

IRM PROCEDURAL UPDATE

DATE: 05/19/2022

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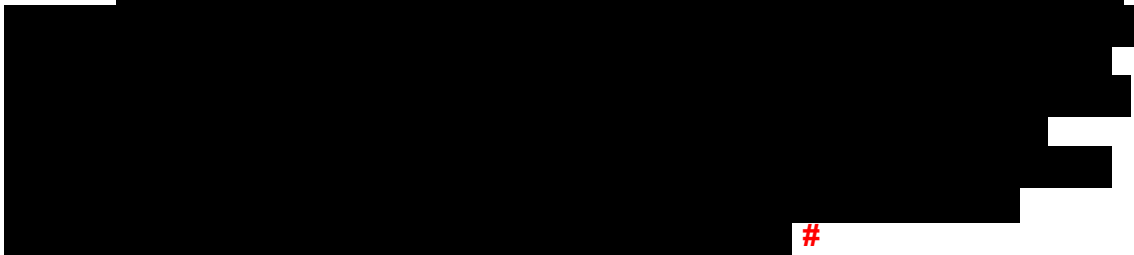
SUBJECT: MFT 32 TC 971 AC 111 Programming Error Causing Unpostables; Identifying Archives/Deleted Returns; TPP 3rd Party Form 56

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

IRM 25.25.6.1.7 - Added instructions for cases with an unreversed TC 971 AC 129 marker and authentication has been completed. Added information for 6331C new insert Notice 1455 is now issued with the letter to advise the taxpayer of ID Verify option and QR code for access.

(1) The Taxpayer Protection Program (TPP) is responsible for identifying potential identity theft cases that are scored by a set of identity theft models in the Dependent Database (DDb); selected through filters in the Return Review Program (RRP) system; or manually selected by Return Integrity Verification Operations (RIVO).

Note: #



(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	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

Transaction	Action
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".	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 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 • IVO RSV IDT	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 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. Note: If an account contains an unreversed TC 971 AC 129 and authentication has been completed per AMS notes, the case should not be referred to RIVO

Transaction	Action
• IVO IP PIN	as an open TPP issue.
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 must be verified prior to releasing the refund.
7 TC 971 AC 129 with MISC Field NNNNNNNNNNNNNNNN 1040X. (NNNNNNNNNNNNNNNN 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

Taxpayer Protection Program (TPP) Letters

Letter	Description/Details
Letter 4883C, <i>Potential Identity Theft during Original Processing</i>	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, <i>Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version</i>	Issued on accounts for returns filed with an address outside the United States
Letter 5747C, <i>Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version</i>	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, <i>Potential Identity Theft During Original Processing with Online Option</i>	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 <i>idverify</i> 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, <i>Potential Identity Theft during Original Processing</i> 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 Note: This letter contains an insert Notice 1455, IRS Identity Verification Service, that refers taxpayers to the online ID Verify website to complete authentication. It also contains a QR code that will take taxpayers directly to the online website. It is two-sided for English and Spanish.	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.

(4) All control bases should be opened/input on CC TXMODA on MFT 30 unless otherwise stated. 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.

IRM 25.25.6.2.1.1 - Added instructions to treat MFT 32 TC 971 AC 111 unpostable programming error cases and updated MFT 32 returns not be moved on or after cycle 202247 throughout chart.

(1) The taxpayer states they did not file the return in question. Follow the chart below to resolve the account:

IF	THEN
1 The return is for tax year 2021 or 2020 (for 2020 returns, follow Then section if action is being taken prior to cycle 202247 OR	**Due to the current programming error causing the TC 971 AC 111 transaction to go unpostable, employees cannot input actions to resolve Unpostable 1260 to move the identity theft return to MFT 32 at this time. Follow bullet instructions below, if applicable, then go directly to IRM 25.25.6.6.3.1 (4), to input identity theft

IF	THEN
If on or after cycle 202247, follow procedures in box 2 below to send the return to be manually reprocessed Note: Beginning in cycle 202247, 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 202247, an unpostable will generate and will be reassigned to the employee for corrective action.	actions. • If the taxpayer attached their return to be processed to the response, take the following actions: ◆Detach the taxpayer identification number (TIN) owner's return, all necessary return attachments (including a Form 14039, <i>Identity Theft Affidavit</i>), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. ◆If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. ◆Edit special processing code (SPC) "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. ◆Close the RIVO correspondence control base with an activity field of "RTN2PROC". • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the form to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste. • Input/Update Electronic Fraud Detection System (EFDS) notes as appropriate. • 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

IF	THEN
	25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Destroy the notice or letter as classified waste. • If no return is being sent for processing, close the RIVO correspondence control base with an activity field of "IDTRTN".
2 The return is for tax year 2019 or prior. Note: Beginning in cycle 202247, 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 202247, this will cause an unpostable to generate and will be reassigned to the employee for corrective action.	Resolve the UP 126 RC "0", see 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". (Use the procedures in paragraph 4 block 3 or block 4 as appropriate.) Disregard instructions stating to advise the taxpayer. • If the taxpayer attached their return to be processed to the response, take the following actions: • Detach the TIN owner's return, all necessary return attachments (including a Form 14039, and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns. • If no return for the taxpayer is attached, but a Form 14039, with an

IF	THEN
	original signature is attached, route the form to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste. • Input/Update EFDS notes as appropriate. • 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. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC", as appropriate.

IRM 25.25.6.2.1.4 - Clarified what archived/deleted returns are and how to identify one.

(1) If the account has multiple returns and the taxpayer states they did not file a return, follow the chart below to resolve the account:

IF	THEN
1 The identity theft returns are unpostable (UP) 126 reason code (RC) "0"	See 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". Disregard instructions stating to advise the taxpayer. • If the taxpayer attached their return to be processed to the response, take the following actions: • Detach the taxpayer identification number (TIN) owner's return, all necessary return

IF	THEN
	attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Edit special processing code (SPC) "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns. • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste. • Input/Update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • 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. • Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC".
2 The identity theft returns are posted or are UP 147 and the account contains an unreversed	See IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Posted or is Unpostable 147 and the Account contains an Unreversed Taxpayer Protection

IF	THEN
TC 971 AC 129	Program (TPP) Indicator. Disregard instructions stating to advise the taxpayer. • If the taxpayer attached their return to be processed to the response, take the following actions: • Detach the TIN owner's return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns. • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste. • Input/Update EFDS notes as appropriate. • Add a note using CC UPDIS asking SP to close the unpostable, based on the RIVO correspondence case. RIVO employee will not close the unpostable 147. • 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

IF	THEN
	25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC".
3 The identity theft returns are posted to MFT 32 or archived or deleted (the return were never processed and are not posted to MFT 30 or MFT 32)	See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived. Disregard instructions stating to advise the taxpayer. • If the taxpayer attached their return to be processed to the response, take the following actions: • Detach the TIN owner's return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns. • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.

IF	THEN
	• Input/Update EFDS notes as appropriate. • 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. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC".
4 The account contains identity theft returns that are: • UP 126 RC "0" • Unpostable 147 and the account contains an unreversed TC 971 AC 129 • Posted to MFT 30 and the refund is held or lost (the account may or may not contain an unreversed TC 971 AC 129) • Posted to MFT 32 or Archived/Deleted (the return was never processed- and the return is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976)	See IRM 25.25.6.5.2.3, Multiple Returns and the Taxpayer Did Not File Any of the Returns. Disregard instructions stating to advise the taxpayer. • If the taxpayer attached their return to be processed to the response, take the following actions: • Detach the TIN owner's return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns. • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only),

IF	THEN
	otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste. • Input/Update EFDS notes as appropriate. • If there is an Unpostable 147, add a note using CC UPDIS for SP to close their unpostable based on the RIVO correspondence case. RIVO employee will not close the unpostable 147. • 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. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC".

IRM 25.25.6.2.1.5 - Added a new section for processing of MFT 32 programming error cases for RIVO case resolution - RIVO employees only.

(1) Due to the programming error that caused the TC 971 AC 111 transactions to go unpostable when attempting to move the identity theft return to the MFT 32 module, there were several accounts impacted for tax years 2021 and 2020. The taxpayer was successfully authenticated and did not file the return in question, therefore it was deemed identity theft. However, the unpostable TC 971 AC 111 transaction did not allow the return to post correctly on some cases. Employees followed procedures and marked the account as an identity theft determination.

To assist with identifying the impacted accounts, the account will show the following actions:

- The UNP 1260 will show it was closed with a URC 6 CCC 3 (some accounts will reflect the action below, but the UNP 1260 was not closed)

- The unpostable TC 971 AC 111 transaction (some accounts may show an open unpostable control to the originating employee UNP 1680 or UNP 1735 and some may show the control was closed)
- CC ENMOD/IMFOLE will show the Id theft marker TC 971 AC 506 with MISC field of either WI AM OTHER OR WI PRP OTHER1 for tax year in question
- Letter 4674C was issued
- AMS notes will indicate there was an identity theft determination and the actions taken (i.e. moved the identity theft return to MFT 32, UNP 1260 closed with URC 6 & CCC 3 and TC 971 AC 111 input, Id theft marker TC 571 AC 506, 4674C letter issued)

There are various scenarios employees may encounter on the account due to the timing of the unpostable TC 971 AC 111 transaction and posting of the TC 150 on MFT 30 or the TC 976 on MFT 32 modules. Employee must research IDRS, review AMS notes to assist with identifying the account was impacted by the TC 971 AC 111 programming error. RIVO will work cases off the designated listing and follow the chart below to resolve or refer accounts based on the scenario.

If	And	Then
The account shows the following actions • The identity theft return posted as the TC 150 on MFT 30 but was backed out. • The account will show a TC 290/291 • Open/Closed control with RIVO IDRS 148xxxxxxx	No - A freeze is present on the year in question And No subsequent return is found for the year in question (Research IDRS for other returns, such as Unpostable 1260 with different DLN, TC 976 on MFT 30 or 1040X return)	• Close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC 111 unpostable transaction (UNP 1680 or UNP 1735). • Do not close any non-related case controls
The account shows the following actions • The identity theft return posted as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match)	There is an open Identity theft case control (i.e. IDT1 or IDT3) with or without a lost refund	• Close all RIVO control bases
The account shows the following actions • The identity theft return posted as the	No - A freeze is present on the year in question And	For 2021 and 2020 accounts follow the procedures below to back out the return. Exception: For 2021 returns that

TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match)	No subsequent return is found for the year in question (Research IDRS for other returns, such as Unpostable 1260 with different DLN, TC 976 on MFT 30 or 1040X return)	claimed the Recovery Rebate Credit, the return cannot be backed out. Add a monitor control on the account with activity code "IDTRRC." - Follow IRM 25.25.4.5, Identity Theft Category 7 - Single Return/Deceased/X-REF - No Lost Refund Process or IRM 25.25.4.6, Identity Theft Category 7 - Single Return/Deceased/X-REF - Lost Refund Process - Close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC 111 unpostable transaction (UNP 1680 or UNP 1735).
The account shows the following actions The identity theft return posted as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match)	MFT 32 module shows the identity theft return posted as a TC 976 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was moved).	On MFT 30, add a monitor control with activity code "UNPIDT150". This scenario correction is currently being tested and will be updated once testing is complete.
Account may show the following actions A TC 150 is NOT posted, but the account shows, a CU 150 OR DJ 150 OR DP 150 with DLN of the identity theft return in	MFT 32 module shows the identity theft return posted as a TC 976 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was moved).	- For accounts with CU 150 place a monitor control with activity code "UNPIDT150" and monitor for the transaction to fall off the account. Once the transaction falls off, close the control base. - For accounts with DJ 150 or DP 150, close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC 111 unpostable

question		transaction (UNP 1680 or UNP 1735).
Account may show the following actions A valid TC 150 posted to MFT 30 (verify the DLN does NOT match the identity theft return)	MFT 32 module shows the identity theft return posted as a TC 976 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was moved).	Close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC 111 unpostable transaction (UNP 1680 or UNP 1735).

