any actions in this IRM section, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues.

(3) Follow the instructions in the chart below to advise the taxpayer and resolve the inquiry:

Note: **Temporary Guidance due to COVID-19 Impact** Throughout the remainder of this section, for instances where the caller must visit a TAC to complete the authentication process, if the caller is unable to visit the TAC due to COVID reasons or restrictions, provide the **fax** instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors.

Note: If the account involves a taxpayer who is a minor, see IRM 11.3.2.4.10, Minors, for guidance on who is authorized to receive information and answer on their behalf.

IF	AND	THEN

# [redacted] #		For unresolved TPP issues: 	
		
		• Advise the callerer to visit the ID Verify website at www.idverify.irs.gov to authenticate their identity (unless you see Letter 4883C or 6330C was issued for year in question). ID Verify is safe and is the fastest option to complete authentication. ID Verify no longer requires the control number on the letter to attempt authentication.
		• Remind the caller they **must** have the following documents when they call or access the website:
		  ○ The TPP letter
		  ○ A copy of the return they filed (current year/prior year)
		  ○ A copy of the return for the year prior to the one in question - (if they filed one)
		  ○ Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.
		• If the caller has been unable to authenticate online or chooses not to, provide the TPP phone number (800-830-5084) and advise taxpayer you are transferring them to the TPP authentication line for further assistance.
		• If the caller has previously attempted authentication and failed or must visit a TAC office to complete authentication based on TPP markers, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for

IF	AND	THEN
		additional guidance. English - #1018 or Spanish - #1019
1 The caller does not have the letter with them.	The caller states they filed a return.	Advise the caller to locate the letter and follow the instructions in the letter. Taxpayers issued Letter 4883C/SP (or 6330C) or Letter 5447C/SP must call the number in the letter. Taxpayers issued Letter 5071C/SP (or 6331C) can access the Identity Verification Service website or call the number listed in the letter. Remind the caller they **must** have the following documents when they call or access the website: • The TPP letter • A copy of the return they filed (current year/prior year) • A copy of the return for the year prior to the one in question - (if they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. Taxpayers with a Letter 5747C/SP must visit the ID Verify website or go to the Taxpayer Assistance Center (TAC), see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for additional guidance. Advise the taxpayer using the online ID Verify website is safe and the fastest way to authenticate their identity. **Exception:** # [redacted] # Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account

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<tr><td></td><td></td><td>Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</td></tr>
<tr><td>2
The caller has the TPP letter with them.</td><td>The caller states they filed a return.</td><td>Advise the caller to follow the instructions in the letter. Taxpayers issued Letter 4883C/SP (or 6330C), or Letter 5447C /SP must call the telephone number listed in the letter from 7:00 a.m. to 7:00 p.m. (local time), Monday through Friday. Taxpayers issued Letter 5071C /SP (or 6331C) can access the Identity Verification Service website or call the number listed in the letter. Remind the caller they must have the following documents when they call or access the website:
The TPP letter (ID Verify no longer requires the TPP letter control number to attempt authentication)
A copy of the return they filed (current year/prior year)
A copy of the return for a year prior to the one in question - (if they filed one)
Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.
Document the call in AMS, 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.
Taxpayers with a Letter 5747C/SP must visit the ID Verify website or go to the TAC, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for additional guidance. Advise the taxpayer using the online ID Verify website is safe and the fastest way to authenticate their identity.

Exception: # [redacted] #</td></tr>
</table>

IF	AND	THEN
		If referring the caller to the TAC, document the call in AMS, 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.
3 The taxpayer states they have received a TPP letter (Letter 4883C/SP (or 6330C), Letter 5071C/SP (or 6331C), Letter 5447C/SP, or Letter 5747C/SP).	The taxpayer states they filed a return and have received their refund.	• Thank the caller for the information and advise them to disregard the letter. • If the account contains an unreversed TC 971 AC 129 and/or TC 971 AC 124, input a TC 972 AC 129 and/or TC 972 AC 124 (as applicable), Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • When inputting a TC 972 AC 129, open an IDRS control base with the following information: C#,NONIDT,M,MISC 1487333333,* • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS), select "Other Entity" as the issue.

IRM 25.25.6.6.2(1) (3) - Added TPP letter guidance and exception for paper cases.

(1) The caller has not received the Taxpayer Protection Program (TPP) letter issued to them, or the caller received the letter but lost it. The account will contain the transaction code (TC) 971 action code (AC) 123 containing the letter number in the MISC field. If no TC 971 AC 123 MISC Letter xxxx marker is present, the TPP letter cannot be issued.

Note: # [redacted] #

Exception: # [redacted]

[redacted] #

Exception: # [redacted] # to transfer the caller to the TPP phone line.

(2) Prior to taking any actions in this IRM section, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues.

(3) When the caller states they have not received a TPP letter, the appropriate processing time frames, see IRM 21.4.1.4, Refund Inquiry Response Procedures, must be met before continuing with the call.

