IRM PROCEDURAL UPDATE

DATE: 01/21/2022

NUMBER: wi-25-0122-0146

SUBJECT: Address Changes Allowed if Taxpayer Authenticates; Removing Temporary Letter Guidance; Current Processing Year and Prior Year; MFT 32 Cycle 47 Instructions

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

CHANGE(s):

IRM 25.25.6.1.7 - Added marker TC 971 AC 850 description and explained marker can be input on the current and two prior tax year return accounts since direct deposits are now issued on original returns for these years. Reformatted the TPP letter section.

(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: # [redacted] #

(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.	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

Transaction	Action
Exception: The TC 971 AC 124 cannot post to an account without an established entity, therefore there may be a delay in the TC 971 AC 124 posting to the account even though the return is UP 126 RC "0".	AC 124 matches the DLN of the unpostable return). 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 • IVO IP PIN	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.
5 A posted return (TC 150 present) with	These returns are part of the TPP Recovery process for the failed TC 971 AC 124. The returns

Transaction	Action
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"	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	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 NNNNNNNNNNNNNN 1040X. (NNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)	RICS will use the marker to identify potential Identity Theft MEF Form 1040X's. RICS will use the Taxpayer Protection Program (TPP) process to authenticate the caller and determine if the Form 1040X can be processed and reverse the marker with a specific MISC field to indicate treatment of Form 1040X as IDT or NON IDT.
8 TC 971 AC 850 on the account	RICS will input the marker to flip the direct deposit to a paper check. **Reminder:** Direct deposit refunds are now issued on original returns for the current and two prior year tax returns and can be flipped to a paper check when the IRM instructs.
9 # [redacted] # #	# [redacted] #

Transaction	Action
[redacted] # # [redacted] #	• # [redacted] # • # [redacted] #

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

Note: Issuance of the letter will not appear on CC ENMOD. However, a TC 971 AC 123 with the letter number in the MISC field may appear on CC TXMODA.

Taxpayer Protection Program (TPP) Letters:

Letter	Description/Details
Letter 4883C, *Potential Identity Theft during Original Processing*	Issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)
Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version*	Issued on accounts for returns filed with an address outside the United States
Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version*	Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The letter comes with the online verification option that instructs the taxpayer to use the ID Verify website at www.idverify.irs.gov to authenticate their identity and also provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits.
Letter 5071C, *Potential Identity Theft During Original Processing with Online Option*	Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity Verification Service landing page located via the

	IRS.gov website. The letter provides the option of using the website or calling the TPP number to authenticate their identity. **If the caller chose not to use the *idverify* website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.
Letter 6330C, Potential Identity Theft during Original Processing **Note:** For the 2022 filing season, the 6330C pilot letter will continue to be issued to a limited amount of taxpayers through the end of April 2022.	Issued on accounts as part of the new TPP pilot. • If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6330C = 4883C
Letter 6331C, Potential Identity Theft during Original Processing with Online Option	Issued on accounts as part of the new TPP pilot. • If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6331C = 5071C

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 25.25.6.1.7.2.2 - Updated chart to include TC 971 AC 850 can be input for the current and two prior year tax year returns.

(1) Only taxpayers in a disaster area # [redacted] #. Resolve the account following the procedures in the chart below:

IF	THEN
1 The taxpayer passes TPP high risk authentication (HRA).	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 resolve the account and respond to the taxpayer.
2 The taxpayer is not able to pass TPP HRA.	• # [redacted] #. • Only if the taxpayer has requested a direct deposit (including direct deposits to a RAL/RAC account), input a TC 971 AC 850 (on current or two prior tax year returns) to flip the refund to a paper check. Advise the taxpayer the refund will be mailed to the address of record or to the address on the return. • Continue to 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, for additional guidance to resolve the account and respond to the taxpayer.

IRM 25.25.6.2.1.1 - Updated the chart with current processing year and prior year instructions. Clarified instructions on moving returns to MFT 32 before Cycle 47 and if moved after Cycle 47, an unpostable will generate and be reassigned to the employee for correction.

(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 47 of the current processing year **OR** If on or after cycle 47, follow	Resolve the unpostable (UP) 126 reason code (RC) "0" using the procedures in paragraph 4 block 1 or block 2 as appropriate, 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

IF	THEN
procedures in box 2 below) **Note:** Beginning in cycle 47 of the current processing year, returns for tax year 2020 can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 47, an unpostable will generate and will be reassigned to the employee for corrective action.	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, *Identity Theft Affidavit*), 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 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.	Resolve the UP 126 RC "0", see IRM 25.25.6.6.3.1, Procedures for Resolving the

IF	THEN
Note: Beginning in cycle 47 of the current processing year, returns for tax year 2020 or prior can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 47, this will cause an unpostable to generate and will be reassigned to the employee for corrective action.	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 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.

IF	THEN
	• 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 25.25.6.2.2.1(3) - Updated chart to include TC 971 AC 850 can be input for the current and two prior year tax year returns.

(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)

IRM 25.25.6.2.2.1.1 - Updated charts to include TC 971 AC 850 can be input for the current and two prior year tax year returns. Changed instructions to include employees can now update the address on the account without Form 8822.

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

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

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

IF	THEN
	income/withholding is not an exact match but is verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form that the return was **verified within RIVO tolerance.** Prior to sending the return to ICT, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" and "IDT" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5""CL" ♦ Destroy the Taxpayer Protection Program (TPP) letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • If there **IS** an identity theft marker for any tax period **AND** the amended return/Form 1040X **CANNOT be verified within RIVO tolerance**, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the RICS IVO AR Adjustment Request Form. If the income/withholding is not verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form. • Prior to sending the return to ICT, take the following actions: ♦Edit the return received date, if not already present ♦ Destroy the Taxpayer Protection Program (TPP) letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • Do not update the return in STARS. • When all actions are complete, document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 The taxpayer's return is posted and the 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

IF	THEN
	TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • Input a TC 971 AC 850 (on current or two prior tax year returns) if the taxpayer requested a direct deposit and any of the following exist: ♦ The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds) ♦ The account contains a TC 971 AC 123 with "STEP-UP AUTH" in the MISC field ♦ The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return **Note:** A TC 971 AC 850 cannot be input on an account that has not been established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution. **Note:** If the taxpayer states that their address has changed, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, a dd AMS notes indicating an address change was input. Take the following additional actions to route the amended return/Form 1040X as appropriate: • If there is no identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period on CC ENMOD, route the amended return or Form 1040X and envelope to the SP Batching Function per Exhibit 3.10.72-11, Submission Processing Center Contacts (Batching Function). Prior to sending the return to SP, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5""CL" ♦ Destroy the TPP letter as classified waste ♦ 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