IRM 25.25.6.2.2 - Added additional reference for decedent accounts and verifying authorized representative.

(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
- For decedent returns, see IRM 11.3.2.4.11, Deceased Individuals and IRM 3.13.5.32, Notice Concerning Fiduciary Relationship, then follow chart below.

(2) Follow the chart below:

IF	THEN
1 Documentation was received	See IRM 25.25.6.2.2.1, Documentation Received, to complete research.
2 The determination is made that the documentation is incomplete/invalid or no documentation was received	See IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid, for required actions.

IRM 25.25.6.2.2.1 - (1&4) - Added decedent account procedures for authentication and edited information on Unpostable 1260 not populating on TVT tool. Added exceptions for MFT 32 systemic inputs and updated Archived/deleted return research and how to identify a return meets criteria.

(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.

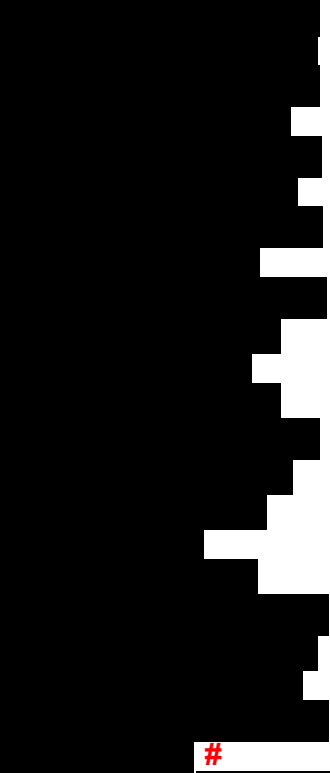
Note: For TPP responses involving a prisoner, see box 6 or 7 below for procedures.

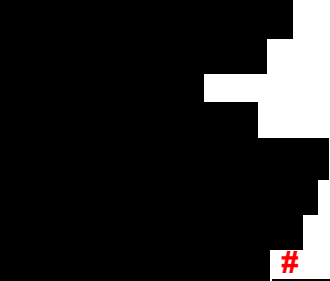
Note: # [REDACTED]

[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:	The documentation is considered valid	Consider the identity authenticated and continue to paragraph 2

ACTION	DETERMINATION	THEN
• 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. Note: # [REDACTED]		

ACTION	DETERMINATION	THEN
		
2 The documentation provided cannot be verified or does not appear valid based on internal and/or external sources such as IDRS, EFDS, Accurint, etc. - for example: # 	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
		
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. Requested Documentation: • TPP letter • An unsigned copy of the	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 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
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: # 		

ACTION	DETERMINATION	THEN
#. Note: # #		
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	TRDBV contains an MEF Form 1040X and a TC 971 AC 129 with MISC field NNNNNNNNNNNNNN	Follow IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program

ACTION	DETERMINATION	THEN
		#
9 For decedent accounts, if the authorized representative's name is present on CC ENMOD	The TPP documentation was received	Consider their identity authenticated and continue to paragraph 2
10 For decedent accounts, if the authorized representative's name is not present on CC ENMOD See IRM 11.3.2.4.11, Deceased Individuals and IRM 3.13.5.32, Notice Concerning Fiduciary Relationship, for a list of acceptable documentation for authorized representatives.	The documentation to verify the authorized representative was incomplete or not received BUT TPP documentation was complete	# # - For incomplete or missing documentation for verification of the authorized representative, issue Letter 135C, Proper Authorization Needed to Furnish Information, and request documentation per IRMs in IF section. Verify the address to ensure the letter goes to the representative, but do not change the address on the account.

(2) Due to data breaches and account takeovers, all Taxpayer Protection Program (TPP) returns filed by the taxpayer identification number (TIN) owner must be verified to ensure the information has not been changed without their permission. Confirm the return in question is the taxpayer's return by comparing the return on IDRS with the return provided by the taxpayer:

- The address as it appears on the return

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

- The refund amount as it is shown on their return (The taxpayer must provide the refund amount from the appropriate refund line on the actual tax form they filed. They cannot provide an amount that was provided by the preparer or

from a preparer's summary page since that figure may be less due to charges the preparer is deducting from the refund.)

- The refund type, a paper check to their address or a direct deposit to their bank account
- If the refund is a direct deposit, compare the routing number for the bank and the bank account number (current year return only)

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

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

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

IF	THEN
1 The return information provided matches the information on the return received by the IRS (including RAL or RAC direct deposits)	Continue to paragraph 4 below
2 The bank routing number or account number provided do not match the information on the return received by the IRS (Excluding RAL or RAC refunds.)	• Input a transaction code (TC) 971 action code (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 • Continue to paragraph 4 below
3 The return provided is an amended return or a Form 1040X	See IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response
4 None of the return information provided matches the return received by the IRS	Treat the return as identity theft, see IRM 25.25.6.2.1, The Taxpayer is Claiming Identity Theft (Letter Reply Procedures)

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

IF	THEN
1 The taxpayer's return is unpostable (UP)	Resolve the UP 126 RC "0", see IRM 25.25.6.5.1.1, The Taxpayer's Return is

IF	THEN
126 reason code (RC) "0". Note: If the UP 1260 does not populate on TVT tool, then the unpostable condition cannot be closed using the TVT tool. The UP 126 RC "0" must be resolved manually on IDRS.	Unpostable 126 Reason Code "0". Disregard instructions stating to advise the taxpayer. Note: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. • If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: ◆ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ◆ Edit special processing code (SPC) "B" ◆ Edit the received date on the return (if not already present) ◆ Route the entire return and the envelope for processing, see IRM 3.10.73.6 (12), <i>Batching Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.) • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
2	Resolve the account using the procedures

IF	THEN
The account contains an unreversed TC 971 AC 129 (the taxpayer's return may be posted to MFT 30 or may be UP 147)	in IRM 25.25.6.5.1.2, The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129. Disregard instructions stating to advise the taxpayer. Note: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. • If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: ♦ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ♦ Edit SPC "B" ♦ Edit the received date on the return (if not already present) ♦ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), <i>Batching Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.) • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".

IF	THEN
3 The taxpayer's return was deemed identity theft and is showing as an "OPEN" UP 126 RC "0" on CC UPTIN/UPDIS	Resolve the account using the procedures in IRM 25.25.6.5.5.1, The Taxpayer's Return was Resolved as Identity Theft, Quality Review Time Frame Not Passed. Disregard instructions stating to advise the taxpayer. Note: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. • If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: ♦ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ♦ Edit SPC "B" ♦ Edit the received date on the return (if not already present) ♦ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), <i>Batching Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.) • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of

IF	THEN
	"NONIDTRTN".
4 The taxpayer's return information has been reversed on MFT 30	Resolve the account using the procedures in IRM 25.25.6.5.5.2, The Taxpayer's Return Information has been Reversed on MFT 30. Disregard instructions stating to advise the taxpayer. Note: If the return is a barred statute refer to the Barred Quick Assessment Referral Guide Note: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. • If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: ♦ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ♦ Edit SPC "B" ♦ Edit the received date on the return (if not already present) ♦ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), <i>Batching Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.) • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>, select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Input/update EFDS notes as appropriate.

IF	THEN
	• Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
5 The return has been moved to MFT 32 and doesn't meet the exceptions listed below. Follow block 6 below, if the return cannot be moved back from MFT 32 systemically. Exception: If the return meets any of the criteria below, the return cannot be moved systemically and must be reprocessed manually. ♦The return is for tax year 2019 or prior ♦The return is for the preceding tax year (2020) and is being moved after cycle 202247 (Beginning in cycle 202247, 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 202247, this will cause an unpostable to generate and be reassigned to the employee for corrective action.) ♦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) on MFT 32 ♦The account contains an invalid name control issue (entity mismatch)	Resolve the account using the procedures in IRM 25.25.6.7.1.2, Return Integrity Verification Operations (RIVO) Employees MFT 32 Reversal Inquiries & Resolution Actions. Note: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. • If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: ♦ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ♦ Edit SPC "B" ♦ Edit the received date on the return (if not already present) ♦ Route the return and envelope for processing, see IRM 3.10.73.6 (12), Batching Unnumbered Returns and Documents, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.) • 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. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as

IF	THEN
	classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
6 The return has been archived/deleted: • The return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 AND • CC TRDBV "CODES" screen shows it was unpostable (UP) 126 reason code (RC) "0" and may not be viewable on CC UPTIN	Note: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. • If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: ◆ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ◆ Edit SPC "B" ◆ Edit the received date on the return (if not already present) ◆ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), <i>Batching Unnumbered Returns and Documents</i>, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.) • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Select the appropriate issue, see Exhibit 25.25.6-7, <i>Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</i>. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN". • If the taxpayer did not attach a copy of the return, resolve the account

IF	THEN
	using the procedures in IRM 25.25.6.8, Archived - Deleted Returns or Failed Systemic MFT 32 Reversals - RIVO and Non-RIVO Employees

IRM 25.25.6.2.2.1.1 - Clarified moving returns from MFT 32 have to be reprocessed manually if they meet criteria.

(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

IF	THEN
	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 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

IF	THEN
	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 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"

IF	THEN
	◆ 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 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, and input a 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.

IF	THEN
	• 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, 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 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

IF	THEN
	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,

IF	THEN
	see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
3 The taxpayer's return is on MFT 32. Note: If the return cannot be moved back from MFT 32 systemically, and the return has to be sent to be reprocessed manually, see block 4 below.	- Initiate the MFT 32 reversal using the procedures in IRM 25.25.6.7.1.2, Return Integrity Verification Operations (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

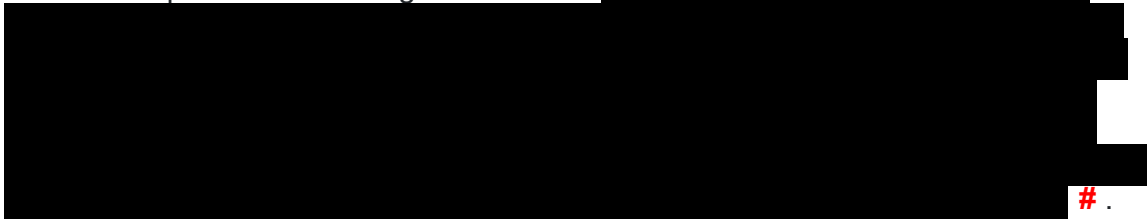
IF	THEN
	was verified within RIVO tolerance. Prior to sending the return to ICT, take the following actions: ◆ Edit the RIVO stamp or "RIVO REV" and "IDT" in the upper left margin of the return - Edit the return received date, if not already present ◆ Update the return in STARS to disposition CAT "5" "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 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 (The return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976).	• Follow the procedures in IRM 25.25.6.8, Archived - Deleted Returns or Failed Systemic MFT 32 Reversals - 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.

IF	THEN
	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

IF	THEN
	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 - Added decedent return instructions for authorized party verification and 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. #



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

IF	AND	THEN
1 AMS notes do not indicate the taxpayer contacted the	Their response contained insufficient	• Issue the Letter 6167C, <i>Identity Authentication Incomplete</i>, with an open paragraph (use an (*))

IF	AND	THEN
IRS by phone or in person.	documentation to authenticate	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.
2 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, <i>Identity Authentication Incomplete</i>, 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 paragraph. - Use return address code "TP" • Use Form 3699, <i>Return of Documents to Taxpayer</i>, to return original documents. • Document authentication

IF	AND	THEN
		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.
3 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, <i>Identity Authentication Incomplete</i>, 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 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,

IF	AND	THEN
		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.
4 The taxpayer's fax or mail case meets the exception below, but AMS notes are not updated. Exception: # [REDACTED] 5 The response or AMS notes indicate the taxpayer contacted the TPP toll-free line, failed authentication, was	n/a	- Reissue Letter 5747C, <i>Potential Identity Theft during Original Processing - TAC AUTH ONLY</i>, 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"
	n/a	Send the Letter 5216, <i>Taxpayer Cannot Authenticate</i>, to the address on the return, see Exhibit 25.25.6-1, Taxpayer Protection Program (TPP) Repeater Letter 5216 -

IF	AND	THEN
referred to the TAC and failed authentication at the TAC.		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.
6 For decedent accounts, if the authorized representative's name is not present on CC ENMOD	The required authorized representative documentation and the TPP documentation is incomplete or was not received	• Issue Letter 135C, Proper Authorization Needed to Furnish Information, and request the missing documentation • Add AMS notes to confirm what documentation was received and what document is still required to complete the process. We cannot authenticate until the authorized representative provides the documentation as requested and we have sufficient documentation to complete TPP authentication

IRM 25.25.6.2.3 - Updated section title and procedures for compliance offices and referring cases with TPP involvement, changed method of referral, and added fax options.