Note: If the unpostable (UP) 126 reason code (RC) "0" can be seen on the account and the status date on command code (CC) UPTIN is within 14 days of the date of the call, **AND** a transaction code (TC) 971 action code (AC) 123 containing the letter number in the MISC field is **NOT** present, then advise the caller to allow 14 days (30 days for the Letter 5447C) from the status date on CC UPTIN of the UP 126 RC "0" to receive the TPP letter. If the TC 971 AC 123 with the letter number in the MISC field **IS** present, then advise the caller to allow 14 days (30 days for Letter 5447C) from the posting date of the TC 971 AC 123. For example: Returns held up in the Error Resolution System (ERS) process may be past the normal processing time frame, however the return was only recently selected by the TPP program.

(4) If the caller has not received a TPP letter or the caller received the letter and then lost the letter, follow the chart below for the necessary account actions and to respond to the caller:

Note: The TPP letter may be reissued up to two times to the name and address on the return in question. Letter 6330C and 6331C cannot be reissued, employees will issue Letter 4883C in place of the 6330C and issue the 5071C in place of the 6331C. (TPP letters are issued without a taxpayer identification number therefore, a copy of the letter cannot be issued to a Power of Attorney.) If the caller does not receive the third TPP letter, refer the caller to the Taxpayer Assistance Center (TAC). Non-TPP assistors see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors. TPP assistors see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to assist the taxpayer with scheduling the TAC appointment and for additional instructions.

Note: **Temporary Guidance due to COVID-19 Impact** Throughout the remainder of this section, for instances where the caller must visit a TAC to complete the authentication process, if the caller is unable to visit the TAC due to COVID reasons or restrictions, provide the **fax** instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-

Free Assistors.

Note: Due to COVID closures or delays, there are some countries unable to receive mail, therefore, some taxpayers may not receive the Letter 5447C/SP. If a taxpayer lives in a foreign address and was issued a Letter 5447C/SP, but did not receive it, provide the taxpayer the TPP number and transfer the call to the TPP line.

IF	THEN

# [redacted] #	For unresolved TPP issues: 	
	
	• Advise the taxpayer to visit the ID Verify website at www.idverify.irs.gov to authenticate their identity (unless you see Letter 4883C or 6330C was issued for year in question). ID Verify is safe and is the fastest option to complete authentication. ID Verify no longer requires the control number on the letter to attempt authentication.
	• Remind the caller they **must** have the following documents when they call or access the website:
	    ○ The TPP letter
	    ○ A copy of the return they filed (current year/prior year)
	    ○ A copy of the return for the year prior to the one in question - (if they filed one)
	    ○ Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.
	• If the taxpayer has been unable to authenticate online or chooses not to, provide the TPP phone number (800-830-5084) and advise taxpayer you are transferring them to the TPP authentication line for further assistance.
	• If the caller has previously attempted authentication and failed or must visit a TAC office to complete authentication based on TPP markers, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for additional guidance.
	
	English - #1018
	or
	Spanish - #1019

1	• Issue the appropriate TPP letter (Letter 4883C

IF	THEN
The address provided by the caller matches the address of the return filed, see CC TRDBV or MeFile record, **OR** the address matches the address on CC ENMOD. **Note:** Consider minor street or state spelling errors (including Major City Codes, see Exhibit 3.41.277-4, Major City Codes) or missing apartment numbers as a verified address. Send the letter to the correct address but do not update CC ENMOD.	/SP (in place of 6330C) - Letter 5071C/SP (in place of 6331C) - Letter 5447C/SP - Letter 5747C/SP) to the caller at the verified address. See the appropriate exhibit for the correct codes and fill-ins to use in the letter, Exhibit 25.25.6-2, Manually issuing the Letter 4883C/SP, Potential Identity Theft during Original Processing, or Exhibit 25.25.6-3, Manually issuing the Letter 5447C/SP, Potential Identity Theft during Original Processing, Foreign Address, Exhibit 25.25.6-4, Manually issuing the Letter 5747C/SP, Potential Identity Theft during Original Processing, TAC AUTH ONLY or Exhibit 25.25.6-5, Manually issuing the Letter 5071C/SP, Potential Identity Theft During Original Processing with Online Option. • Advise the caller of the following: ♦To allow 14 days to receive the letter (30 days for Letter 5447C) ♦To follow the instructions in the letter ♦ They must have the following documents when calling the TPP phone line: ♦The TPP letter ♦A copy of the return they filed (current year/prior year) ♦A copy of the return for the year prior to the one in question - (if they filed one) ♦Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. • Document the authentication results, and other comments in AMS, 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.
2 The address provided by the caller does not match the address of the return filed or the address on CC ENMOD (for example, the caller may have moved since filing of the return).	• Advise the caller you cannot reissue the letter and you are referring them to the TAC, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors. **Note:** TPP assistors see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer

IF	THEN
	Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors. • Advise the caller to submit a change of address with the post office. • Document the authentication results and other comments in AMS, 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.

IRM 25.25.6.6.4 - Clarified when Where's My Refund can be accessed and when to call for assistance and added additional guidance.

(1) Taxpayers may contact the IRS after their Taxpayer Protection Program (TPP) issue has been resolved to determine when their refund will be issued or applied as requested.