IF	THEN
	include the verified income/withholding information on the routing form. If the income/withholding is not an exact match but is verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form that the return was verified within RIVO tolerance. Prior to sending the return to ICT, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" and "IDT" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5""CL" ♦ Destroy the TPP letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • If there **IS** an identity theft marker for any tax period **AND** the amended return/Form 1040X **CANNOT be verified within RIVO tolerance**, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the RICS IVO AR Adjustment Request Form. If the income/withholding is not verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form. • Prior to sending the return to ICT, take the following actions: ♦Edit the return received date, if not already present ♦ Destroy the Taxpayer Protection Program (TPP) letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • Do not update the return in STARS. • When all actions are complete, document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
3 The taxpayer's return is on MFT 32. **Note:** If the return cannot be moved back from MFT 32, see block 4 below.	• Initiate the MFT 32 reversal using the procedures in IRM 25.25.6.7.1.1, 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

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

IF	THEN
	classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • Do not update the return in STARS. • When all actions are complete, document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
4 The taxpayer's return has been archived or deleted.	• Follow the procedures in IRM 25.25.6.8, Archived - Deleted Return Reprocessing Procedures - RIVO Employees, to obtain the return and send it for reprocessing. Monitor the account for the return to post to MFT 30. When the return has posted to MFT 30, take the following additional actions to route the amended return/Form 1040X as appropriate: • If there is no identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period on CC ENMOD, route the amended return or Form 1040X and envelope to the SP Batching Function per Exhibit 3.10.72-11, Submission Processing Center Contacts (Batching Function). Prior to sending the return to SP, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5""CL" ♦ Destroy the TPP letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2SP" • If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period, **AND** the amended return/Form 1040X can be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the ICT using the RICS IVO AR Adjustment Request Form and include the verified income/withholding information on the routing form. If the income/withholding is not an exact 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

IF	THEN
	♦ Update the return in STARS to disposition CAT "5""CL" ♦ Destroy the TPP letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • If there **IS** an identity theft marker for any tax period **AND** the amended return/Form 1040X **CANNOT be verified within RIVO tolerance**, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the RICS IVO AR Adjustment Request Form. If the income/withholding is not verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form. • Prior to sending the return to ICT, take the following actions: ♦Edit the return received date, if not already present ♦ Destroy the Taxpayer Protection Program (TPP) letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM". • Do not update the return in STARS. • When all actions are complete, document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IRM 25.25.6.3(2) (10)(14)(16)(18) - Reworded instructions for identifying the purpose of the call and reviewing the account to assist the caller. Removed temporary guidance. Removed exception for fax instructions when appointments are more than 30 days out. Added reminder to provide callers ID Verify option.

(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.

TPP Authentication Letters:

Letter	Description/Details
Letter 4883C, *Potential Identity Theft during Original Processing*	Issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)
Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version*	Issued on accounts for returns filed with an address outside the United States
Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version*	Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The letter comes with the online verification option that instructs the taxpayer to use the ID Verify website at www.idverify.irs.gov to authenticate their identity and also provides the option to visit their local Taxpayer Assistance Center (TAC) for in-person visits.
Letter 5071C, *Potential Identity Theft During Original Processing with Online Option*	Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity Verification Service landing page located via the IRS.gov website. The letter provides the option of using the website or calling the TPP number to authenticate their identity. **If the caller chose not to use the *idverify* website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.
Letter 6330C, Potential Identity Theft during Original Processing **Note:** For the 2022 filing season, the 6330C pilot letter will continue to be issued to a limited amount of taxpayers through the end of April 2022.	Issued on accounts as part of the new TPP pilot. • If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued.

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

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

Caution: # [redacted] #

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

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

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

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

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

Advise the caller of authentication requirements listed in the letter to determine if they are able to continue with the call.

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

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

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

(9) If the caller states they have previously authenticated either by phone, the website, correspondence, fax or in the Taxpayer Assistance Center (TAC), and are checking on the status of their refund/balance due or other, ask the taxpayer what date they authenticated and determine if the date they authenticated meets the processing time frame of 9 weeks (16 weeks for fax/mail) and follow the chart below:

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

IF	THEN
1 The appropriate time frame **has not** passed from the date the taxpayer authenticated.	Advise the taxpayer to allow 9 weeks from the date they authenticated to receive the refund or notice. If they have not received their refund/notice after 9 weeks (16 weeks if submitted by or fax/mail) advise the taxpayer to review the refund information on Where's My Refund? on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.
2 The appropriate time frame has passed from the date they authenticated.	• Perform authentication per IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues. • Once basic authentication has been completed, review the account for any unresolved TPP issues. **Note:** See IRM 25.25.6.1.7, Taxpayer Protection Program Overview, for indications of an unresolved TPP issue.

IF	THEN
	• 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.

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

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

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

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

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

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

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

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

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

IF	AND	THEN
above.	25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC), to schedule the appointment and for additional instructions.	process. • If the caller states they do not have the returns available or with them, advise the caller that you can continue with the authentication questions, however even if they pass all the authentication questions, including HRA, if they are not able to verify the return they filed, they will be required to call back and go through basic authentication questions again. If the caller chooses to continue without the returns, continue with the authentication process. • If the caller chooses to call back when they have the returns available, thank the caller, no other account action is required. Input AMS notes as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
4 The caller received a Letter 4883C, Letter 5071C, Letter 5447C, or pilot letters 6330C or 6331C. **Note:** If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.	CC UPTIN shows a closed UNP 1260 with URC “0” (IDRS# 148xxxxxxx) and/or CC IMFOLT or TXMODA shows a TC 971 AC 123 with MISC field of “TPP RP”	• Complete TPP HRA following IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures • Then follow procedures in IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process
5 The caller received a	CC TRDBV shows an MEF Form 1040X and the tax	• Authenticate the caller, see IRM 21.1.3.2.3, Required

IF	AND	THEN
Letter 4883C	module contains a TC 971 AC 129 with MISC Field NNNNNNNNNNNNNN 1040X. (NNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)	Taxpayer Authentication. • Complete TPP HRA following IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures • Advise the caller a copy or access to the return in question will be needed to verify information off the form. • Refer the caller to the TAC if unable to authenticate, follow IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors • If the caller authenticates, follow IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code (TC) 971 Action Code (AC) 129 with MISC Field NNNNNNNNNNNNNN 1040X to take appropriate action on the account for Form 1040X processing.
6 # [redacted] # **Note:** # [redacted]	n/a	• # [redacted] # • # [redacted] # • # [redacted]