Exam/Collection/Compliance Office Employees - Procedures for Cases with Taxpayer Protection Program (TPP) Involvement

(1) Exam/Collection/Compliance employees may identify a return with Taxpayer Protection Program (TPP) involvement in the course of their duties. The account will

contain TPP markers on CC IMFOLT or CC TXMOD. An inquiry may need to be referred to Return Integrity Verification (RIVO) team for resolution when one or more of the TPP markers and conditions are present:

- The account contains unresolved TPP indicators (unreversed TC 971 AC 121/124 with MISC field showing DLN of associated UNP 1260 return)
- The taxpayer's return is unpostable (UP) 126 reason code (RC) "0"
- The account contains an unreversed TPP indicator TC 971 AC 129 and the refund is held with a -R freeze.
- The return has been moved to MFT 32 in the TPP process (the return may or may not be the taxpayer identification number (TIN) owner's valid return)
- The return was Archived/Deleted (Account will show an UP 126 "0" on CC TRDBV "CODES" screen and is **not** posted to MFT 30 as a TC 150 or MFT 32 as a TC 976.)

If the TPP markers above are present, the taxpayer must be authenticated by the employee. See IRM 25.25.6.4, (8) Taxpayer Protection Program (TPP) - High Risk Authentication (HRA) Procedures, for manual TPP High Risk Authentication questions and IRM 25.25.6.5.1, (2) Authentication Passed and the Taxpayer Filed the Return in Question, to verify the return was filed by the taxpayer.

(2) If the employee has authenticated the taxpayer, take the following actions to refer the case to RIVO for resolution:

IF	THEN
1 The return is on MFT 32 or shows it was Archived/Deleted on CC TRDBV Note: An Archived/Deleted means the return was never processed and is not posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976	The employee will submit a Form 4442, <i>Inquiry Referral</i>, and fax number # [REDACTED] # with the following information: ♦ If unable to fax the request, route information to RIVO: Internal Revenue Service, Stop 6579 AUSC, 3651 S IH 35, Austin, TX 73301 ♦ Include the DLN of the return in question. Make sure and verify the DLN number if there is more than one return. MFT 32 returns - DLN is the TC 976 DLN on CC IMFOLT or TXMODA Archived /Deleted returns - CC TRDBV "STAT-HIST" summary page has the DLN) ♦ Add remarks - TP has been authenticated by the employee ♦ Additional comments - The return on MFT 32 is the TP's valid return. Please take appropriate actions to resolve the account and process TP's

IF	THEN
	return. Note: Follow procedures below depending on the year of the tax return in question. ♦ For 2021 or 2020 ELF/MeF or paper filed returns, the return can be moved systemically and does not have to be reprocessed. Do not include a copy of the return, unless it differs from the return on MFT 32 or that was ♦ For 2019 and prior year ELF/MeF electronic returns or paper filed returns must be reprocessed and sent to SP for posting. The fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return, forward it with the Form 4442. If unable to obtain a copy from the taxpayer, include it in the Remarks section of the Form 4442. RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE. ♦For expedite cases (i.e. statute imminent), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section. ♦For tax returns sent to SP for processing, RIVO will open a monitor control on CC TXMOD with activity code that includes RTP-MMDD which means "Return to Process" and MMDD equals the month and day it was sent to SP. Note: Once the return is sent to be reprocessed, the TPP issue has been resolved and RIVO no longer has the case. Any follow up inquiries must be made to the Submission Processing area the return is located in. Due to continued backlog delays, returns are taking longer than normal to be posted. **If the case is an expedite request contact SP.
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	The employee will initiate a Form 4442, <i>Inquiry Referral</i>, to RIVO to resolve the unpostable condition. The following remarks must be included on the Form 4442: ♦ The taxpayer has been authenticated and ♦ The return is the taxpayer's valid return

IF	THEN
AC 129 with a -R freeze holding the refund	♦ For accounts showing open Unpostable 1260, fax Form 4442 to fax number # [REDACTED] # ♦ If unable to fax the request, route information to RIVO at: Internal Revenue Service, Stop 6579 AUSC, 3651 S IH 35, Austin, TX 73301

(3) Upon receipt of the Form 4442, RIVO will review the account for TPP involvement and take the following actions:

IF	THEN
1 The issue on the account is not the result of the TPP process	Return the Form 4442 and attachments to the sender stating there is no TPP involvement
2 The issue on the account is due to the TPP process	Open a control base on the account to RIVO for resolution

(4) Once controlled, take the following actions to resolve the account:

Note: Expedite requests will have "Expedite Request" at the top of the referral. Please treat the cases as priority as some may be Statute imminent.

IF	THEN
1 The return that is UP 126 RC "0" is the taxpayer's return.	Resolve UP 126 RC "0", see IRM 25.25.6.2.2, The Taxpayer Filed the Return in Question (Letter Reply Procedures).
2 The return on MFT 32 matches the return received from the employee.	• Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • Edit special processing code (SPC) "B" on the return • Edit the return with the received date of the return posted to MFT 32, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. • Detach the return and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP. Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns. • If the taxpayer is not a victim of identity theft for the year in question, and a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "W IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972

IF	THEN
	AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • 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. • 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 the RIVO control base with an activity field of "RTN2PROC". • Open a monitor control base CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*
3 The return on MFT 32 does not match the return received from the employee.	• Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • Edit SPC "B" on the return. • The received date of the return should be edited by the RO. If it is not present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. • Detach the return from the Form 3210 and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP. Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns. • Take any additional actions to resolve the account, see IRM 25.25.6.2.1.3, The Identity Theft Return is on MFT 32 or Archived or Deleted (Letter Reply Procedures). • 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 the RIVO control base with an activity field of "RTN2PROC".

IF	THEN
	Open a monitor control base CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*

IRM 25.25.6.3 - (2&9) - Added Note on Letter 6331C for new insert sent with letter for ID Verify access that includes a QR code for direct access. Added a link ID Verify section for timeframes and additional information after the taxpayer attempts authentication.

(1) Customer Service Representatives (CSRs) answering the Taxpayer Protection Program (TPP) line application 018 and 019 (Spanish speaking line) must follow the procedures in this section to authenticate callers. When a TPP assistor is transferring a call to the Spanish speaking line, the TPP telephone assistor should transfer to IUP#1019.

(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, <i>Potential Identity Theft during Original Processing</i>	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, <i>Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version</i>	Issued on accounts for returns filed with an address outside the United States
Letter 5747C, <i>Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version</i>	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, <i>Potential Identity Theft During Original Processing with Online Option</i>	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 <i>idverify</i> 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 Note: This letter contains an insert Notice 1455, IRS Identity Verification Service, that refers taxpayers to the online ID Verify website to complete authentication. It also contains a QR code that will take taxpayers directly to the online website. It is two-sided for English	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

IF	THEN
	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 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.

IRM 25.25.6.3.1 (3) - Updated Form 56 procedures for calls to toll-free and TAC employees and included a link to the disclosure IRM for accepting faxed documents and verifying documents for third party.

(3) Follow the instructions in the chart below to resolve the account and respond to the caller:

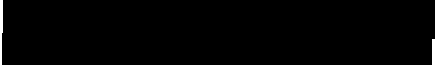
Note: **Temporary Guidance due to COVID-19 Impact** Throughout the remainder of this section, for instances where the caller must visit a TAC to complete the authentication process, if the caller is unable to visit the TAC due to COVID reasons or restrictions, provide the **fax** instructions in IRM 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 caller is an authorized Power of Attorney (POA or Durable Power of Attorney) per IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication, or can fax Form 2848, <i>Power of Attorney and Declaration of Representative</i>, if not on the Centralized Authorization File (CAF) file Note: If the caller provides a Durable Power of Attorney, it must contain all of the information that is required on Form 2848.	• Advise the POA this is an authentication line only and they will be asked to verify the taxpayer's information for the tax year or years in question. • The POA must be authorized for all the years addressed in the questioning including the year in question. Ask if the taxpayer is available to participate in the authentication process. • Begin by authenticating the POA, see IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication, and follow instructions to verify the POA's identity and the Form 2848 authorization to identify what year or years are authorized. • If the POA is not authorized for the year in question, advise the POA to have the taxpayer answer the questions if present, or if not present, have taxpayer contact the IRS at the phone number in the letter and to have the letter with them when they call. Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select "Other Entity" as the issue. • If the POA is authorized for the year or years in question, continue with the authentication process, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13. Since the POA is authorized to act on behalf of the taxpayer, follow all instructions in the IRM as if the POA is the taxpayer. • If the POA is authorized for multiple

IF	THEN
	taxpayers, allow the POA to address up to 5 accounts in question for which they are authorized.
2 The caller's authority is a Form 8821, <i>Tax Information Authorization</i>, or as a third-party designee, see IRM 21.1.3.3.1, Third Party Designee Authentication, or has prior oral disclosure consent, see IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless F8821)	The caller is not eligible to authenticate the taxpayer's identity. Ask the caller if the taxpayer is available and can answer the questions to authenticate their identity. • If yes, ask the caller to bring the taxpayer to the phone. When the taxpayer joins the call, continue with the authentication process, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13. The taxpayer must answer the questions and remain on the phone during the entire process. • The third-party can only assist the taxpayer with answering questions related to information on the taxpayer's return. For example, the third-party can tell the taxpayer what line of the taxpayer's return they can locate the wages, withholding or refund amounts. • If the taxpayer is not available, advise the caller the taxpayer needs to call or to call back when the taxpayer is available.
3 The taxpayer is deceased and the caller is the executor, personal representative, conservator, etc., see IRM 3.11.3.9.2.2.2, Additional Information Line (AIL), authorized to represent the deceased taxpayer, see IRM 21.1.3.4, Other Third Party Inquiries. AND The caller's name appears on the Entity portion of the account (IAT/AMS/ENMOD) or is showing as a pending transaction on command code (CC) ENMOD. See IRM 11.3.2.4.11 (3) Deceased	Continue with the authentication process, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13. Since the caller is authorized to act on behalf of the taxpayer, follow all instructions in the IRM as if the caller is the taxpayer.