(2) Prior to taking any actions in this IRM section, complete authentication procedures, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues.

(3) If the taxpayer states they have completed authentication and are checking on their refund, credit elect or account balance; ask if they have allowed the appropriate time frame for the refund to be received. In most cases, the taxpayer was advised to allow 9 weeks (16 weeks for duplicate filing cases) for the refund to be received. Advise the taxpayer to allow the appropriate time frame for processing from the date they authenticated and to review their return processing status after 2-3 weeks at Where’s My Refund?, on irs.gov or the IRS2Go mobile app for smart phones.

(4) If the taxpayer states they have allowed the processing time frame, research the account for any open or unresolved TPP issues. If all TPP issues have **not** been resolved, see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue not Resolved.

(5) If all TPP issues have been resolved and the taxpayer allowed the appropriate time frame to receive the refund or notice, follow the chart below to respond to the taxpayer and resolve the account:

Note: If the TPP/IDT markers have not been reversed on the account, input reversal transactions using appropriate Exhibit instructions for specific marker. An unreversed marker alone does not meet TPP criteria unless there's an associated UNP 1260 with the matching DLN or there is no evidence the return in question is being moved to MFT 30 or being reprocessed.

<table>
<tr><th>IF</th><th>THEN</th></tr>
<tr><td>1
The return is posted to the account (transaction code (TC) 150 present) and the refund was issued (TC 846/TC 840 or refund offset indicators present).</td><td>Follow Normal Refund Inquiry Procedures see IRM 21.4, Refund Inquiries.</td></tr>
<tr><td>2
The return is posted on the account (TC 150 present) and the refund is held on the account with a -R Freeze.</td><td>Refer to IRM 21.5.6.4.35.3, -R Freeze Overview for Accounts With Return Integrity Verification Operations (RIVO) Involvement, for additional procedures.</td></tr>
<tr><td>3
For current year processing 2021 and 2020 returns
The MFT 32 systemic reversal process has started, review the account for the following:

- If paper return, a RIVO control is present
- If electronic ELF/MEF return, open control shows
- TPP/IDT markers have been reversed
- Open control CXX,RTP-MMDD present

AND
The 9 weeks (or 16 weeks for duplicate filing cases) have not passed</td><td>Advise the taxpayer the return is still processing and to allow 9 weeks (or 16 weeks for duplicate filing cases) from the input of the reversal transaction.</td></tr>
<tr><td>4
For current year processing 2021 and 2020 returns
The MFT 32 systemic reversal process has started, review the account for the following:</td><td>Research the account for return status, check for open/monitor controls, including unpostable transactions or CC ERINV for ERS status. Follow appropriate IRM procedures if return has not posted due to a processing issue. Advise the taxpayer of the timeframe based on the status of the return. Continue to next bullet if no</td></tr>
</table>

IF	THEN
- If paper return, a RIVO control is present - If electronic ELF/MEF return, open control shows - TPP/IDT markers have been reversed - Open control CXX,RTP-MMDD present AND • The 9 weeks (or 16 weeks for duplicate filing cases) **have** passed	return processing evidence is found. • Determine if MFT 32 reversal procedures were input correctly (i.e. DLN matches on TC 971 AC 111), review IRM 25.25.6.7.1, Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures. If reversal transaction did not post correctly follow procedures below. • If after account research, no evidence is found that the tax return was sent to processing or in Unpostables, ERS status or pending to post, advise the taxpayer the return must be sent to processing again and apologize for the delay. • If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, *Inquiry Referral* to RIVO using the referral category, "RICS RIVO - TPP". • Include in the remarks, “MFT 32 Reversal - Second Request” the authentication of the taxpayer and the DLN of the taxpayer’s return to be sent for processing (verify the DLN number). Advise the taxpayer to allow 60 days for processing. • For paper returns follow second and third bullet in box 6 below. • If the return has not posted but markers have been reversed and the account contains an open/monitoring control (RTP), initiate a Form 4442/e-4442 using "RICS RIVO - TPP" queue. Include in the remarks “MFT 32 Reversal Request” and the DLN of the return to be sent to processing. Verify the DLN number. • Advise the taxpayer to allow 60 days for processing.
5 For 2019 and prior year returns	• Research CC TXMOD for an IDRS control with RTPXXXX (Return to Process) in the activity code, if

IF	THEN
• The MFT 32 reversal process has started, review the account for the following: -If paper return, a RIVO control is present -If ELF/MEF return, open control shows -TPP/IDT markers have been reversed -Open control CXX,RTP-MMDD present	present, and the return is an ELF/MEF return, and it has been 60 days or more from the control date, advise the taxpayer to allow another 60 days from the date of the call. Apologize and explain that due to the pandemic closures there are some offices experiencing delays. • For paper returns, if no RTPXXXX (Return to Process) in the activity control, and the account is not resolved, apologize to the taxpayer, and ask the taxpayer to submit a copy of the tax return to fax number # [redacted] # to expedite the processing of the return and allow 60 days for processing from fax in date. • If the taxpayer cannot fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053. • Advise the taxpayer to allow 90 days for processing if mailed in. • If it has been 60 days or more after the return was submitted by fax or the additional ELF/MEF return timeframe in bullet 1 has expired, initiate a Form 4442/e-4442 using "RICS RIVO - TPPI" queue. • Advise the taxpayer to allow 60 days from the date of the Form 4442. Apologize for the delay and explain that due to the pandemic closures there are some offices experiencing delays.
6 For all 2019 and prior year paper returns • The MFT 32 reversal process has started, review the account for the following:	• Advise the taxpayer Letter 0418C was issued to request a copy of their tax return. • To expedite the processing of the return, ask the taxpayer to submit a copy of the tax return to fax # [redacted] # .