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

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

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

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

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

IF	AND	THEN
1 The caller filed a return and lost the letter or did not receive a letter and was referred to the TPP toll-free line by an IRS assistor.	Processing time frames have been met, see IRM 21.4.1.4, Refund Inquiry Response Procedures.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter. **Exception:** # [redacted] # **Note:** Remind the taxpayer of the online IDverify option if they have not made an attempt to use it (except where Letter 4883C or 6330C is issued.
2 The caller states they received a TPP letter and filed a return (the caller may or may not have the letter with them).	The caller has received the refund they were expecting.	• If only one return is present on the tax module, see IRM 25.25.6.5.1.2.4, The Taxpayer's Return is Posted, the Refund was Issued, and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code (TC) 971 Action Code (AC) 129, to resolve the account and close the TPP issues. • If there are multiple returns on the tax module, see IRM 25.25.6.5.2, Authentication Passed and Multiple Returns are Present, to resolve the account and close the TPP issues.
3 The caller called previously but did not have the TPP letter with them, and the letter could not be reissued, **and** they were referred to the TAC.	The caller has located the TPP letter.	Continue with the authentication process.
4 The caller called previously and declined to answer some or all of the authentication questions.	The caller requested to go to the TAC to authenticate.	Review the AMS notes for the previous authentication process. If HRA was not started, continue with the authentication process. If AMS notes indicate HRA was started, advise the caller they must go to the TAC, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection

IF	AND	THEN
		Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.
5 The caller states they previously authenticated either by phone or by visiting the TAC, and are calling to provide the information to verify their return.	AMS notes indicate the caller previously authenticated with a TPP assistor or in the TAC (issue type such as TPP-HIGH RISK PASSED) **Note:** The caller is not required to have a TPP letter if AMS notes indicate the caller previously passed authentication.	• Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues. • See IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question, to resolve the account.
6 There are **no** AMS notes indicating the caller previously authenticated with a TPP assistor or in the TAC	The caller does not have the TPP letter. **Note:** If the caller has the TPP letter, continue with the authentication process.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter **Exception:** # [redacted] #

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

(17) After the above procedures have been completed, if not already obtained, ask the caller for the control number listed on the TPP letter (located above the salutation line (Dear Taxpayer)). # [redacted] # # [redacted] #. Follow the chart below to resolve the issues and respond to the caller:

Exception: # [redacted] #

Exception: # [redacted] #

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

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

(18) Once the control number has been verified, follow the chart below to resolve the account and respond to the caller:

IF	AND	THEN
1 The caller states they filed a return.	The return is a # [redacted] # (Ex. if there is a refund due, but a credit elect is requested, this is not a	• Follow additional authentication procedures, see IRM 21.1.3.2.4, Additional Taxpayer Authentication. • If the caller passes

IF	AND	THEN
	zero-balance return), including 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".	authentication, continue to IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question. • If the caller does not pass authentication, advise the caller they will need to go to the TAC to be authenticated and an 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:** # [redacted] # • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 The caller states they did file a return.	The return is a refund return.	Perform high risk authentication (HRA), see IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures. **Note:** If multiple years contain unresolved TPP issues, HRA must be performed using a prior year not selected for TPP, # [redacted]

IF	AND	THEN
		[redacted] # **Exception:** If the account (including multiple years and any tax year) **contains** 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" follow the instructions in paragraph 13 block 2, excluding taxpayers in a disaster area.
3 There is an indication in AMS that the caller previously failed to authenticate such as: • The caller was unable to be authenticated previously on the TPP line and was sent to the TAC. • The caller failed to authenticate at the TAC. • The call was disconnected/dropped during the authentication process. **Note:** # [redacted] #	n/a	See IRM 25.25.6.3.3, Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) Assistors.

IRM 25.25.6.3.1(3) - Updated instructions and references for POA, disabled taxpayer and minor or parent guardian inquiries.

(1) There are instances when the taxpayer has authorized a person to act on their behalf by filing a Form 2848, *Power of Attorney and Declaration of Representative*, or the taxpayer is unable to contact the IRS due to death or other circumstances, and someone contacts the IRS on their behalf. The taxpayer may also be in need of assistance due to a hearing impairment or a language barrier.

(2) When someone other than the taxpayer identification number (TIN) owner contacts the IRS in response to a Taxpayer Protection Program (TPP) letter or TPP account issue, special procedures must be followed to authenticate the caller and verify the TIN owner's account.

(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, *Power of Attorney and Declaration of Representative*, 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

<table>
<tr><th>IF</th><th>THEN</th></tr>
<tr><td></td><td>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 taxpayers, allow the POA to address up to 5 accounts in question for which they are authorized.
</td></tr>
<tr><td>2
The caller's authority is a Form 8821, Tax Information Authorization, 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)</td><td>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.
</td></tr>
<tr><td>3
The taxpayer is deceased and the caller is the executor, personal representative,</td><td>Continue with the authentication process, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research,</td></tr>
</table>

IF	THEN
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 Individuals, for information.	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.
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, for information on Form 56 requirement.	• Advise the caller to file Form 56, *Notice Concerning Fiduciary Relationship*, including the supporting documentation, by mail only (the IRS cannot accept a faxed Form 56), see IRS.gov to obtain the form and instructions for mailing to the IRS. Advise the caller to allow 30 days from the date they submitted the Form 56 before calling back to the IRS. • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select "Other Entity" as the issue. • 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 it has been 30 days or more since the caller submitted the Form 56, and their name does not appear on the Entity portion of the account, advise the caller they must go to the TAC. • If the caller must visit the TAC or states they will visit the TAC to file the Form 56, 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 Procedures for Appointment Service to schedule the appointment.

IF	THEN
	• 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 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.
5 The taxpayer is deceased and the caller is the surviving spouse of the deceased taxpayer and their name **is not** on CC ENMOD	• If the caller is stating the deceased taxpayer did not file the return. # [redacted] # 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	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.

IF	THEN
entire call. # [redacted] # See IRM 11.3.3.3.1, Use of Interpreters in Tax Administration	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 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 account for a minor taxpayer and caller is the minor or parent/guardian of the minor, see IRM 11.3.2.4.10, Minors.	• Authenticate the caller using authentication procedures, see IRM 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

IF	THEN
	21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
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 25.25.6.3.2 - Added RIVO mailing address and removed exception for fax instructions when appointments are more than 30 days out.