IF	THEN
Individuals, for information.	
4 The taxpayer is deceased and the caller is the executor, personal representative, conservator, etc., see IRM 3.11.3.9.2.2.2, Additional Information Line (AIL), AND The caller's name does not appear on the Entity portion of the account (IAT/AMS/ENMOD) or is not showing as a pending transaction on CC ENMOD See IRM 11.3.2.4.11 (3) Deceased Individuals and IRM 3.13.5.32, Notice Concerning Fiduciary Relationship, for Form 56 requirements.	• Ask the caller if they have mailed Form 56, <i>Notice Concerning Fiduciary Relationship</i>, including the supporting documentation, and if they have a copy they can fax in while on the call. If so, see IRM 21.1.3.4, (4) Other Third Party Inquiries, and follow procedures to verify authorized representative and complete disclosure. • Once the authorized representative is verified and disclosure is completed, continue with TPP authentication, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13. Since the caller is authorized to act on behalf of the taxpayer, follow all instructions in the IRM as if the caller is the taxpayer. • If the caller states they have not filed the Form 56 and do not have a copy, advise the caller to see IRS.gov to obtain the form and instructions for mailing to the IRS. Advise the caller to call back when they have a completed Form 56 and can fax it in. • When the Form 56 is processed by the IRS, the submitter's name will appear on the second name line on the Entity portion of the account. If a second name line is present, see block 3 above for procedures. • If the caller cannot fax in the copy at the time of the call or they could not be verified based on faxed documents, advise the caller they can go to the TAC or call back. If they want to visit a TAC office, advise the caller they must bring Form 56 with all supporting documentation and TPP authentication documents (refer them to the TPP letter or if they don't have a copy, provide the list of documents off the letter). • Advise the taxpayer they will be required to make an appointment with the TAC. Follow procedures in IRM 21.3.4.2.4.5, Accounts Management

IF	THEN
	Procedures for Appointment Service to schedule the appointment. • When making a TAC appointment, remind the caller to bring all supporting documentation for Form 56 and TPP authentication. • If not continuing with the authentication process and/or the caller is referred 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.
TAC Employees The taxpayer is deceased and the executor, personal representative, conservator, etc., see IRM 3.11.3.9.2.2.2, Additional Information Line (AIL) visit the TAC for TPP authentication, AND Their name does not appear on the Entity portion of the account (IAT/AMS/ENMOD) or is not showing as a pending transaction on CC ENMOD See IRM 11.3.2.4.11 (3) Deceased Individuals and IRM 3.13.5.32, Notice Concerning Fiduciary Relationship, for Form 56 requirements.	• If the representative has the required Form 56, <i>Notice Concerning Fiduciary Relationship</i>, and supporting documentation along with TPP authentication documents continue below. • See IRM 21.1.3.4, (4) Other Third Party Inquiries, and follow procedures for completing disclosure. • Once authorized representative is verified as the representative, continue with TPP authentication. • See IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC, to continue with identity verification and TPP process. • If the Form 56 was previously mailed, advise the taxpayer to allow an additional 60 days at a minimum, for processing of the form. • If the representative does not have the required documentation for Form 56 or TPP authentication, advise the representative you cannot continue with the authentication and ask them to call the TPP line if they can fax the form in while on the call.
5 The taxpayer is deceased and the caller is the surviving spouse of the deceased taxpayer and their	• If the caller is stating the deceased taxpayer did not file the return. # [REDACTED]

IF	THEN
name is not on CC ENMOD	 # No other account actions are necessary. These types of returns will be resolved at the end of the suspense period. If the caller is stating the married filing jointly (MFJ) return is their MFJ return with the deceased taxpayer, continue with the authentication process, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13.
6 - The caller is using TTY/TDD equipment or calling via the Federal Relay Service (FRS) or any other relay service, see IRM 21.2.1.56(a), Deaf/Hard of Hearing (DHOH) Callers and TTY/TDD Equipment. OR - The caller is hearing impaired, deaf, hard of hearing or does not speak English and the taxpayer is calling with an interpreter and the taxpayer can remain on the line during the entire call. #   #  See IRM 11.3.3.3.1, Use of Interpreters in Tax Administration	Continue with the authentication process as if you were speaking directly to the taxpayer, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13. The taxpayer must answer the questions and remain on the phone during the entire process. - If the assistor has concerns about the way the customer responds to the questions, the assistor may ask additional questions or the assistor may refer the caller to the TAC. If referring the caller to the TAC, advise that a TAC appointment is 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: #   #  - If not continuing with the authentication process and the caller is being referred 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.
7 The caller is calling regarding an	Authenticate the caller using authentication procedures, see IRM

IF	THEN
account for a minor taxpayer and caller is the minor or parent/guardian of the minor, see IRM 11.3.2.4.10, Minors.	21.1.3.2.3, Required Taxpayer Authentication. • After completing basic authentication, continue with the authentication process as if you were speaking directly to the taxpayer, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13. • If the caller does not pass authentication, 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. • Exception: # [REDACTED] # • If the caller is referred 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.
8 The caller is an unauthorized third-party inquiring about a refund, wanting to authenticate for the taxpayer, or is calling to provide information because the taxpayer is not available.	No account actions are necessary. 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.

IRM 25.25.6.3.5 - Added additional Id Verify process including timeframes and instructions based on the ID verify response the taxpayer receives.

(1) The Taxpayer Protection Program (TPP) identity verification process is completed through the Identity Verification Service at idverify.irs.gov. Taxpayers have the option to use the online identity verification service to complete identity and

tax verification through the Secure Access Digital Identity (SADI) platform using ID.me for identity verification and if successful, the taxpayer is directed back to the idverify.irs.gov tool for the TPP return validation.

The ID Verify experience will flow as follows:

- The taxpayer will begin the TPP verification process through the idverify.irs.gov site and click on the “Verify Your Identity and Tax Return” button.
- The next screen will provide a choice to create a new account, use an existing ID.me account, or sign in with an existing IRS username (Secure Access eAuth account).
- Once the taxpayer has successfully verified their identity using one of the platforms.
- The taxpayer will be directed back to idverify.irs.gov tool to complete the TPP tax return verification questions. Remind the taxpayer they must complete both ID.me and tax return verification in order to complete the TPP authentication process.

Note: For additional information on SADI, see IRM 21.2.1.58.2, Secure Access Digital Identity (SADI).

(2) Taxpayers without an existing Secure Access account or ID.me account must create a new account using the new ID.me. Once the taxpayer creates their account and verifies their identity with ID.me, they will be sent to the idverify.irs.gov tool to complete the TPP tax return verification questions. The tax return questions must be completed to complete the TPP authentication process and receive one of the responses below. The results are available to the taxpayer on idverify.irs.gov website for 3 weeks.

Once the taxpayer successfully completes the return verification, the next screen will provide one of the following responses that contain instructions for next steps:

Note: Once the taxpayer receives a Confirmation "Congratulations Successful" = Passed response, the SSN is added to a listing and is processed on a weekly basis. The Unpostable 1260 can then take up to two weeks to show Closed “C” on CC UPTIN.

If the taxpayer receives	Taxpayer Calls after using idverify.irs.gov tool
Confirmation "Congratulations Successful" = Passed Those who receive a “Successful” outcome will be advised to allow 9 weeks to complete the processing of the TPP return.	• Advise the taxpayer that although it can take up to 9 weeks to complete the processing of the return, they can access Where’s My Refund after 2-3 weeks to monitor the refund status. • If the Unpostable 1260 still shows as Active “A” on CC UPTIN, see IRM 25.25.6.3 (10) Taxpayer Protection Program (TPP) Basic Authentication and Research, and conduct authentication.

Fraudulent Tax Filing Identified = IDT Those who receive a "Fraudulent" outcome will be given the option to contact the Identity Theft Protection Specialized Unit.	Conduct authentication over the phone. See IRM 25.25.6.3 (10) Taxpayer Protection Program (TPP) Basic Authentication and Research.
Additional Information Required - Call TPP toll-free = Need more information	Conduct authentication over the phone. See IRM 25.25.6.3 (10) Taxpayer Protection Program (TPP) Basic Authentication and Research.
Additional Information Required - Call TAC Appointment line - Need more information	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.

(3) If taxpayers experience issues with setting up their online account through the new ID.me provider, assistance will be provided via the Help.ID.me website.

IRM 25.25.6.5.1 (1, 2 & 4) Clarified how to identify an open UNP 1260 on CC UPTIN and added clarification on how to identify archived/deleted return through research and checking status of transactions throughout the section. Edited POA question instructions.

(1) The taxpayer **authenticated**, and filed the return in question, and the account contains one return which is:

- Unpostable (UP) 126 reason code (RC) "0" - CC UPTIN will show status "A" meaning, the unpostable is unresolved (OPEN)
- UP 147 and the account contains an unreversed transaction code (TC) 971 action code (AC) 129
- Posted on MFT 30 (TC 150 present) and the account contains an unreversed TC 971 AC 129 present (refund held or lost)
- Posted on MFT 30 (TC 150 present) and the return information has been reversed (TC 971 AC 129 is present -TC 972 AC 129 may be present)
- Moved to MFT 32 - TC 976 posted on MFT 32 and TC 971 AC 111 posted on MFT 30
- Archived/Deleted - the return was never processed and is **not** posted to MFT 30 as a TC 150 or MFT 32 as a TC 976 - CC TRDBV "CODES" summary screen shows it was a UP 126 RC "0" and may not be viewable on CC UPTIN

(2) Due to data breaches and account takeovers, all TPP returns filed by the taxpayer identification number (TIN) owner must be verified to ensure the

information has not been changed without their permission. Confirm the return in question is the taxpayer's return by asking the taxpayer for the following information:

- The address as it appears on the return

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

- The overpayment amount as it is shown on their return (The taxpayer must provide the overpayment amount from the appropriate line in the **Refund** section on the actual tax form they filed. They cannot provide an amount that was provided by the preparer or from a preparer's summary page since that figure may be less due to charges the preparer is deducting from the refund.)

Note: If Error Resolution (ERS) made a correction to the return during processing, the overpayment amount provided by the taxpayer may not match the refund amount as shown on the return in CC TRDBV. Review CC TRDBV for ERS corrections, CC ENMOD to determine if ERS issued a Letter 12C, or the MeFile record for ERS involvement and corrections. If there is a mismatch in the refund amount provided by the taxpayer and there is an indication of ERS involvement, accept the return corrected by ERS as the taxpayer's return.

- The refund type:
 - A paper check to their address
 - A credit elect to the next tax year
 - A direct deposit (on current or two prior tax years)
- If the refund is a direct deposit, obtain the routing number for the bank and the bank account number (on current or two prior tax years)

Note: If CC TRDBV or MEF RRD indicates the refund is a Refund Anticipation Loan (RAL) or Refund Anticipation Check (RAC), see IRM 21.4.1.5.7, Direct Deposits - General Information, for RAL/RAC indicators, or if the taxpayer is receiving their refund via a refund transfer product such as a debit card, see Exhibit 21.4.1-2, Most Common Banks That Offer Refund Transfer Products (RAL/RAC), for the common RTNs. The account number for the RAL/RAC direct deposit may contain the TIN of the taxpayer. Verify the RAL/RAC information if the taxpayer can provide the RAL/RAC information from the return. If the RAL/RAC information cannot be verified, then confirm, at the very least, that the taxpayer has agreed to a RAL/RAC or refund transfer product. If the return was filed electronically, the final refund destination, also known as the ultimate bank account, may be present on the last page of the CC TRDBV return view screen, which may contain the taxpayer's bank information. If the ultimate bank account information is present, verify the ultimate bank account information with the taxpayer.

- For balance due returns, the taxpayer should also verify the following information from the return:
 - Request the balance due amount and verify the IDRS total matches the return.
 - Were estimated tax payments made? If yes, how much? Does the amount or total match tax return? If the account reflects payments not confirmed by caller, conduct additional research to determine if there was a possible posting error.
 - Credit elect? If yes, how much? Does the amount or total match tax return? If the account reflects totals not confirmed by caller, conduct additional research to determine if there was a possible posting error.
 - If the taxpayer is unable to confirm balance due amount, estimated tax payments or credit elect information or indicates they do not have a copy of the tax return, follow the instructions in applicable If/Then chart below.
- For POA's, in addition to the above questions, confirm any one of the following, method of filing, electronic or paper, Income claimed (CC IRPTR), and dependent date of birth.

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

IF	THEN
1 The taxpayer cannot provide all of the above required information because they do not have the return available and they are unable to answer the questions from memory.	• Advise the taxpayer to obtain the return and call the TPP number in the letter. The taxpayer will be required to complete authentication again when they call back. • Document 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. Include in the notes: the taxpayer has passed high risk authentication but could not verify the return in question as their return.
2 The information provided matches the information on the return received by the IRS (including RAL or RAC direct deposits). OR The taxpayer can provide matching information for the refund amount and refund type, however the address on	Continue to paragraph 4 below.