IF	THEN
- If paper return, a RIVO control is present or • Monitoring control is present for 418C **AND** • A Letter 418C, was issued.	• If the taxpayer has already responded to the letter or hasn't received the letter, they may still submit an fax copy. • Advise the taxpayer to allow 4-6 weeks for processing if mailed in or if submitting a faxed copy. • If the taxpayer cannot fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053. • Apologize for the delay and explain that due to the pandemic closures there are some office experiencing delays. • If the 4-6 week timeframe has expired, apologize to the taxpayer and go to the second bullet above and request the return and ask taxpayer to allow 60 days.
7 The return is posted and the refund is held and the account contains a TC 971 action code (AC) 129 or a TC 972 AC 129 and it has been 9 weeks or more since the IDRS control base was opened with activity codes "NONIDT", "NONIDTRESQ", "NONIDTBKLD", or "NONIDTREV".	• Complete a Form 4442/e-4442 to RIVO using the "RICS RIVO Unresolved Module Freeze Only" queue. • Advise the taxpayer to allow 60 days.

IRM 25.25.6.7 - Added UPRES release cycle field number and unpostable warning if UNP is closed without delay.

(1) MFT 32 will contain tax returns that are known instances of identity theft. In the processing year, only unprocessed current tax year and the preceding tax year return (for example, 2021 and 2020) can be moved/posted to MFT 32 or moved from MFT 32 to MFT 30. Returns posted to MFT 30 (TC 150 present) cannot be moved to MFT 32. Unprocessed returns can be moved/posted to MFT 32 using one of the following actions:

- Posting a transaction code (TC) 971 action code (AC) 111 to MFT 30

- Editing Special Processing Code (SPC) "T" on the return

(2) When a TC 971 AC 111 posts to MFT 30 it will contain the document locator number (DLN) of the identity theft return in the MISC field of the transaction. A TC 976 with the same DLN of the identity theft return will post on MFT 32. When SPC "T" is edited on the return, a TC 971 AC 111 will not appear on MFT 30.

Note: If a return cannot be located on MFT 30, research command code (CC) IMFOLI to determine if a MFT 32 module is present. If present, review MFT 32 for the posting of a TC 976 containing the DLN of the return in question. Research CC TRDBV to obtain the return information.

(3) If an unprocessed current tax year return (2021) or preceding tax year (2020) return is identified as an identity theft return, take the following actions:

Note: Resolve the unpostable condition using the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT).

Reminder: Beginning in cycle 47 of the current processing year, returns for the preceding tax year (example: 2020) cannot be moved **to** or **from** MFT 32. If action is taken to move the return to or from MFT 32 on or after cycle 47, an unpostable will generate and will be reassigned to the employee for corrective action.

IF	AND	THEN
1 Single/multiple return(s) for tax year 2021 or 2020 and are unpostable (UP) 126 reason code (RC) "0". **Note:** Beginning in cycle 47 of the current processing year, returns for tax year 2020 can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 47, an unpostable will generate and will be reassigned to the employee for corrective action.	The return(s) is/are deemed identity theft.	• Input TC 971 AC 111 on MFT 30, see Exhibit 25.25.6-8, Command Code (CC) FRM77 Transaction Code (TC) 971 Action code (AC) 111 Input Screen. • Using CC UPRES, close the unpostable(s) with a unpostable resolution code (URC) "6" include a computer condition code (CCC) "3" and input a release cycle in the REL CYC field that is one cycle beyond the current cycle (YYYYCC). (Review your action prior to input and ensure REL CYC field 48 is on CC UPRES, otherwise an Unpostable transaction will generate.) **Note:** If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and

IF	AND	THEN
		include in the remarks "EXISTING CCC 3".
2 Multiple returns for tax year 2021 or 2020 and are UP 126 RC "0". **Note:** Beginning in cycle 47 of the current processing year, returns for tax year 2020 can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 47, an unpostable will generate and will be reassigned to the employee for corrective action.	One return is deemed identity theft and one return is deemed non-identity theft (valid and identity theft returns are unpostable).	• For the identity theft return, input TC 971 AC 111 on MFT 30, see Exhibit 25.25.6-8, Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen. Verify the DLN entry to avoid processing delays. • For the identity theft return, using CC UPRES, close the unpostable with a URC "6" include a CCC "3" and input a release cycle in the REL CYC field that is one cycle beyond the current cycle (YYYYCC). (Review your action prior to input and ensure REL CYC field 48 is on CC UPRES, otherwise an Unpostable transaction will generate.) **Note:** If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3". • For the non-identity theft return that is UP 126 RC "0", follow IRM 25.25.6.5, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors, to resolve the unpostable. Include a release cycle in the REL CYC field 48 on CC UPRES that is one cycle beyond the current cycle (YYYYCC).
3	There is a TC 150	• For the unpostable identity