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

Remind the taxpayer of the online IDverify option if they haven't made an attempt to use it (except where Letter 4883C or 6330C is issued). To schedule an appointment, follow procedures in IRM 21.3.4.2.4.5, Accounts Management Procedures for Appointment Service. Document the call in Account Management Services (AMS), include the reason the caller was referred to the TAC, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

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

(2) For taxpayers who need to reschedule or cancel a TAC appointment, follow procedures in IRM 21.3.4.2.4.5.7.1, Rescheduling Policy and Confirmation of an Existing Appointment.

Note: # [redacted] #

(3) # [redacted] #, provide the taxpayer the caller instructions in paragraph #4.

(4) When referring callers to the TAC office or providing mail or fax options to complete authentication, advise the caller to submit **legible copies** of their documentation and that the TPP letter includes the document list for reference.

- The 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 acceptable forms of identification needed to authenticate their identity is listed under IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC.
- Document the call and the reasons the caller stated they were unable to visit the TAC 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 caller to allow 16 weeks from the date they submitted their response to receive their refund or additional correspondence
- No other account action is necessary
- For mailing, provide the caller with the following address: Internal Revenue Service, Stop 6579 AUSC, Austin, Texas 73301.

IRM 25.25.6.3.5 - Reworded section.

(1) Effective November 14, 2021, the current Secure Access eAuthentication (eAuth) online identity verification platform will change over to the new Secure Access Digital Identity (SADI) platform. The Taxpayer Protection Program (TPP) identity verification process is completed through the ID Verify site. Taxpayers have the option to use the online identity verification service to complete identity verification through the SADI platform using ID.me and if successful, the taxpayer is directed to ID Verify 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 Now” 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 ID Verify to complete the TPP tax return verification questions.

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 ID Verify to complete the TPP tax return verification questions. Once the taxpayer successfully completes the return verification, the next screen will provide one of the following screens that contain instructions for next steps:

- Successful = Passed - Those who receive a “Successful” outcome will be advised to allow 9 weeks to complete the processing of the TPP return.
- Fraudulent = IDT - Those who receive a “Fraudulent” outcome will be given the option to contact the Identity Theft Protection Specialized Unit.
- Call TPP toll-free = Need more information
- TAC AUTH ONLY = Call TAC Appointment Line - Need more information

(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 25.25.6.4(3) (8) - Removed exception for fax instructions when appointments are more than 30 days out.

(1) If the taxpayer is calling to confirm that they did file the return, high risk authentication (HRA) is required. Advise the caller you will be asking a series of questions to authenticate their identity.

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

(2) All Taxpayer Protection Program (TPP) assistors **must** use the mandated Integrated Automation Technologies (IAT) Disclosure tool for required taxpayer authentication and the high risk portion designed for TPP use, see IRM 21.1.3.2.4, Additional Taxpayer Authentication, for additional information.

Exception: See paragraph 8 below for TPP cases where manual authentication would be required.

(3) If the call is disconnected or dropped and authentication and/or high risk authentication was not completed, document the call in detail in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select "Other Entity" as the issue.

(4) The IAT TPP HRA tool section will research systems and generate # [redacted] # random questions from at least # [redacted] # data sources, based on available data and the prior year selected. # [redacted] #

(5) Before beginning TPP HRA, confirm with the caller (as previously addressed in IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, paragraph 13 box 3) that if they filed a return for a tax year prior to the year in question, that to continue with the authentication process, it is beneficial for them to have the prior year return with them. # [redacted] # All questions must be asked to the caller.

Note: If multiple years contain unresolved TPP issues, HRA must be performed using a prior year not selected for TPP, # [redacted] #

(6) For returns filed using a social security number (SSN), utilize the IAT TPP HRA tool to generate the authentication questions and take the following actions:

Exception: # [redacted] #

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 No questions are returned by the IAT TPP HRA tool or the	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

IF	THEN
caller does not pass IAT TPP HRA **and** CC UPTIN shows a closed UNP 1260 with URC “0” (IDRS# 148xxxxxxx) and/or CC IMFOLT or TXMODA shows a TC 971 AC 123 MISC field of “TPP RP” **Note:** This also applies to manual authentication accounts meeting above account criteria.	Process
2 No questions are returned by the IAT TPP HRA tool or the caller does not pass IAT TPP HRA. **Note:** # [redacted] #	• Refer the caller to the Taxpayer Assistance Center, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors. • **Exception:** # [redacted] # • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
3 The caller passes IAT TPP HRA.	Proceed with the call and follow procedures in paragraph 9 below.

(7) For returns filed using an ITIN, utilize the Real Time System (RTS), see IRM 3.21.263.9.1.2, Accessing and Logging into ITIN RTS, **and** the IAT TPP HRA tool to generate the authentication questions. Take the following actions:

Note: The caller cannot be authenticated using RTS alone. Utilize RTS and the IAT TPP HRA and/or questions in paragraph 8 below to authenticate the caller.

IF	THEN
1 No questions are returned by the IAT TPP HRA tool using the ITIN or the IAT TPP HRA tool does not produce enough information to authenticate the caller using the ITIN.	If the caller has a SSN they use for work purposes (work assumed SSN); continue to paragraph 8 and use the work assumed SSN to verify the income documents. **Note:** For returns filed with an ITIN, if the return was filed with income documents such as a Form W-2, that contained a SSN in the TIN field, a TC 971 AC 125 will be posted to the account with the SSN in the MISC field.
2 The caller fails TPP HRA or does not have enough data for authentication purposes (using the ITIN and/or work assumed SSN).	• Refer the caller to the Taxpayer Assistance Center, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors. • **Exception:** # [redacted] # • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

(8) Manual Taxpayer Protection Program - High Risk Authentication will be required to authenticate the taxpayer, for the following scenarios:

- # [redacted] #
- # [redacted] #
- # [redacted] #

For the scenarios above, if the IAT TPP HRA tool does not generate the questions for the available years, authenticate the caller using questions as indicated below for the year prior to the tax year in question. # [redacted]