IF	THEN
the return is unknown to them and the refund type is a Direct Deposit AND the direct deposit information is verified by the taxpayer. OR The taxpayer states they are expecting a direct deposit, but the return on CC TRDBV or MEF RRD does not contain the direct deposit information but the address on the return is the address for the taxpayer.	
3 The balance due return information cannot be fully verified (i.e. payments or credit elect) and they have the return in hand, but amounts do not match or were not reported on the return	• Conduct thorough research to confirm there are no errors or discrepancies with payments (i.e. misapplied or incorrect year) posted to the account. If an error is found, resolve the issue or follow referral procedures, as needed, then continue to paragraph 4 below. • If no error or discrepancy is found with payments posted to the account, continue to paragraph 4 below.
4 The bank routing number or account number provided for the taxpayer's bank account does not match the information on the return received by the IRS. (Excluding RAL, RAC and refund transfer products.) OR The taxpayer states they have closed their bank account and cannot receive a direct deposit there. OR The taxpayer stated they are expecting a paper check and the return on CC TRDBV contains direct deposit information. (Excluding RAL, RAC, and refund transfer products.)	• 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. • Continue to paragraph 4 below.

IF	THEN
OR The taxpayer agreed to a RAL/RAC or refund transfer product and CC TRDBV contains the ultimate bank account information - however the information provided for the taxpayer's bank account does not match the bank information on the last page of the return view screen on CC TRDBV.	
5 The taxpayer states they did not agree to a RAL/RAC or transfer product (for example - they paid the filing or preparation fees up front by check, cash, or debit/credit card).	• 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. • Continue to paragraph 4 below.
6 The refund amount provided by the taxpayer does not match the refund amount on the return received by the IRS. Confirm that the taxpayer is providing the refund amount from the return they filed and not from memory, a summary page, or other documents, prior to determining the return is identity theft. OR None of the information provided by the taxpayer matches the return received by the IRS. OR The address does not match and the taxpayer states that the address is unknown to them AND the refund will be issued as a paper check. Note: Consider minor street or state spelling errors (including Major City	Advise the taxpayer the information provided does not match the return the IRS has received and does not appear to be their return, see IRM 25.25.6.5.3, Authentication Passed and the Taxpayer Did Not File the Return in Question.

IF	THEN
Codes, see Exhibit 3.41.277-4, Major City Codes) or missing apartment numbers as a verified address.	

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

IF	THEN
1 The taxpayer's return is UP 126 RC "0" CC UPTIN will show status "A" meaning, the unpostable is unresolved (OPEN)	See IRM 25.25.6.5.1.1, The Taxpayer's Return is Unpostable 126 Reason Code "0"
2 The account contains an unreversed TC 971 AC 129 (the taxpayer's return may be posted to MFT 30 or may be UP 147)	See IRM 25.25.6.5.1.2, The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129
3 The taxpayer's return was deemed identity theft and is showing as an "OPEN" UP 126 RC "0" on CC UPTIN/UPDIS OR The taxpayer's return information has been removed (backed out) from MFT 30 OR The return has been moved to MFT 32 OR The return has been archived/deleted - Means the return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 – and Command code (CC) TRDBV "CODES" screen shows it was UP 126 RC "0" and may not be viewable on CC UPTIN	See IRM 25.25.6.5.5, Previous Taxpayer Protection Program Actions - Return Previously Deemed Identity Theft

IRM 25.25.6.5.1.1 (4) - Clarified how to identify an open UNP 1260 and access Unpostable transaction and included a link to job aids for unpostable correction. Added clarification on how to identify archived deleted return through research and checking status of transactions throughout the section.

(4) The TVT tool may provide a response that there is no unpostable condition even though command code (CC) UPTIN may indicate the return is UP 126 RC "0". The unpostable cannot be resolved using the TVT tool. Research CC TRDBV and take the following actions:

IF	THEN
1 The return is UP 126 RC "0" and does not populate on the TVT tool Note: Do not refer the case to RIVO if the TVT tool is not populating the unpostable, the unpostable must be closed, unless it meets the criteria in paragraph 5.	• The UNP 1260 will have to be closed using CC UPTIN/UPDIS/UPRES. • Use CC UPTIN to view the unpostable record(s). If the unpostable transaction is out of region use the @ with the campus location code to view it. • Ex. UPTIN XXX-XX-XXXX@XX • For listing of the campus locations codes see Doc <u>6209, Section 4</u>. • If the unpostable is unresolved (OPEN), CC UPTIN will show status "A" • The UNP 1260 must be manually closed on IDRS. Refer to Technical Communication Document, Unpostables: Research and Resolution to access command code job aids to assist with closing the unpostable • Continue to paragraph 5 if the tax period is incorrect • OR • If the tax period is correct, go straight to paragraph 6 to resolve the UNP 1260 Note: If the unpostable is assigned to an unpostable team, use CC UPASG with definer "R" to reassign the UNP 126 to yourself. See IRM 3.12.32.18.1, Command Code UPASG-Screen Formats, for instructions
2 The CC UPTIN/UPDIS URC field is blank, the UP 126 RC "0" is assigned to IDRS number "1483845470" or "148xxxxxxx" and the remarks section may contain one of the following statements: • "IAT UNP 126 Batch" • "Batch IDT No Response" AND/OR	The unpostable has been closed by the RIVO IAT Batch Tool Process, see 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, for the appropriate resolution actions.

IF	THEN
A TC 971 AC 123 with a MISC field of "TPP RP" is posted to the module - (Only on accounts resolved by the IAT Batch Tool process beginning in January 2017.)	

IRM 25.25.6.5.2.1 - Added clarification on how to identify archived/deleted return through research and checking status of transactions throughout the section.

(1) The taxpayer **authenticated**, the account contains multiple returns, and the taxpayer filed at least one or more of the returns. At least one return is unpostable (UP) 126 reason code (RC) "0", and the other returns are:

- UP 126 RC "0"
- UP 147 and the account contains an unreversed transaction code (TC) 971 action code (AC) 129
- Posted on MFT 30 (TC 150 present) and the account contains an unreversed TC 971 AC 129 present (refund held or lost)
- Posted on MFT 30 (TC 150 present) and the return information was reversed (TC 971 AC 129 may be present -TC 972 AC 129 may be present)
- Moved to MFT 32 - TC 976 posted on MFT 32 and TC 971 AC 111 posted on MFT 30
- Archived/Deleted - the return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 and the CC TRDBV "CODES" screen shows it was UP 126 RC "0" and may not be viewable on CC UPTIN

(2) All authentication processes, research, and actions in the preceding IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:

- 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
- TAC assistants see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
- IRM 25.25.6.5.2, Authentication Passed and Multiple Returns are Present

(3) Follow the chart below to resolve the account and respond to the taxpayer:

IF	THEN
The taxpayer's return is	See IRM 25.25.6.5.2.1.1, Multiple Returns and the

IF	THEN
UP 126 RC "0"	Taxpayer's Return is Unpostable 126 Reason Code "0"

IRM 25.25.6.5.2.1.1 - (3) - Clarified how to identify an open UNP 1260 on CC UPTIN and added clarification on how to identify archived/deleted return through research and checking status of transactions throughout the section.

(1) Multiple returns are present on the module and the taxpayer's valid return(s) is/are unpostable (UP) 126 reason code (RC) "0". (Includes accounts where the taxpayer filed all the returns that are UP 126 RC "0".) Resolve each return based on the status of the return as described below.

(2) Utilize the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT) to resolve the unpostable condition, when available, unless otherwise directed by the IRM.

(3) The TVT tool may provide a response that there is no unpostable condition even though command code (CC) UPTIN may indicate the return is UP 126 RC "0". The unpostable cannot be resolved using the TVT tool. Research CC TRDBV and take the following actions:

IF	THEN
1 The return is UP 126 RC "0" and does not populate on the TVT tool Note: Do not refer the case to RIVO if the TVT tool is not populating the unpostable, the unpostable must be closed, unless it meets the criteria in paragraph 5.	• The UNP 1260 will have to be closed using CC UPTIN/UPDIS/UPRES • Use CC UPTIN to view the unpostable record(s). If the unpostable transaction is out of region use the @ with the campus location code to view it • Ex. UPTIN XXX-XX-XXXX@XX • For listing of the campus locations codes see Doc 6209, Section 4 • If the unpostable is unresolved (OPEN), CC UPTIN will show status "A" • The UNP 1260 must be manually closed on IDRS. Refer to Technical Communication Document, Unpostables: Research and Resolution to access command code job aids to assist with closing the unpostable • Continue to paragraph 5 if the tax period is incorrect OR • If the tax period is correct, go straight to

IF	THEN
	paragraph 6 to resolve the UNP 1260 Note: If the unpostable is assigned to an unpostable team, use CC UPASG with definer "R" to reassign the UNP 126 to yourself. See IRM 3.12.32.18.1, Command Code UPASG-Screen Formats, for instructions
2 The CC UPTIN/UPDIS URC field is blank, the UP 126 RC "0" is assigned to IDRS number "1483845470" or "148xxxxxxx" and the remarks section may contain one of the following statements: • "IAT UNP 126 Batch" • "Batch IDT No Response" AND/OR A transaction code (TC) 971 action code (AC) 123 with a MISC field of "TPP RP" is posted to the module - (Only on accounts resolved by the IAT Batch Tool process beginning in January 2017.)	The unpostable has been closed by the RIVO IAT Batch Tool Process, see 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, for the appropriate resolution actions.

(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 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

IF	THEN
	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.

(5) For non-identity theft resolution, resolve the unpostable condition(s) and respond to the taxpayer using the steps below:

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

IF	THEN
1 If one or more of the taxpayer's returns are UP 126 RC "0" Note: For returns requesting a direct deposit, a TC 971 AC 850 is required (only for current or two prior tax year returns) if 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	• Close the UP 126 RC "0" using unpostable resolution code (URC) "0". If inputting a TC 971 AC 850, post delay the UP 126 RC "0" resolution by one cycle using "REL CYC" field 48 on CC UPRES. • See Exception below the chart if there is a wrong or new TIN (mixed entity) involved. • If the taxpayer filed one or more returns, close the duplicate returns UP 126 RC "0" using unpostable resolution code (URC) "0" and post delay for 4 cycles using "REL CYC" field 48 on CC UPRES.

IF	THEN
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 **A TC 971 AC 850 cannot be input on an account that is not 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.	• If the taxpayer has an address change, 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. • 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. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). • When advising the taxpayer on the processing of their return, ensure to take into consideration 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. • 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,

IF	THEN
	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.

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 with 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".

(6) If an identity theft return is present, take the following actions to resolve the identity theft return(s):

IF	THEN
1 The identity theft return(s) is UP 126 RC "0".	See 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". Resolve the unpostable condition for each identity theft return present on the tax module.
2 The identity theft return(s) is UP 147 or is posted to MFT 30 and the account contains an unreversed TC 971 AC 129. OR The identity theft return is posted to MFT 30 but no TC 971 AC 129 is present (account must have other unresolved TPP issues).	See IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Unpostable 147 or Posted and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator, for any additional actions that may be necessary to resolve the account.
3 The identity theft return(s) is on MFT 32 or was archived/deleted (the return was never processed and	See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived, for any additional actions that may be necessary to resolve the account.

IF	THEN
is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976)	

IRM 25.25.6.5.2.2 - (4) - Added clarification on how to identify archived/deleted return through research and checking status of transactions throughout the section.

(4) If an identity theft return is present, take the following actions to resolve the identity theft return(s):

IF	THEN
1 The identity theft return(s) is UP 126 RC "0".	See 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". Resolve the unpostable condition for each identity theft return present on the tax module.
2 The identity theft return(s) is UP 147 or is posted to MFT 30 and the account contains an unreversed TPP indicator such as a TC 971 AC 129.	Take no action to resolve the UP 147. See IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Unpostable 147 or Posted and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator, for any additional actions that may be necessary to resolve the account.
3 The identity theft return(s) is on MFT 32 or has been archived/deleted (the return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976).	See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived, for any additional actions that may be necessary to resolve the account.

IRM 25.25.6.5.2.3 - (3) - Added clarification on how to identify archived/deleted return through research and checking status of transactions throughout the section.