IF	AND	THEN
The identity theft return is UP 126 RC "0" and is for tax year 2021 or 2020. **Note:** Beginning in cycle 47 of the current processing year, returns for tax year 2020 can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 47, an unpostable will generate and be reassigned to the employee for corrective action.	posted on the account.	theft return, input TC 971 AC 111 on MFT 30, see Exhibit 25.25.6-8, Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen. • Using CC UPRES, close the unpostable with a URC "6" include a CCC "3". **Note:** If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3".

IRM 25.25.6.7.1 -Clarified when Where's My Refund can be accessed and when to call for assistance and added additional guidance and updated processing timeframes.

(1) Returns that have been moved to MFT 32 as identity theft returns may be moved to MFT 30. The MFT 32 reversal transactions for current (2021) and preceding tax year (2020) returns can be input systemically, as long as the following conditions are met:

- The taxpayer has been authenticated and has confirmed that the return on MFT 32 is their return
- The return is for the current tax year (2021)
- The return is for the preceding tax year (2020) and is being moved prior to cycle 47 of the current processing year. (Beginning in cycle 47 of the current processing year, returns for tax year 2020 or prior can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 47, this will cause an unpostable to generate and be reassigned to the employee for corrective action.)
- A transaction code (TC) 971 action code (AC) 111 for the same return has not been previously input on MFT 32
- The document locator number (DLN) in the MISC field of the TC 971 AC 111 on MFT 32 does not match the return needing to be moved
- The account has not been resequenced or merged in the current or prior processing year, see IRM 3.13.5.25, Transaction Codes Used to Merge Accounts, and Document 6209, Section 8A - Master File Codes, (TC 005/006) for a list of transactions codes indicating a merged account.

Note: If a TC 971 AC 111 is input on MFT 32 after the account has been resequenced or merged, the TC 971 AC 111 will go unpostable (UP) 168 reason code (RC) "0".

(2) The MFT 32 reversal process for prior year (2019 and prior) returns must be completed via a manual process. The process includes requesting the return from Files (unless received via fax or return was filed electronically) and sending to SP for processing, when the following conditions are met:

- The return is for tax year 2019 or prior
- The return is for the preceding tax year (2020) and is being moved **after** cycle 47 of the current processing year (Beginning in cycle 47 of the current processing year, returns for tax year 2020 or prior can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 47, this will cause an unpostable to generate and be reassigned to the employee for corrective action.)
- A 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
- The account has been resequenced or merged in the current or prior processing year
- A TC 971 AC 111 is unpostable (UP) 168 reason code (RC) "0" on MFT 32

(3) If the taxpayer is authenticated and their return was moved to MFT 32, follow instructions below to move the return:

Note: The MFT 32 reversal procedures have been updated and an open control is no longer required. **Do not open a control to RIVO when inputting a TC 971 AC 111 to move the return to MFT 30.**

IF	AND	THEN
1 Current year (2021) or preceding year (2020) tax return: For Taxpayer Protection Program (TPP) Assistors and Identity Theft Victims Assistance (IDTVA) employees working Correspondence Imaging System (CIS) inventory **Note:** IDTVA employees should follow these procedures when working Correspondence Imaging System (CIS) inventory that requires an adjustment after the MFT 32 return has been moved back to MFT 30. IDTVA	The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return	• 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. • 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

IF	AND	THEN
employees should resolve their CIS case following normal account resolution procedures once the return has posted to MFT 30.		post to MFT 30, the return will need to be reprocessed to MFT 30. • 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 • 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. • 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. • Document the call 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. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on

IF	AND	THEN
		irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 , Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don’t have access to the internet or for additional assistance after the 9 week timeframe.
2 For 2019 and prior year returns	The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return	• If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, *Inquiry Referral* to RIVO using the referral category, "RICS RIVO - TPP". Include in the remarks, “MFT 32 Reversal Request” the authentication of the taxpayer and the DLN of the taxpayer’s return to be sent for processing (verify the DLN number). RIVO will send the return to be reprocessed. • If the return was a paper filed return, ask the taxpayer to submit a copy of the tax return to fax number # [redacted] # to expedite the processing of the return and allow 9 weeks for processing from the fax in date. DO NOT send a Form 4442 to RIVO, notate the account that fax number was provided. • If the taxpayer cannot fax in the copy, advise the taxpayer to mail in the return to the following address and allow 9 weeks for processing. **DO NOT** send a Form 4442 to RIVO, notate the account that

IF	AND	THEN
		mailing address was provided. • Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053 • RIVO will place a control on the case once the tax return is sent to processing with RTP in the activity code. • RIVO is only monitoring the account and once the return shows up on IDRS in SP processing, RIVO will close the control. If there are further questions on the processing of the return, follow applicable IRM procedures based on status of the return (i.e. return is in ERS area, review IRM for ERS statuses and respond to TP accordingly) • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

IRM 25.25.6.7.1.1 - Created new section for corrective actions for Unpostables resulting from MFT 32 returns moved on or after Cycle 47 or MFT 32 input errors.