[redacted] #

Caution: # [redacted] #

"Data Source - Research Path"	"Possible Questions"
1 **CC IRPTR** (# [redacted] #) **Note:** Do not use CC IRPTR data that contains any of the following statements: • # [redacted] # • # [redacted] # • # [redacted] #	• # [redacted] # • # [redacted] # • # [redacted] # • # [redacted] # • # [redacted] # • # [redacted] # • # [redacted] # • # [redacted] #
2 **CC RTVUE/TRDBV** (# [redacted] #)	• # [redacted] # **Note:** Since the tool will search by year, it may be necessary to reference the year in the question. • # [redacted] # • # [redacted] # • # [redacted] # • # [redacted] #

"Data Source - Research Path"	"Possible Questions"
3 **CC DDBKD**	• # [redacted] # • # [redacted] # • # [redacted] # • # [redacted] # • # [redacted] # **Note:** # [redacted] #
4 **CC IMFOLT**	• # [redacted] #
5 **ITIN (RTS)**	• # [redacted] # • # [redacted] # • # [redacted] #

(9) Use the table below, based on TPP HRA results:

Reminder: # [redacted] #

IF	THEN
1 The caller is responding to the Letter 4883C/SP or Letter 5071C/SP (or Letter 6330C/6331C), and there is insufficient data available/generated to perform TPP HRA (for example: no questions were provided by the tool).	• Treat the caller as not authenticated and refer the caller to the TAC. 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. • **Exception:** # [redacted]

	[redacted] # • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 The caller is responding to the Letter 4883C/SP or Letter 5071C/SP (or Letter 6330C/6331C), and the caller does not respond correctly to the required number of questions.	• Authentication will be "failed". Do not disclose any return information. Do not disclose which questions the caller failed. • Advise the taxpayer they are being referred to TAC and will require an 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. • **Exception: #** [redacted] # • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
3 The caller responds correctly to the required number of questions (Letters 4883C/5071C (6330C/6331C)/5447C).	Proceed with the call and follow procedures in 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.
4 The caller is responding to the Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address*, **and** there is insufficient data to perform HRA or the caller fails HRA.	• Advise the caller to follow the instructions in the Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address* and mail the requested information to the address provided in the letter. If necessary, provide the caller with the list of required documentation and the mailing address. (Refer to the letter on SERP for the required documentation and address.)

	• 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.

Note: Protecting the taxpayer's identity is a priority of the IRS. If the assistor still has concerns about the way the customer responded to the questions, the assistor may ask additional prior year IRP questions or the assistor may refer the caller to the TAC. Advise the taxpayer they are being referred to the TAC and will require an 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 a TAC appointment and for additional instructions.

IRM 25.25.6.5.5.1(3) - Updated chart to include TC 971 AC 850 can be input for the current and two prior year tax year returns and included new instructions for inputting the address change.

(1) There is a quality review time frame before a pending transaction will post to IDRS. For unpostable transactions, the time frame may be up to a week since the cycle of an unpostable transaction differs from IDRS cycle time frames. Unpostable cycle time frames begin on Wednesday and end on Tuesday. An unpostable transaction that is "closed" can be reversed using command code (CC) UPREVE as long as it is performed during the cycle time frame and the unpostable status is showing as "A". The corresponding transaction code (TC) 971 action code (AC) 111 and TC 971 AC 506 that are input when a return is deemed identity theft can only be "torn up" by the action employee the day of input or in the quality review process 24 hours after the time of input but before 48 hours after the time of input.

Exception: If the unpostable was closed during the IAT Batch Tool Process (the action IDRS number is "1483845470 or "148xxxxxxx""), 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.

(2) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to or in conjunction with 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 assistors 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 25.25.6.5.1.1, The Taxpayer’s Return is Unpostable 126 Reason Code "0"

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

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

IF	AND	THEN
1 The action employee is changing the unpostable resolution	The action is being taken the same day as the day of input **or** within the quality review cycle time frame for the TC 971 AC 111 and TC 971 AC 506	• Contact the manager or lead to reject the unpostable resolution using CC UPREVE, see IRM 3.13.122.14.2, Command Code (CC) UPREV (The unpostable may need to be reassigned using CC UPASG.) • If the corrective action is being taken the same day: Use CC TERUP to delete the TC 971 AC 111 and TC 971 AC 506. • If corrective action is being taken within the quality review cycle time frame for the TC 971 AC 111 and TC 971 AC 506 - the manager or lead must reject the TC 971 AC 111 and TC 971 AC 506 in the quality review process. • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • **Exception:** If the account is a "first time filer" account and the entity has not been established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established. • If an unreversed TC 971 AC 129 is present on the module, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • Input a TC 971 AC 850 (on current or two prior tax year returns) if the taxpayer requested a direct deposit and any of the following exist: ♦The taxpayer is in a disaster area and did not pass HRA

IF	AND	THEN
		♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds) ♦The account contains a TC 971 AC 123 with STEP-UP AUTH in the MISC field ♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return **Note:** A TC 971 AC 850 cannot be input on an account that has not been established. • If the taxpayer states that their address has changed, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, a dd AMS notes indicating an address change was input. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund, advise whether the refund will be issued as a direct deposit or a paper check. (If the direct deposit information was input incorrectly by the taxpayer, advise them to contact the financial institution.) If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where’s My Refund?, on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don’t have access to the internet or for additional assistance.

IF	AND	THEN
2 The corrective action is not input on the same day or within the quality review time frame for the TC 971 AC 111 and TC 971 AC 506	The return is NOT posted on MFT 32	• Initiate a Form 4442/e-4442, *Inquiry Referral*, to RIVO using the referral category "RICS RIVO - TPP". • Include the following in the remarks on the Form 4442: ♦ Include “MFT 32 Reversal Request” the taxpayer was authenticated and add the DLN of the return to be moved from MFT 32 to MFT 30. Verify the DLN number before submitting • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124, input a TC 972 AC 121 or TC 972 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • **Exception:** If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established. • If an unreversed TC 971 AC 129 is present on the module, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • If the taxpayer requested a direct deposit, but the routing and/or bank account number do not match, input a TC 971 AC 850 (on current or two prior tax year returns) to flip the direct deposit to a paper check to be mailed to the taxpayer’s address on the return. Advise the taxpayer the refund will not be a direct deposit and will be a paper check to the address on the return. (Excluding RAL or RAC refunds.) • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IF	AND	THEN
		• Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund, advise whether the refund will be issued as a direct deposit or a paper check. (If the direct deposit was input incorrectly by the taxpayer, advise them to contact the financial institution.) If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund?, on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.

IRM 25.25.6.5.5.2.3(3) - Updated chart to include TC 971 AC 850 can be input for the current and two prior year tax year returns throughout section.