(3) If the taxpayer states they did not file any of the returns, follow the chart below for the necessary account actions and to respond to the taxpayer:

IF	THEN
1 All the identity theft returns are UP 126 RC "0"	For identity theft returns UP 126 RC "0", see 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", to resolve the unpostable condition and advise the taxpayer
2 The identity theft returns are posted or are UP 147 and the account contains an unreversed TPP indicator such as a TC 971 AC 129	See IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Posted or is Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator, to resolve the account and advise the taxpayer
3 - The identity theft returns are on MFT 32 - indicated by a TC 971 AC 111 on MFT 30 and a TC 976 on MFT 32 AND/OR - The identity theft returns have been archived - the return was never processed and is not posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976 AND - CC TRDBV "CODES" screen shows it was a UP 126 RC "0" and may not be viewable on CC UPTIN AND - CC ENMOD contains a TC 971 AC 506 with a MISC field of "WI PRP DDB"	See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived, to resolve the account and advise the taxpayer.
4 The account contains an identity theft return that is UP 126 RC "0" OR Contain any combination of returns, - UP 126 RC "0" - UNP 147 with unreversed TPP indicator	Resolve every UP 126 RC "0" identity theft return per the procedures in 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". Follow any procedures in the following sections, as needed for account resolution: IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the

IF	THEN
- Return moved to MFT 32 or Archived/Deleted (the return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976)	Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator. • See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived.
5 The account contains the following: • An identity theft return that is UP 147 and the account contains an unreversed TC 971 AC 129. OR • An identity theft return that is posted to MFT 30 the account may or may not contain an unreversed TC 971 AC 129 - but must have TPP indicators on the account to be resolved per this IRM. OR • Contain any combination of returns, - UP 126 RC "0" - Return moved to MFT 32 or Archived/Deleted (the return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976)	If the identity theft return is posted to MFT 30, take no action to reverse the posted identity theft return data. Resolve the account per the procedures in IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator, to resolve the account and advise the taxpayer. Follow any procedures in the following sections as needed for account resolution: • See 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". • See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived, to resolve the account and advise the taxpayer.
6 The account contains an identity theft return that is on MFT 32 or archived (must have been moved to MFT 32 or archived in the TPP process). OR Contain any combination of returns, - UNP 147 with unreversed TPP	Resolve the account per the procedures in See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived, to resolve the account and advise the taxpayer. Follow any procedures in the following sections, as needed for account resolution: • IRM 25.25.6.6.3.2, Procedures for

IF	THEN
indicator - Return moved to MFT 32 or Archived/Deleted (the return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976) - UP 126 RC "0"	Resolving the Account when the Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator. • See 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".

IRM 25.25.6.5.3 - (1) - Added clarification on how to identify archived/deleted return through research and checking status of transactions throughout the section.

(1) The taxpayer **authenticated**, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, and did not file the return in question, and the account contains one return which is:

Note: TAC assistants see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC.

- Unpostable (UP) 126 reason code (RC) "0"
- UP 147 and the account contains an unreversed transaction code (TC) 971 action code (AC) 129
- Posted on MFT 30 (TC 150 present) and the account contains an unreversed TC 971 AC 129 present (refund held or lost) (The TC 971 AC 129 indicates TPP involvement. Accounts with posted identity theft returns without a TC 971 AC 129 or other TPP indicators should not be resolved using the procedures in this IRM.)
- Posted on MFT 30 (TC 150 present) and the return information has been reversed (TC 971 AC 129 is present -TC 972 AC 129 may be present)
- Moved to MFT 32 - TC 976 posted on MFT 32 and TC 971 AC 111 may be posted on MFT 30
- Archived/Deleted - the return was never processed and is **not** posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 and the CC TRDBV "CODES" screen shows it was UP 126 RC "0" and may not be viewable on CC UPTIN

(2) Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.

(3) Follow the chart below for the necessary account actions and to respond to the taxpayer:

IF	THEN
1 The identity theft return is UP 126 RC "0"	See 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"
2 The identity theft return is posted or UP 147 and the account contains an unreversed TPP indicator such as a TC 971 AC 129	See IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator
3 • The identity theft return is on MFT 32 - indicated by a TC 971 AC 111 on MFT 30 and a TC 976 on MFT 32 OR • The identity theft return has been archived - the return was never processed and is not posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976 AND • CC TRDBV "CODES" screen for the return shows it was a UP 126 RC "0" and may not be viewable on CC UPTIN AND • CC ENMOD contains a TC 971 AC 506 with a MISC field of "WI PRP DDB"	See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived
4 There are multiple returns present and the taxpayer states they did not file any of the returns	See IRM 25.25.6.5.2.3, Multiple Returns and the Taxpayer Did Not File Any of the Returns

IRM 25.25.6.5.4 - Added full cycle date 202247 throughout section for clarity.

(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 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 202247).	• At the time of the identity theft determination, the unpostable is assigned to 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 202247).	• 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. • The TC 972 AC 124 is input in a batch process. Due to the timing of the batch

IF	THEN
	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 assistants 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
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".	See paragraph 8 below

IF	THEN
A TC 972 AC 124 may or may not be present.	

(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) 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	THEN
	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, <i>Identity Theft Affidavit</i>. 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 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 202247).	• 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 return - any tax year.	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.
3 The taxpayer	The unpostable is closed with a URC "D" or if the unpostable is open and it will be closed in the	• 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

IF	AND	THEN
states they filed the tax return.	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 202247)	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 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

IF	AND	THEN
		Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

(9) Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.

IRM 25.25.6.5.5 - (3) - Clarified how to identify an open UNP 1260 on CC UPTIN and added clarification on how to identify archived/deleted return through research and checking status of transactions throughout the section.

(3) Follow the chart below to resolve the account and respond to the taxpayer:

IF	AND	THEN
1 CC UPTIN is showing the unpostable (UP) 126 reason code (RC) "0" return as unresolved (open)	- The unpostable resolution code (URC) field on command code (CC) UPTIN is blank - The unpostable status is "A" - There are notes present in the remarks field of CC UPTIN indicating the return was deemed identity theft	See IRM 25.25.6.5.5.1, The Taxpayer's Return was Resolved as Identity Theft, Quality Review Time Frame Not Passed
2 The account contains a transaction code (TC) 972 action code (AC) 129	The taxpayer's return information has been reversed on MFT 30	See IRM 25.25.6.5.5.2, The Taxpayer's Return Information has been Reversed on MFT 30
3 The return is posted to MFT 32	- CC TRDBV "CODES" screen page shows return was UNP 1260 - A TC 971 AC 111 is posted on MFT 30 and will contain the DLN of the taxpayer's	See IRM 25.25.6.5.5.3, The Taxpayer's Return is Posted on MFT 32

IF	AND	THEN
	return in the MISC field A TC 976 containing the DLN of the taxpayer's return is posted on MFT 32	
4 The return has been archived/deleted	- The return was never processed and is not posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976 AND - The CC TRDBV "CODES" screen shows it was UP 126 RC "0" and may not be viewable on CC UPTIN	See IRM 25.25.6.5.5.4, The Taxpayer's Return has been Archived/Deleted

IRM 25.25.6.5.5.3 - Added full cycle date 202247 throughout section for clarity.

(1) The taxpayer was authenticated as required and research of the account indicates the taxpayer's return is posted on MFT 32 and the account has the following conditions:

- A transaction code (TC) 971 action code (AC) 111 containing the document locator number (DLN) of the taxpayer's return in the MISC field is posted on MFT 30
- A TC 976 containing the DLN of the taxpayer's return is posted on MFT 32

Note: There may be instances when a Taxpayer Protection Program (TPP) account may not contain a TC 971 AC 111 on MFT 30, however the account will have other indications of TPP involvement such as a TC 971/TC972 AC 124 and a TC 971 AC 506 with a MISC field of "WI PRP DDB".

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

IF	THEN
1 The return is for tax year 2021 or 2020 and an MEF or paper return (for 2020	Follow the procedures in IRM 25.25.6.7.1, Taxpayer Protection Program (TPP) Assistors,

IF	THEN
returns, follow Then section if action is being taken prior to cycle 202247 or if on or after cycle 202247, follow procedures in box 2 below) Note: Beginning in cycle 202247, returns for tax year 2020 can no longer be moved from MFT 32. If action is taken to move the return from MFT 32 on or after cycle 202247, an unpostable will generate and will be reassigned to the employee for corrective action. Note: If command code (CC) ENMOD or CC IMFOLE contains a merge transaction, 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 involved in merging accounts and follow the instructions in block 2 below.	Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures.
2 The return is for tax year 2019 or prior and was filed electronically (ELF OR MEF) Note: Beginning in cycle 202247, follow the instructions in this block for tax years 2020 or prior year returns posted on MFT 32. These returns can no longer be moved from MFT 32. If action is taken to move the return from MFT 32 on or after cycle 202247, this will cause an unpostable to generate and will be reassigned to the employee for corrective action. Also use the instructions in this block for any of the following scenarios: • The TC 971 AC 111 has been previously input on MFT 32 but the return never posted to MFT 30 • The TC 971 AC 111 is/was unpostable on MFT 32 and the return never posted to MFT 30 • The account has been previously merged.	• Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RIVO - TPP". Include "MFT 32 Reversal" 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 a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • 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. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services

IF	THEN
Note: A TC 971 AC 111 will go unpostable (UP) 168 RC 0 if the account has had an account merge or slot completed in the prior or current tax year processing.	(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 4-6 weeks to complete the processing of the return. If they are expecting a refund and have not received their refund after 6 weeks, advise the taxpayer to contact us at toll-free number, 800-829-1040 (267-941-1000 for International taxpayers).
3 The return is for tax year 2019 or prior and is a Paper filed return Note: Beginning in cycle 202247, returns for tax year 2020 or prior can no longer be moved from MFT 32. If action is taken to move the return from MFT 32 on or after cycle 202247, this will cause an unpostable to generate and will be reassigned to the employee for corrective action. Also use the instructions in this block for any of the following scenarios: - The TC 971 AC 111 has been previously input on MFT 32 but the return never posted to MFT 30 - The TC 971 AC 111 is/was unpostable on MFT 32 and the return never posted to MFT 30 - The account has been previously merged. Note: A TC 971 AC 111 will go unpostable (UP) 168 RC 0 if the account has had an account merge or slot completed in the prior or current tax year processing.	- 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 of the return. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053 - If a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified - 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 - Document the call in AMS as appropriate, see IRM 21.2.2.4.5,

IF	THEN
	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 and have not received their refund after 9 weeks, advise the taxpayer to contact us at toll-free number, 800-829-1040 (267-941-1000 for International taxpayers).

IRM 25.25.6.5.5.4 - Clarified how to identify an open UNP 1260 on CC UPTIN and added clarification on how to identify archived/deleted return through research and checking status of transactions throughout the section.

(1) The taxpayer has been authenticated as required and the taxpayer's return was never processed, and is **not** posted on MFT 30 or MFT 32. Research of the account indicates the return has been archived or deleted and the account contains any of the following:

- The return was never processed and is **not** posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976
- AND**
- The CC TRDBV "CODES" screen shows it was unpostable (UP) 126 reason code (RC) "0" and may not be viewable on CC UPTIN

(2) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:

- 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
- TAC assistants see IRM 25.23.2.7.2.1 , Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
- IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question

- IRM 25.25.6.5.5, Previous Taxpayer Protection Program Actions - Return Previously Deemed Identity Theft

(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: • The return was never processed - and the return is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 AND • The CC TRDBV "CODES" screen shows it was unpostable (UP) 126 reason code (RC) "0" and may not be viewable on CC UPTIN	The return was electronically (ELF/MEF) filed	• Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "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 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. • 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.

IF	AND	THEN
		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 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 - (6) - Added reference to the ID verify section for additional information and timeframes when the taxpayer states they authenticated online.

(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

IF	THEN
	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 The taxpayer received a TPP letter but the taxpayer has not filed a return. OR	See IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research.