(1) Effective January 2022, employees who initiate an MFT 32 reversal action on or after Cycle 47 will cause an Unpostable transaction. The unpostable will be reassigned to the initiating employee to take corrective action and resolve the taxpayer's account. In instances where a tool or manual input error causes the TC 971 AC 111 to unpost and the IDT return posts to MFT 30 module, the initiating employee must correct the error. The unpostable transaction will be assigned to initiating employee's IDRS number and corrective actions must be taken to make the taxpayer whole.

Follow the If/Then chart below to correct the account issue:

IF	THEN
An input error is caused by a tool or manual input causing the TC 971 AC 111 to unpost and the IDT return posts to the MFT 30 module	Initiating employee will be assigned the unpostable transaction and will need to take the following actions to correct the account. • Back out the ID theft return. Back out all transactions and item/credit references associated with the return. Input the adjustment with a HC 4. • Input a TC 971 AC 850 to prevent an erroneous refund when the valid return is processed. • Close your unpostable transaction control • Reverse TPP markers • 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 • Update AMS notes to explain corrective actions
A Non-RIVO employee	Follow IRM 25.25.6.9

creates an unpostable when the MFT 32 reversal fails when input on or after cycle 47 for a preceding year and the valid return has to be reprocessed to MFT 30	Archived/Deleted Returns, 4th box for Non-RIVO Employee actions to correct the account and reprocess the return manually

IRM 25.25.6.7.1.2 - Renumbered section and updated references throughout. Clarified when Where's My Refund can be accessed and when to call for assistance and added additional guidance.

(1) Return Integrity Verification Operation (RIVO) may receive requests for MFT 32 reversals for current or prior year tax returns in the following inventory:

- Incoming fax from # [redacted] #
- Accounts Management System (AMS) e-4442 "RICS RIVO Complex Issue Not ID Theft" queue
- AMS e-4442 "RICS RIVO-TPP" queue
- Inventory assigned by an RIVO analyst

  Reminder: The control base activity field can show what actions have been taken or need to be taken, see Exhibit 25.25.6-10.

  Note: 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.

(2) Follow the chart below to initiate the systemic or manual MFT 32 reversal process:

IF	AND	THEN
1 The return is for the current tax year (2021) or the preceding tax year (2020) and the return is being moved **prior** to cycle 47 of the current processing year **Note:** Beginning in cycle 47 of the current processing year, returns for tax year 2020 or prior can no longer be moved from/to MFT 32. If action is taken to move the return from/to MFT 32 on or after cycle 47, this will	The MFT 32 module does **not** contain a posted TC 971 AC 111 for the same DLN or a TC 971 AC 111 that has gone UP 168 RC "0"	• Input TC 971 AC 111 on MFT 32, include the 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. **Note:** Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 has already been input on MFT 32 but the return did not

IF	AND	THEN
cause an unpostable to generate and will be reassigned to the employee for corrective action.		post to MFT 30, the return will need to be reprocessed to MFT 30. See IRM 25.25.6.8, Archived - Deleted or Failed Systemic MFT 32 Reversals Return Reprocessing Procedures - RIVO and Non-RIVO Employees. • 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 • 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 • 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 • Add AMS notes for transactions completed
2 For prior year (2019 and prior) returns The return/account meets one of the following: • The return is for tax year 2019 or prior	n/a	See IRM 25.25.6.8, Archived - Deleted or Failed Systemic MFT 32 Reversals Return Reprocessing Procedures - RIVO and Non-RIVO Employees.

IF	AND	THEN
• The return is for the preceding tax year (2020) and is being moved after cycle 47 of the current processing year • The return is for any tax year and a TC 971 AC 111 with the same DLN is posted on MFT 32 and the return did not post to MFT 30 • The return is for any year and the TC 971 AC 111 is UP 168 RC "0" on MFT 32 **Note:** Beginning in cycle 47 of the current processing year, returns for tax year 2020 or prior can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 47, this will cause an unpostable to generate and be reassigned to the employee for corrective action		

IRM 25.25.6.8 - Updated title to include MFT 32 systemic reversal errors and guidance applies to RIVO and Non-RIVO employees. Updated reprocessing procedures for RIVO employees and Non-RIVO employees creating Unpostables due to input errors. Added new MFT 32 spreadsheet procedures for Files requests, reinstated 418C letter procedures and included dummy return procedures when all other avenues are exhausted.

(1) Archived or deleted returns may be present due to the Taxpayer Protection Program (TPP) procedures or previous Return Integrity Verification Operations (RIVO) inventory procedures. Failed systemic MFT 32 reversals are caused when an attempt is made to move a return on or after cycle 47 for a preceding year. If the taxpayer subsequently authenticates and verifies the return, the return must be reprocessed manually.