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

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

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

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

IF	THEN
1 The wages and withholding do not verify per command code (CC) IRPTR # [redacted] #. **Note: #** [redacted] # **OR** The income verifies per CC IRPTR, however CC BMFOLP # [redacted] # for the company for the tax year in question. **OR** The taxpayer identification number on the return is an Individual Taxpayer Identification Number (ITIN) **and #** [redacted] #. **OR** The CC IRPTR data contains one of the following statements: • # [redacted] # • # [redacted] # • # [redacted] #	• Update the address, as necessary. • Input a TC 971 AC 850 if not already present (on current or two prior tax year returns). • Reinstate the return data using the IAT xClaim tool with a hold code "4". (If inputting an address change or a TC 971 AC 850 - post delay the adjustment by 1 cycle.) • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • When inputting a TC 972 AC 129, open an IDRS control base containing the following information (if not already present): C#,NONIDTBKRV,M,MISC 1487333333,* • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate

IF	THEN
	issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Advise the taxpayer to allow 9 weeks to complete the processing of the return. Advise the refund will be issued as a paper check. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund?, on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance.
2 The wages and withholding verify per CC IRPTR within tolerance # [redacted] # including amounts claimed on Form 8959, *Additional Medicare Tax*, and # [redacted] #. **OR** The income on the return is from # [redacted] # or the federal withholding verifies within tolerance # [redacted] # .	• Update the address, as necessary. • Input a TC 971 AC 850 if not already present (on current or two prior year tax returns) • Reinstate the return data using the IAT xClaim tool with a hold code "0". (If inputting an address change or a TC 971 AC 850 - post delay the adjustment by 1 cycle.) • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • When inputting a TC 972 AC 129, open an IDRS control base containing the following information (if not already present): C#,NONIDTBKRV,M,MISC 1487333333,* • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code

IF	THEN
	(TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Advise the taxpayer to allow 6 weeks to receive the refund and that the refund will be issued as a paper check. If they have not received their refund after 6 weeks, advise the taxpayer to review the refund information on Where’s My Refund?, on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don’t have access to the internet or for additional assistance.

IRM 25.25.6.5.5.3(2) - Updated the chart with current processing year.

(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 returns, follow Then section if action is being taken prior to cycle 47 of the current processing year or if on or after cycle 47, follow procedures in box 2 below) **Note:** Beginning in cycle 47 of the current processing year, 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 47, 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.	• Follow the procedures in IRM 25.25.6.7.1, Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures.
2 The return is for tax year 2019 or prior and was filed **electronically (ELF OR MEF)** **Note:** Beginning in cycle 47 of the current processing year, follow the instructions in this block for tax years 2020 or prior year	• Send a Form 4442/e-4442, *Inquiry Referral* to RIVO using the referral category, "RICS 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

IF	THEN
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 47, 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.	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 (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 47 of the current processing year, 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 47, 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:	• 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

IF	THEN
• 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.	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 (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(1) - Added to GUF perfected description indicating the return must be reprocessed.

(1) The taxpayer has been authenticated as required and the taxpayer's return 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:

- Command code (CC) UPTIN shows unpostable resolution code (URC) "D" **AND/OR**
- CC TRDBV shows "GUF VOIDED/DELETED" or "GUF PERFECTED"

> **Note:** "GUF PERFECTED" notation appears when the resolution actions to move the return to MFT 32 did not complete prior to the end of year cycle deadline and the return is archived. The return must be reprocessed.

AND

- The CC TRDBV "CODES" screen shows unpostable (UP) 126 reason code (RC) "0"

IRM 25.25.6.6.1(3) - Removed letter guidance and exception for fax instructions when appointments are more than 30 days out and added reference for callers who are minors and how to address the caller.

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

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

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

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

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

IF	AND	THEN
1 The caller does not have the letter with them.	The caller states they filed a return.	Advise the caller to locate the letter and follow the instructions in the letter. Taxpayers issued Letter 4883C/SP (or 6330C) or Letter 5447C/SP must call the number in the letter. Taxpayers issued Letter 5071C/SP (or 6331C) can access the Identity Verification Service website or call the number listed in the letter. Remind the caller they **must** have the following documents when they call or access the website:

IF	AND	THEN
		• The TPP letter • A copy of the return they filed (current year/prior year) • A copy of the return for the year prior to the one in question - (if they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. Taxpayers with a Letter 5747C/SP must visit the ID Verify website or go to the Taxpayer Assistance Center (TAC), see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for additional guidance. Advise the taxpayer using the online ID Verify website is the safest and fastest way to authenticate their identity. **Exception:** # [redacted] #. Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 The caller has the TPP letter with them.	The caller states they filed a return.	Advise the caller to follow the instructions in the letter. Taxpayers issued Letter 4883C/SP (or 6330C), or Letter 5447C /SP must call the telephone number listed in the letter from 7:00 a.m. to 7:00 p.m. (local time), Monday through Friday. Taxpayers issued Letter 5071C /SP (or 6331C) can access the Identity Verification Service website or call the number listed in the letter. Remind the caller they **must** have the following documents when they call or access the website: • The TPP letter (ID Verify no longer requires the TPP letter control number to attempt authentication) • A copy of the return they filed (current

IF	AND	THEN
		year/prior year) • A copy of the return for a year prior to the one in question - (if they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Taxpayers with a Letter 5747C/SP must visit the ID Verify website or go to the TAC, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for additional guidance. Advise the taxpayer using the online ID Verify website is the safest and fastest way to authenticate their identity. **Exception:** # [redacted] #. If referring the caller to the TAC, document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
3 The taxpayer states they have received a TPP letter (Letter 4883C/SP (or 6330C), Letter 5071C/SP (or 6331C), Letter 5447C/SP, or Letter 5747C/SP).	The taxpayer states they filed a return and have received their refund.	• Thank the caller for the information and advise them to disregard the letter. • If the account contains an unreversed TC 971 AC 129 and/or TC 971 AC 124, input a TC 972 AC 129 and/or TC 972 AC 124 (as applicable), Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • When inputting a TC 972 AC 129, open an IDRS control base with the following information:

IF	AND	THEN
		C#,NONIDT,M,MISC 1487333333,* • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS), select "Other Entity" as the issue.

IRM 25.25.6.6.2(1) (4) - Added instructions for identifying the TPP letter marker and if no marker on the tax account, the employee cannot issue a TPP letter.