IF	THEN
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.	
2 The taxpayer is calling in response to the Letter 5747C, <i>Potential Identity Theft during Original Processing - TAC AUTH ONLY</i> 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] [REDACTED] [REDACTED] #.
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	• # [REDACTED] #

IF	THEN
The taxpayer states they filed a return and CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS # 148xxxxxx) and/or CC IMFOLT or TXMODA shows a TC 971 AC 123 with a MISC field "TPP RP".	• 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.
7 The taxpayer states they have previously authenticated and have not received their refund or notice. Note: Review IRM 25.25.6.3.5, ID Verify - TPP Online Authentication, for timeframes and additional information if taxpayer states they completed online authentication.	• 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

IF	THEN
	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, <i>Taxpayer Cannot Authenticate</i> , was issued	- Advise the caller to follow the guidance in the letter. - If the account was accessed in AMS, 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. - 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 25.25.6.6.3 - Added clarification on how to identify archived/deleted return through research and checking status of transactions throughout the section.

(1) Taxpayers may not realize they are a victim of identity theft. The taxpayer may not have received a Taxpayer Protection Program (TPP) letter however they are contacting the IRS regarding the filing of their return, or the taxpayer has received a notification their return was rejected by the IRS when they filed electronically (due to their TIN being used previously), or the taxpayer has received a TPP letter and they have not filed a return or are not liable to file a return.

(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) Research the account for TPP indicators, see IRM 25.25.6.1.7, Taxpayer Protection Program Overview. If the taxpayer states they did not file the return, follow the chart below for the necessary account actions and to respond to the taxpayer:

IF	THEN
1 The identity theft return is unpostable (UP) 126 reason code (RC) "0"	See 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"
2 The identity theft return is posted or UP 147 and the account contains an unreversed transaction code (TC) 971 action code (AC) 129	See IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator
3 • The identity theft return is on MFT 32 - indicated by a TC 971 AC 111 on MFT 30 and a TC 976 on MFT 32 OR • The identity theft return has been archived - the return was never processed - and the return is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 AND • CC TRDBV "CODES" screen for the return contains an unpostable code 126 unpostable reason code "0" and may not be viewable on CC UPTIN AND • CC ENMOD contains a TC 971 AC 506 with a MISC field of "WI PRP DDB"	See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived
4 The account contains multiple returns and none of the returns were filed by the taxpayer	See IRM 25.25.6.5.2.3, Multiple Returns and the Taxpayer Did Not File Any of the Returns

(4) If the taxpayer is requesting a transcript of their return or the identity theft return, see IRM 21.2.3.5.8, Transcripts and Identity Theft, for further guidance.

IRM 25.25.6.6.3.1 (3-4) - Clarified how to identify an open UNP 1260 on CC UPTIN and added clarification on how to identify archived deleted return through research and checking status of transactions throughout the section. Added full cycle date 202247 throughout section.

(3) The scenarios in the table below cannot be resolved utilizing the TVT tool:

IF	THEN
1 The taxpayer authenticated and the account shows the UP 126 RC "0" is assigned to IDRS number "1483845470 or "148xxxxxxx"" which indicates the unpostable condition is being resolved or was resolved by the IAT Batch Tool process.	See IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved with the Integrated Automation Technologies (IAT) Batch Tool Process.
2 The TVT tool response indicates there is no unpostable condition, however command code (CC) UPDIS indicates the UP 126 RC "0" is open.	If the unpostable is unresolved (OPEN), CC UPTIN will show status "A", and it does not populate on the TVT tool, then the unpostable condition cannot be closed using the TVT tool. The UP 126 RC "0" must be resolved manually on IDRS.
3 The TVT tool and CC UPTIN indicate there is no open UP 126 RC "0", however an UP 126 RC "0" is "unresolved" on CC TXMODA.	The UP 126 RC "0" will not be able to be resolved because not enough time has passed for the unpostable to be on CC UPTIN. Follow all the instructions in the table below except the instruction to close the UP 126 RC "0".

(4) Follow the instructions in the table below to resolve the account. Utilize the TVT tool when available, unless otherwise directed by the IRM:

IF	AND	THEN
1 The return is for tax year 2021 or 2020 Note: Beginning in cycle 202247, 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 202247, an unpostable will generate and will be reassigned to the employee for corrective action.	The account contains an unreversed transaction code (TC) 971 action code (AC) 527 on CC ENMOD	• **Due to the TC 971 AC 111 programming error follow IRM 25.25.6.7, MFT 32 Procedures - Moving Identity Theft Returns, workaround procedures for identity theft return. Complete all bullets below first. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly

IF	AND	THEN
		(MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • See IRM 25.23.2.8.6.1.1, Resolving Tax-Related Accounts with TC 971 AC 527 WI BREACH DSABLD. • Send a Letter 4674C, <i>Identity Theft Post-Adjustment Victim Notification Letter</i>, to the verified address. • Use the return address code "TP" and signature code "KA". Note: Employees on Cincinnati Service Center (CSC) IDRS will input the letter with return address code "CP" and the signature code "KA". • Use suggested paragraphs "B89bdxz:" as applicable. Do not include any paragraph referring the taxpayer to an online service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506

IF	AND	THEN
		with MISC field "WI AM OTHER". Exception: If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • 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 identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction

IF	AND	THEN
		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 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 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	AND	THEN
		• If the taxpayer is not required to file or has already mailed their return into the IRS, 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.
2 The return is for tax year 2021 or 2020 Note: Beginning in cycle 202247, 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 202247, an unpostable will generate and will be reassigned to the employee for corrective action. Follow box 3 or 4 below as applicable.	The account does not contain an unreversed TC 971 AC 527 on CC ENMOD	• **Due to the TC 971 AC 111 programming error follow IRM 25.25.6.7, MFT 32 Procedures - Moving Identity Theft Returns, workaround procedures for identity theft return. Complete all bullets below first. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, <i>Identity Theft Post-Adjustment Victim</i>

IF	AND	THEN
		<i>Notification Letter</i>, to the verified address. Use the return address code "TP" Note: Employees on CSC IDRS will input the letter with return address code "CP" and the signature code "KA". • Use suggested paragraphs "B89bdxz:" as applicable. Do not include any paragraph referring the taxpayer to an online service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code (TC) 971 Action Code (AC) 506. Exception: If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established. • For IDT returns with a filing status of MFJ and the TPs

IF	AND	THEN
		normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • 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 identity theft return), 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; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the

IF	AND	THEN
		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 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 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 has already mailed their return into the IRS, 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,

IF	AND	THEN
		see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
3 The return is for tax year 2019 or prior. Note: Beginning in cycle 202247, 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 202247, this will cause an unpostable to generate and will be reassigned to the employee for corrective action.	The account contains an unreversed TC 971 AC 527 on CC ENMOD	• Close the unpostable using CC UPRES with a unpostable resolution code (URC) "D". • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • See IRM 25.23.2.8.6.1.1, Resolving Tax-Related Accounts with TC 971 AC 527 WI BREACH DSABLD. • Use the return address code "TP" and signature code "KA". Note: Employees on CSC IDRS will input the letter with return address code "CP" and the signature code "KA". • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send

IF	AND	THEN
		the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI AM OTHER". Exception: If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the

IF	AND	THEN
		identity theft return), 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; the TC 972 AC 121 or TC 972 AC 124 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 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 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

IF	AND	THEN
		refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, 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.
4 The return is for tax year 2019 or prior. Note: Beginning in cycle 202247, 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 202247, this will cause an unpostable to generate and will be reassigned to the employee for corrective action.	The account does not contain an unreversed TC 971 AC 527 on CC ENMOD	• Close the unpostable using CC UPRES with a URC "D". • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, <i>Identity Theft Post-Adjustment Victim Notification Letter</i>, to the verified address. Use the

IF	AND	THEN
		return address code "TP" Note: Employees on CSC IDRS will input the letter with return address code "CP". and the signature code "KA". • Use suggested paragraphs "B89bdxz:" as applicable. Do not include any paragraph referring the taxpayer to an online service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code (TC) 971 Action Code (AC) 506. Exception: If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the

IF	AND	THEN
		MISC field "WI PRP OTHER1" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), take no action to release the refund, see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), 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; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being

IF	AND	THEN
		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 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 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 has already mailed their return into the IRS, 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,

IF	AND	THEN
		Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IRM 25.25.6.6.5 - Added clarification on how to identify archived/deleted return through research and checking status of transactions throughout the section.

(1) There are instances when the taxpayer previously authenticated and filed the return, and was advised that their Taxpayer Protection Program (TPP) issue had been resolved and they would be receiving their refund or be applied, as requested, within 9 weeks (16 weeks for duplicate filing cases), however the account still contains an unresolved TPP issue.

(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) The chart below contains examples of open or unresolved TPP issues:

IF	AND
1 The return is posted and the refund is held	The account contains an unreversed transaction code (TC) 971 action code (AC) 129 and no open control to IDRS number 14873XXXXX
2 The return is posted and no refund was issued or being held	The account contains a TC 971 AC 129 and a TC 972 AC 129 and the return information has been reversed
3 A return has posted (may or may not be the taxpayer's return)	The account contains another return that is unpostable (UP) 126 reason code (RC) "0" (may or may not be the taxpayer's return)
4 The return is UP 126 RC "0"	The return is the taxpayer's return
5 The UP 126 RC "0" issue was resolved	The return in question is the taxpayer's return and has posted to MFT 32 (a TC 976 will be present) and a TC 971 AC 111 will appear on MFT 30 and will contain the DLN of the return in question in the MISC field
6 The UP 126 RC "0" issue was resolved	The return was archived/deleted - the return was never processed and is not posted to MFT 30 as a TC 150 or to MFT 32 as a TC 976 AND

****Due to current programming issue with TC 971 AC 111 going unpostable, employees will follow the workaround procedures in If/then chart below for current and preceding year returns (2021 and 2020).**

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

Reminder: Beginning in cycle 202247, 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 202247, 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 202247, 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 202247, an unpostable will generate and will be reassigned to the employee for corrective action.	The return(s) is/are deemed identity theft.	• Due to the current programming error causing the TC 971 AC 111 transaction to go unpostable, follow workaround procedures. • DO NOT input the TC 971 AC 111 • DO NOT close the UNP 1260 • Open a NEW control base on the MFT 30 with the activity code (IDTXXXXXX) where XXXXXX = last six digits of the DLN in question • C#,IDTXXXXXX,A,MISC 1485011111,* Disregard bullets below. Once the programming has been corrected we will resume procedures below. • 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

IF	AND	THEN
		the return using CC UPRES with URC "0", and 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 202247, 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 202247, 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).	• Due to the current programming error causing the TC 971 AC 111 transaction to go unpostable, follow workaround procedures for the identity theft return. • DO NOT input the TC 971 AC 111 • DO NOT close the UNP 1260 • Open a NEW control base on the MFT 30 with the activity code (IDTXXXXXX) where XXXXXX = last six digits of the DLN in question • C#,IDTXXXXXX,A,MISC 1485011111,* • Disregard next two bullets below. Once the programming has been corrected we will resume procedures. • 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

IF	AND	THEN
		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 The identity theft return is UP 126 RC "0" and is for tax year 2021 or 2020. Note: Beginning in cycle 202247 of, 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 202247, an unpostable will generate and be reassigned to the employee for corrective action.	There is a TC 150 posted on the account.	• Due to the current programming error causing the TC 971 AC 111 transaction to go unpostable, follow workaround procedures. • DO NOT input the TC 971 AC 111 • DO NOT close the UNP 1260 • Open a NEW control base on the MFT 30 with the activity code (IDTXXXXXX) where XXXXXX = last six digits of the DLN in question • C#,IDTXXXXXX,A,MISC 1485011111,* Disregard bullets below. Once the programming has been corrected we will resume procedures below. • For the unpostable 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. • 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 25.25.6.7.1.1 - Added information regarding TC 971 AC 111 unpostables and link to new section containing procedures.