- RIVO may receive notification of affected accounts via referrals, correspondence, or a report of the archived returns needing treatment.
- Non-RIVO employee functions may receive an unpostable assigned to them due to input errors when attempting to move the return from MFT 32 systemically on or after Cycle 47 for preceding years.

(2) RIVO or Non-RIVO function will ensure that returns filed by the taxpayer are processed and refunds are released or applied, as necessary. If an archived or deleted return is deemed as the taxpayer's return or the MFT 32 reversal attempt failed, employee will take the following actions to reprocess the return manually:

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.

Caution: If the Assessment Statute Expiration Date (ASED) is imminent (within 120 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.

Note: **Temporary Guidance** The RIVO MFT 32 team is currently working with the Files analyst to request paper returns by completing an MFT 32 template spreadsheet that will be sent to the Files Analyst to pull paper returns. If the returns are found they will be forwarded to RIVO to be reprocessed.

IF	THEN
1 RIVO Employee Actions The taxpayer's return was archived or deleted and needs to be sent for processing (moved to MFT 32 or archived/deleted in the TPP process as an ID theft return).	• Obtain the return. • Paper Returns - Check MFT 32 Reversal fax mailbox for the return copy (TXMOD may show a control with activity code" RCDRTXXXXX" OR • Paper returns - Check AMS "View Images" link for a copy of the return OR • Paper Returns - If no copy found from above search, refer to your Lead to follow the temporary guidance to complete the MFT 32 spreadsheet sent to Files to request paper returns that will be reprocessed. • If the paper return is not received from Files, send a Letter 418C, Amended/Original return Unavailable; Copy Requested, to the taxpayer to request the return copy and include fax number # [redacted] # . • Monitor the account for the return copy and if it is not received within 45 days, follow dummy return procedures in box below. • If Electronically (ELF) filed, request the return using command code (CC) TRPRT; if MeFile, request the return using Employee User Portal (EUP). • Once the copy of the return is obtained, continue with actions below. • 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 Codce (AC) 124,

IF	THEN
	or Action Code (AC) 129 Input Screen • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a 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. • 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. • 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". • To prepare the return for processing, stamp the return in the upper left-hand corner using the RIVO stamp (identifies the return should be treated as priority). • Line through the DLN. • Edit Special Processing Code (SPC) "B." Circle out any notation of SPC "M." • Circle out any notation of "copy" or "amended." • In the signature line notate “Do not Correspond for Signature” • If not already present, 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, see IRM 3.11.3.8.2, Determining Received Dates. **Note:** Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information. • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents. • If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR) follow procedures in IRM

IF	THEN
	25.25.2.11, Special Procedures for Returns Previously Identified as Identity Theft. • 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. • Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,RTP-MMDD,M,MISC (where MMDD is the month and day you are sending the return to SP) 1487355555,* • RIVO will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. **Temporary Guidance due to COVID Delays** Reprocessing of tax returns is taking longer than normal due to COVID backlogs, therefore, do NOT re-send returns to processing, continue to monitor the account.
2 RIVO Employee Actions The return could not be obtained from Files or no response was received to the Letter 418C and the return copy was not located on "View Images" or in fax mailbox	• The return must be reprocessed as a Dummy Return. • Prepare a Dummy return with all information available on CC TRDBV and other applicable command codes including all forms and schedules. • Complete all entity entries with 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. • Enter "Dummy Return Prepared by IRS - Do Not Correspond for Signature" on the signature line. • Edit the return in the upper left-hand corner using the RIVO stamp (identifies the return should be treated as priority). • For DLN requirements see IRM 21.5.2.4.23.11 (2) Reprocessing "Dummy" Returns. • Edit Special Processing Code (SPC) "B." Circle out any notation of SPC "M." • 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

IF	THEN
	code “IA” is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates. **Note:** Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information. • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents. • Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,RTP-MMDD,M,MISC (where MMDD is the month and day you are sending the return to SP) 1487355555,* • FRE will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. **Temporary Guidance due to COVID Delays** Reprocessing of tax returns is taking longer than normal due to COVID backlogs, therefore, do NOT re-send returns to processing.
3 RIVO Employee Actions The MFT 32 monitor control is opened to RIVO with activity control "XXRTP-MMDD" by a NON-RIVO function	• FRE will review the MFT 32 listing for monitor controls with the following indicators to ensure subsequent actions below are completed. • Case controls will show activity field "XXRTP-MMDD" XX = AM is Accounts Management XX = FA is Field Assistance XX is the function who sent the return and MMDD is the month and day the return was sent to SP for reprocessing) • RIVO MFT 32 team will update 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. • FRE will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. **Temporary Guidance due to COVID Delays** Reprocessing of tax returns is taking longer than

IF	THEN
	normal due to COVID backlogs, therefore, do NOT re-send returns to processing.
4 NON-RIVO Employee Actions The attempt to move the IDT return to MFT 32 on or after Cycle 47 on a preceding year failed and the return must be reprocessed manually	• The return can no longer be moved systemically and must be reprocessed. • If the return was Electronically (ELF) filed, request the return using command code (CC) TRPRT; if MeFile, request the return using Employee User Portal (EUP). Continue with bullet 4 for remaining actions. • If a paper return, initiate a Form 4442, *Inquiry Referral*, to RIVO using "RICS RIVO - TPP" queue. Include “MFT 32 Reversal Request” the taxpayer was authenticated and add the DLN of the return to be moved from MFT 32 to MFT 30. Verify the DLN number before submitting. Reverse the account markers following bullets below. • Remember to review the address and update it to the valid return address. • 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 • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a 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. • 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. • 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". • To prepare the return for processing, edit the return in the upper left-hand corner and write RIVO (to identify the return should be treated as priority).