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

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

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

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

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

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

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

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

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

IF	THEN
1 The address provided by the caller matches the address of the return filed, see CC TRDBV or MeFile record, **OR** the address matches the address on CC ENMOD. **Note:** Consider minor street or state spelling errors (including Major City Codes, see Exhibit 3.41.277-4, Major City Codes) or missing apartment numbers as a verified address. Send the letter to the correct address but do not update CC ENMOD.	• Issue the appropriate TPP letter (Letter 4883C /SP (in place of 6330C) - Letter 5071C/SP (in place of 6331C) - Letter 5447C/SP - Letter 5747C/SP) to the caller at the verified address. See the appropriate exhibit for the correct codes and fill-ins to use in the letter, Exhibit 25.25.6-2, Manually issuing the Letter 4883C/SP, Potential Identity Theft during Original Processing, or Exhibit 25.25.6-3, Manually issuing the Letter 5447C/SP, Potential Identity Theft during Original Processing, Foreign Address, Exhibit 25.25.6-4, Manually issuing the Letter 5747C/SP, Potential Identity Theft during Original Processing, TAC AUTH ONLY or Exhibit 25.25.6-5, Manually issuing the Letter 5071C/SP, Potential Identity Theft During Original Processing with Online Option. • Advise the caller of the following: ♦To allow 14 days to receive the letter (30 days for Letter 5447C) ♦To follow the instructions in the letter ♦ They must have the following documents

IF	THEN
	when calling the TPP phone line: ♦The TPP letter ♦A copy of the return they filed (current year/prior year) ♦A copy of the return for the year prior to the one in question - (if they filed one) ♦Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 The address provided by the caller does not match the address of the return filed or the address on CC ENMOD (for example, the caller may have moved since filing of the return).	• Advise the caller you cannot reissue the letter and you are referring them to the TAC, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors. **Note:** TPP assistors see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors. • Advise the caller to submit a change of address with the post office. • Document the authentication results and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IRM 25.25.6.6.3.1(4) - Updated the chart with current processing year and prior year instructions throughout chart.

(1) 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.

(2) Take the actions in the tables below as appropriate to resolve the account when the identity theft return is/was unpostable (UP) 126 reason code (RC) "0". Utilize the Integrated Automation Technologies (IAT), Taxpayer Verification Tool (TVT) when available, unless otherwise directed by the IRM.

(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.	Review CC TRDBV. If CC TRDBV has "MEF/PAPER GUF PERFECTED" or "GUF REINPUT" as the return status, 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 47 of the current processing year, returns for tax year 2020 can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 47, an unpostable will generate and will be reassigned to the employee for	The account **contains** an unreversed transaction code (TC) 971 action code (AC) 527 on CC ENMOD	• Follow IRM 25.25.6.7, MFT 32 Procedures - Moving Identity Theft Returns. • 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

IF	AND	THEN
corrective action.		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, *Identity Theft Post-Adjustment Victim Notification Letter,* 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 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

IF	AND	THEN
		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 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

IF	AND	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 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 47 of the current processing year, returns for tax year 2020 can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 47, an unpostable will generate and will be reassigned to the employee for corrective action. Follow box 3 or 4 below as applicable.	The account **does not contain** an unreversed TC 971 AC 527 on CC ENMOD	• Follow IRM 25.25.6.7, MFT 32 Procedures - Moving Identity Theft Returns. • 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

IF	AND	THEN
		address for the other TP. • Send a Letter 4674C, *Identity Theft Post-Adjustment Victim Notification Letter,* 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 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

IF	AND	THEN
		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 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

IF	AND	THEN
		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, 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 47 of the current processing year, returns for tax year 2020 or prior can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 47, this will cause an unpostable to generate and 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

IF	AND	THEN
		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 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

IF	AND	THEN
		- 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 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

IF	AND	THEN
		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 47 of the current processing year, returns for tax year 2020 or prior can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 47, this will cause an unpostable to generate and 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, *Identity Theft Post-Adjustment Victim Notification Letter,* 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

IF	AND	THEN
		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 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

IF	AND	THEN
		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 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

IF	AND	THEN
		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.

IRM 25.25.6.6.4(5) - Updated the chart with current processing year and prior year instructions throughout chart.

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

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

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

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

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

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

IF	THEN
1 The return is posted to the account (transaction code (TC) 150 present) and the refund was issued (TC 846/TC 840 or refund offset indicators present).	Follow Normal Refund Inquiry Procedures see IRM 21.4, Refund Inquiries.
2 The return is posted on the account (TC 150 present) and the refund is held on the account with a -R Freeze.	Refer to IRM 21.5.6.4.35.3, -R Freeze Overview for Accounts With Return Integrity Verification Operations (RIVO) Involvement, for additional procedures.
3 For current year processing 2021 and 2020 returns • The MFT 32 systemic reversal process has started, review the account for the following: - If paper return, a RIVO control is present - If electronic ELF/MEF return, open control shows - TPP/IDT markers have been reversed - Open control CXX,RTP-MMDD present AND • The 9 weeks (or 16 weeks for duplicate filing cases) **have not** passed	• Advise the taxpayer the return is still processing and to allow 9 weeks (or 16 weeks for duplicate filing cases) from the input of the reversal transaction.
4 For current year processing 2021 and 2020 returns • The MFT 32 systemic reversal process has started, review the	• Research the account for return status, check for open/monitor controls, including unpostable transactions or CC ERINV for ERS status. Follow appropriate IRM procedures if return has not posted due to a processing

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

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

IF	THEN
• The MFT 32 reversal process has started, review the account for the following: - If paper return, a RIVO control is present or • Monitoring control is present for 418C **AND** • A Letter 418C, was issued.	return, ask the taxpayer to submit a copy of the tax return to fax # [redacted] #. • If the taxpayer has already responded to the letter or hasn't received the letter, they may still submit an fax copy. • Advise the taxpayer to allow 4-6 weeks for processing if mailed in or if submitting a faxed copy. • If the taxpayer cannot fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053. • Apologize for the delay and explain that due to the pandemic closures there are some office experiencing delays. • If the 4-6 week timeframe has expired, apologize to the taxpayer and go to the second bullet above and request the return and ask taxpayer to allow 60 days.
7 The return is posted and the refund is held and the account contains a TC 971 action code (AC) 129 or a TC 972 AC 129 and it has been 9 weeks or more since the IDRS control base was opened with activity codes "NONIDT", "NONIDTRESQ", "NONIDTBKLD", or "NONIDTREV".	• Complete a Form 4442/e-4442 to RIVO using the "RICS RIVO Unresolved Module Freeze Only" queue. • Advise the taxpayer to allow 60 days.