(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 creates an unpostable when the MFT 32 reversal fails when input on or after cycle 202247 for a preceding year and the valid return has to be reprocessed to MFT 30	Follow IRM 25.25.6.8 Archived/Deleted Returns, 4th box for Non-RIVO Employee actions to correct the account and reprocess the return manually
The unpostable is due to the programming error causing the TC 971 AC 111 to unpost as a UPC	• See IRM 25.25.6.8.1, Addressing the MFT 32 TC 971 AC 111 Programming

1680 or 1735 and the Id theft return posted as the TC 150	Error Cases
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IRM 25.25.6.8 - Changed the section title. Changed procedures for ordering returns from spreadsheet workaround to ordering returns from ESTAB and issuing a 418C letter if no return is received. Edited procedures throughout for control bases and added Note in box 4 for Field Assistance employees on ELF/MeF returns.

Archived - Deleted Returns or Failed Systemic MFT 32 Reversals - RIVO and Non-RIVO Employees

(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.

IF	THEN
1 RIVO Employee Actions The taxpayer's return was archived or deleted and needs to be sent to processing (returns moved to MFT 32 or that were archived/deleted in the TPP	• 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

IF	THEN
process as an ID theft return).	• Paper Returns - If no copy found from above search, request the return using CC ESTABV and allow 4 weeks to receive the return (except for any return processed in 2021 with Austin FLC's) • For returns processed in 2021 with an Austin FLC, follow 418C procedures below. (This is a temporary process) • 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 2 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 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".

IF	THEN
	• To prepare the paper or ELF/MeF return for processing, stamp the return in the upper left-hand corner using the RIVO stamp (this identifies the return should be treated as priority in SP). • Line through the DLN. • Edit Special Processing Code (SPC) "B" to the right of the entity section. 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 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,32RV (where MMDD is the month and day you are sending the

IF	THEN
	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. • Once RIVO has sent the return to be reprocessed, the TPP issue was resolved and SP is processing the return. Account research must be completed to determine the status of the return. Reprocessing timeframe is normally 6-8 weeks. **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. • Use the form type Form 1040 for all tax years. DO NOT use Form 1040A or 1040EZ or they will be rejected by SP. • Complete all entity entries with the name, address, filing status and TIN area of the return. Include dependent information. Use the taxpayer's most current address of record. Do not use CC IRPTR data as a valid address for the taxpayer. • Enter "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 (this identifies the return should be treated as priority by SP). • For DLN requirements see IRM 21.5.2.4.23.11 (2) Reprocessing "Dummy" Returns. • Edit Special Processing Code (SPC) "B" to the right of the entity section. Circle out any notation of SPC "M." • Edit the return received date on the return,

IF	THEN
	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,RTP-MMDD,M,32RV (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. • Once RIVO has sent the return to be reprocessed, the TPP issue was resolved and SP is processing the return. Account research must be completed to determine the status of the return. Reprocessing timeframe is normally 6-8 weeks. **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

IF	THEN
	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 normal due to COVID backlogs, therefore, do NOT re-send returns to processing.
4 NON-RIVO Employee Actions The attempt to move the valid return from MFT 32 on or after Cycle 47 on a preceding year failed and the return must be reprocessed manually Note: Field Assistance (FA) employees will only work paper returns per instructions in Then section. For ELF/MeF returns, do not take any action.	- 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, <i>Inquiry Referral</i>, to RIVO using "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

IF	THEN
	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). • 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 (XX is for AM

IF	THEN
	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 25.25.6.8.1 - Added new section for addressing MFT 32 TC 971 AC 111 programming error scenarios and instructions and unpostable transactions open to employees.

Addressing the MFT 32 TC 971 AC 111 Programming Error Cases

(1) A programming error was identified in March 2022 within the TPP MFT 32 processing. The error is causing the TC 971 AC 111 transaction used to move identity theft returns to the MFT 32 module to go unpostable. There were several account scenarios caused by the programming error that will require account corrections. The taxpayer was authenticated successfully and claimed they did not file the return in question and deemed identity theft. Employees marked the account with the identity theft determination. To assist with identifying the impacted accounts, the account will show the following actions:

- The UNP 1260 will show it was closed with a URC 6 CCC 3 (some accounts will reflect the actions below, but the UNP 1260 remains open)
- The unpostable TC 971 AC 111 transaction (some accounts may show an open unpostable control to the originating employee UNP 1680 or UNP 1735)
- CC ENMOD/IMFOLE will show the Id theft marker TC 971 AC 506 with MISC field of either WI AM OTHER OR WI PRP OTHER1 for tax year in question
- Letter 4674C was issued
- AMS notes will indicate there was an identity theft determination and the actions taken (i.e. move the identity theft return to MFT 32 UNP 1260 closed with URC 6 & CCC 3 and TC 971 AC 111 was input, Id theft marker, 4674C letter issued)

There are various scenarios employees may encounter on the account due to the timing of the unpostable TC 971 AC 111 transaction and posting of the TC 150 on

MFT 30 or the TC 976 on MFT 32 modules. Employee must research IDRS, review AMS notes and probe the taxpayer for prior authentication results to assist with identifying the account was impacted by the TC 971 AC 111 programming error.

(2) Employees will respond to the taxpayers using the chart below based on the criteria identified on the account.

If	And	Then
Account may show the following actions - AMS notes confirm the identity theft determination was made - CC ENMOD shows TC 971 AC 506 MISC WI AM OTHER or WI PRP OTHER1 marker - The UNP 1260 was closed with a URC 6 CCC 3 - CC TXMOD shows the Unpostable TC 971 AC 111 transaction - The ID theft return is posted as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 150) -R freeze is holding the credit and TC 570 present (if there is a subsequent TC 571 the refund may have been released in	No - A freeze is present on the year in question And No subsequent return is found for the year in question (Research IDRS for other returns, such as Unpostable 1260 with different DLN, TC 976 on MFT 30 or 1040X return)	- Advise the taxpayer of the following: - Due to a programming error the identity theft return posted in error. Apologize to the taxpayer - Corrective actions are being taken to remove the identity theft return - The identity theft marker was added and Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, was issued or if letter is not on CC ENMOD or taxpayer says they did not receive it, issue the letter to the taxpayer, verify the address and update it, if necessary - Allow 9 weeks for account correction. - If the taxpayer states they will file their return or has filed, advise the return will be processed and could take approximately 20 weeks to be processed.

error and would be treated as a lost refund)		
Same as above	-A freeze is present on the year in question	• Advise the taxpayer of the following: • Due to a programming error the identity theft return was posted in error and the account has to be treated as an identity theft correction. Apologize to the taxpayer • Corrective actions are being taken to adjust the account to their return figures. • The identity theft marker was added, if not present add the marker • Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, was issued • If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary and issue the letter to the taxpayer, • Advise the account correction could take approximately 20 weeks
Account may show the following actions • AMS notes confirm the identity theft determination was made • CC ENMOD shows TC 971 AC 506 MISC WI AM OTHER or WI PRP OTHER1 marker • CC TXMOD shows the	The UNP 1260 with matching DLN of the TC 971 AC 111 remains Open	• Advise the taxpayer of the following: • Due to a programming error the identity theft return could not be removed. Apologize to the taxpayer • Corrective actions are being taken to remove the identity theft return. • The identity theft marker was added, if not present add the marker • Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter was issued • If the letter is not on CC ENMOD or taxpayer states they

Unpostable TC 971 AC 111 transaction • The identity theft return did not post as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match) • TC 150 with a different DLN that may be the valid return (verify the DLN does NOT match the DLN TC 971 AC 111 MISC field)		did not receive it, verify the address and update it, if necessary then issue the letter to the taxpayer, • Advise the account correction could take approximately 9 weeks • Open a NEW control base on MFT 30 with the activity code (IDTXXXXXX) which includes the last six digits of the ID theft return DLN (XXXXXX = DLN) C#,IDTXXXXXX,A,MISC 1485011111,*
Account may show the following actions • AMS notes confirm the identity theft determination was made • CC ENMOD shows TC 971 AC 506 MISC WI AM OTHER or WI PRP OTHER1 marker • CC TXMOD shows the • The UNP 1260 was closed with a URC 6 CCC 3 • CC TXMOD shows the unpostable TC 971 AC 111 transaction • A TC 150 with	Although CC TXMOD on MFT 30 shows the unpostable TC 971 AC 111 transaction, the MFT 32 module shows the identity theft return posted as a TC 976 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was moved).	• Advise the taxpayer of the following: • If the TC 150 is not posted and account shows a CU 150, DJ 150 or DP 150 with DLN of return in question, advise the taxpayer the account is being monitored to ensure the identity theft return in question does not post. If the taxpayer has filed or will file, advise their return will be processed and may take approximately 20 weeks to be processed • If the taxpayer has filed and the posted TC 150 is verified as the valid return, advise the taxpayer of the current status. • The identity theft marker was added, if not present add the marker • Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter was issued • If the letter is not on CC ENMOD or taxpayer states they

DLN of the return in question (the account may show a CU 150 or DJ/DP 150) OR TC 150 with a different DLN that may be the valid return		did not receive it, verify the address and update it, if necessary then issue the letter to the taxpayer,
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(3) Employees who have an open control for Unpostable 1680 or 1735 due to the TC 971 AC 111 unpostable condition can close the unpostable control base.

IRM 25.25.6.9 - Added additional info that must be added to dummy returns and edited control base information.

(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 entity, dependents and 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 "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
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	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,A,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	• Do not send the original return to processing.

The ASED is barred and the return has a tax liability greater than zero	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,
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	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 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.
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Exhibit 25.25.6-10 - Added new activity controls used for controlling cases.

Return Integrity Verification Operations (RIVO) will utilize various activity fields to identify actions taken or needing to be taken on the account. Below is a listing of some of the activity fields used by RIVO.

ACTIVITY FIELD	DESCRIPTION
TPPMMXXXXX	Regular Taxpayer Protection Program (TPP) response received
TPPEXMMXXX	TPP Expedites
1040XMMXXX	Response contains a Form 1040X
4442MMXXXX	Paper 4442
IDTMMXXXXX	Response indicates identity theft (IDT)
NONIDTRTN	Non-Identity Theft Return determination made - RIVO case closed
IDTRTN	Identity Theft Return determination made - RIVO case closed
SENT2TAC	The response could not be authenticated. Letter 3064C or Letter 6167C sent advising the respondent to visit the local Taxpayer Assistance Center (TAC) - RIVO case closed
FAILEDAUTH	The response could not be authenticated. Letter 5216 sent - RIVO case closed
RTN2PROC	A return provided by the taxpayer was sent to Submission Processing (SP) - RIVO case closed
1040X2AM	A Form 1040X was routed to Account Management - RIVO

ACTIVITY FIELD	DESCRIPTION
	case closed
1040X2SP	A Form 1040X was routed to SP - RIVO case closed
NONIDT, NONIDTRESQ, NONIDTBKLD, IDT	Used to identify an action needed by the analyst on accounts when the TC 971 AC 129 was reversed - monitoring control
MFT32REV	Return is being moved from MFT 32 to MFT 30 - monitoring control
RTP-MMDD	Archived/deleted return or return from MFT 32 is being sent to SP for processing (MMDD is the month and day the return is sent to SP) - monitoring control
XXRTP-MMDD	Archived/deleted return or return from MFT 32 is being sent to SP for processing (MMDD is the month and day the return is sent to SP) - monitoring control
IDTXXXXXX	Moving returns to MFT 32 - TC 971 AC 111 Programming Error Cases
ESTAB1 OR ESTAB2	Return was requested from Files - monitoring control
CRTTY	The return in question is trying to process to the incorrect tax year - monitoring control
ERRORCASE	Control placed on incorrect module - closed control
NOTIVO	No RIVO involvement or RIVO no longer has authority on the case - closed control
CL2AM, CL2EXAM, CL2WOW, CL2AQC	Correspondence is a misroute and was routed to the correct function/process - closed control
NEEDDRXXXX	Return needs to be printed from EUP or CC TRPRT or requested from Files - Activity used by FRE analyst to identify action needed by RIVO TE
NEEDVRXXXX	Return needs to be verified - Activity used by FRE analyst to identify action needed by RIVO TE
NEEDRRXXXX	Refund needs to be released - Activity used by FRE analyst to identify action needed by RIVO TE
NEEDLTXXXX	A Letter 0418C needs to be issued - Activity used by FRE analyst to identify action needed by RIVO TE