IF	THEN
	• Line through the DLN. • Edit Special Processing Code (SPC) "B." Circle out any notation of SPC "M." • Circle out any notation of "copy" or "amended." • In the signature line notate “Do not Correspond for Signature”. • If not already present, 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, see IRM 3.11.3.8.2, Determining Received Dates. **Note:** Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information. • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents. • Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,XXRTP-MMDD,M,MISC (where XX is for AM or FA and MMDD is the month and day you are sending the return to SP) 1487355555,* • RIVO will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. **Temporary Guidance due to COVID Delays** Reprocessing of tax returns is taking longer than normal due to COVID backlogs, therefore, do NOT re-send returns to processing.

IRM 25.25.6.9 - Updated dummy return procedures, control base IDRS numbers throughout.

(1) The Assessment Statute Expiration Date (ASED) is generally determined as three years after the return due date or the IRS received date, whichever is later. The IRS must assess any tax on the return to the account within 3 years of the date the return was filed. The ASED is considered imminent if the received date of the

return plus 3 years is within 90 days of the 3-year assessment limitation. The ASED is barred if the received date of return plus 3 years has passed the 3-year limitation.

(2) Return Integrity Verification Operations (RIVO) will reprocess returns deemed belonging to the taxpayer identification number (TIN) owner that were archived/deleted or cannot be moved systemically from MFT 32.

(3) RIVO will follow the chart below to determine the appropriate action for statute imminent or statute barred returns:

IF	THEN
1 The ASED is more than 90 days but less than 120 days **OR** The return has a tax liability of zero on the total tax line of the return.	• Obtain the return. • If Electronically (ELF) filed, request the return using command code (CC) TRPRT; if MeFile, request the return using Employee User Portal (EUP). Continue to bullet 4. • If the return was paper filed, prepare a Dummy return with all information available on CC TRDBV and other applicable command codes including all forms and schedules. • 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 • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a 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. • 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. • 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". • To complete the return for processing, stamp the return in the upper left-hand corner using the RIVO stamp. • Line through the document locator number (DLN). • Edit Special Processing Code (SPC) "B". Circle out any notation of SPC "M". • On signature line notate “Dummy return – Do not correspond for signature”

	• Circle out any notation of "copy" or "amended". • If not already present, 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, see IRM 3.11.3.8.2, Determining Received Dates. **Note:** Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information. • Walk the return through SP for processing, per local procedures. • If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR), take any additional actions required per IRM 25.25.2.11, Special Procedures for Returns Previously Identified as Identity Theft. • 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. • After sending the return to processing, close the RIVO correspondence control base with an activity of "NONIDTRTN". • Open a new control base on MFT 30 with the following information: C#,RTP-MMDD,M,32RV (where MMDD is the month and day you are sending the return to SP) 1487355555,*
2 **The ASED is imminent with 90 days OR less remaining and no TC 150 on the module with a total tax liability greater than zero claimed on the return**	• Prompt assessment procedures must be followed due to the imminent ASED. • Send an email to RIVO Statute Team using email box # [redacted] # . The subject line should be" **EXPEDITE for Quick Assessment**". The body of the email should include the TIN, tax period and DLN of the original return. • Open a new control base on MFT 30 C#,PROMT2STAT,MISC **1487755555,*** • 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.

	• 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. • 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. • 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". • 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.
3 The ASED is barred and the return has a tax liability greater than zero	• Do not send the original return to processing. Create a dummy return with the following information: ♦Use the form type Form 1040 for all form types. ♦Add “Dummy Return” at the top of the return ♦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. ♦Input zeros on the lines for the adjusted gross income (AGI), the taxable income (TXI), and the tax. ♦Enter "Dummy Return Prepared by IRS - Do Not Correspond for Signature" on the signature line. • Stamp the return in the upper left-hand corner using the RIVO stamp, edit SPC "B". • 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, see IRM 3.11.3.8.2, Determining Received Dates. • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents. • 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. • Update the activity field of the open control base to "RTP-MMDD" (where MMDD is the month and day you are sending the return to SP) and monitor for the return to post. • Input a history item "STATCASE" on the account. • 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. • 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. • 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". • 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. • Once the return has posted on MFT 30, close the RIVO correspondence control base with an activity of "NONIDTRTN". • Open a new control base as follows: C#,NONIDTRTN,M,BARD (where MMDD is the month and day you are sending the return to SP) 1487766666,* • Send an email to RIVO Statute Team using email box # [redacted] # . The subject line should be Barred Assessment. The body of the email should include the TIN, tax period and DLN of the posted return and the DLN of the original return.