IRM 25.25.6.6.6(1) - Removed exception for fax instructions when appointments are more than 30 days out.

(1) For Non Taxpayer Protection Program (TPP) assistors, if the caller cannot provide a verifiable address that matches command code (CC) ENMOD or CC TRDBV, or the caller received a Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY*, or Account Management Services (AMS) notes indicate the caller was previously sent to the Taxpayer Assistance Center (TAC)

because they failed high risk authentication, advise the caller they cannot be authenticated over the phone and must visit a TAC, and follow the table below to advise 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 cannot provide a verifiable address or the caller has received a Letter 5747C (SP - for Spanish)	• If the caller cannot provide a verifiable address, advise the caller they must go to the TAC - # [redacted] #. **Exception:** # [redacted] #. • If Letter 5747C was received, advise the caller to first visit the ID Verify website, and if unable to authenticate, they must visit the TAC. • The caller must take the following information when going to the TAC • The TPP letter - (if they have it) • 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 caller must take the documentation needed to authenticate their identity at the TAC, see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC. • Provide the caller with the toll-free TAC Appointment Line number (844-545-5640) to schedule an appointment. Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone. • Document the authentication results, and

IF	THEN
	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 If the caller states they are unable to go to the TAC # [redacted] # See Note above if taxpayers mention they are unable to visit a TAC due to COVID reasons or restrictions.	• Advise the caller they can mail legible copies of their information and documentation (listed in the block 1 above) to: Internal Revenue Service, Stop 6579 AUSC, 3651 S IH 35, Austin, TX 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. • Notate the caller was directed to visit a TAC but stated they are unable to go and the reason why. • Advise the caller to allow 16 weeks from the date they mailed their response to receive their refund or additional correspondence. • No other account action is necessary.

IRM 25.25.6.7(1) (3) - Updated the chart with current processing year and prior year instructions. Clarified instructions on moving returns to MFT 32 before Cycle 47 and if moved after Cycle 47, an unpostable will generate and be reassigned to the employee for correction.

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

- Posting a transaction code (TC) 971 action code (AC) 111 to MFT 30
- Editing Special Processing Code (SPC) "T" on the return

(2) When a TC 971 AC 111 posts to MFT 30 it will contain the document locator number (DLN) of the identity theft return in the MISC field of the transaction. A TC

976 with the same DLN of the identity theft return will post on MFT 32. When SPC "T" is edited on the return, a TC 971 AC 111 will not appear on MFT 30.

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

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

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

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

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

IF	AND	THEN
returns for tax year 2020 can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 47, an unpostable will generate and will be reassigned to the employee for corrective action.	unpostable).	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). **Note:** If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3". • For the non-identity theft return that is UP 126 RC "0", follow IRM 25.25.6.5, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors, to resolve the unpostable. Include a release cycle in the REL CYC field 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 47 of the current processing year, returns for tax year 2020 can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 47, an unpostable will generate and be reassigned to the employee for corrective action.	There is a TC 150 posted on the account.	• 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

IF	AND	THEN
		"EXISTING CCC 3".

IRM 25.25.6.7.1(1) (3) - Updated the chart with current processing year and prior year instructions. Clarified instructions on moving returns to MFT 32 before Cycle 47 and if moved after Cycle 47, an unpostable will generate and be reassigned to the employee for correction.

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

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

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

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

- The return is for tax year 2019 or prior
- The return is for the preceding tax year (2020) and is being moved **after** cycle 47 of the current processing year (Beginning in cycle 47 of the current processing year, returns for tax year 2020 or prior can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 47, this will cause an unpostable to generate and be reassigned to the employee for corrective action.)

- A TC 971 AC 111 is present on MFT 32 for the same return (same document locator number (DLN) in the MISC field of the TC 971 AC 111) and the return did not post to MFT 30
- The account has been resequenced or merged in the current or prior processing year
- A TC 971 AC 111 is unpostable (UP) 168 reason code (RC) "0" on MFT 32

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

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

IF	AND	THEN
1 Current year (2021) or preceding year (2020) tax return: For Taxpayer Protection Program (TPP) Assistors and Identity Theft Victims Assistance (IDTVA) employees working Correspondence Imaging System (CIS) inventory **Note:** IDTVA employees should follow these procedures when working Correspondence Imaging System (CIS) inventory that requires an adjustment after the MFT 32 return has been moved back to MFT 30. IDTVA employees should resolve their CIS case following normal account resolution procedures once the return has posted to MFT 30.	The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return	• Input transaction code (TC) 971 action code (AC) 111 on MFT 32, include the document locator number (DLN) of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen. • Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 was input on MFT 32 but the return did not post to MFT 30, the return will need to be reprocessed to MFT 30. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in

IF	AND	THEN
		error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund?, on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional

IF	AND	THEN
		assistance.
2 For 2019 and prior year returns	n/a	• If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, *Inquiry Referral* to RIVO using the referral category, "RICS RIVO - TPP". Include in the remarks, “MFT 32 Reversal Request” the authentication of the taxpayer and the DLN of the taxpayer’s return to be sent for processing (verify the DLN number). RIVO will send the return to be reprocessed. • If the return was a paper filed return, ask the taxpayer to submit a copy of the tax return to fax number # [redacted] # to expedite the processing of the return and allow 4-6 weeks for processing from the fax in date. DO NOT send a Form 4442 to RIVO, notate the account that fax number was provided. • If the taxpayer cannot fax in the copy, advise the taxpayer to mail in the return to the following address and allow 6-8 weeks for processing. **DO NOT** send a Form 4442 to RIVO, notate the account that mailing address was provided. • Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053 • RIVO will place a control on the case once the tax return is sent to processing with RTP in the activity code.

IRM 25.25.6.7.1.1 - Updated the chart with current processing year and prior year instructions. Clarified instructions on moving returns to MFT 32 before Cycle 47 and if moved after Cycle 47, an unpostable will generate and be reassigned to the employee for correction.

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

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

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

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

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

IF	AND	THEN
1 The return is for the current tax year (2021) or the preceding tax year (2020) and the return is being moved **prior** to cycle 47 of the current processing year **Note:** Beginning in cycle 47 of the current processing year, returns for tax year 2020 or prior can no longer be moved from/to MFT 32. If action is taken to move the return from/to MFT 32 on or after cycle 47, this will cause an unpostable to generate and will be reassigned to the employee for corrective action.	The MFT 32 module does **not** contain a posted TC 971 AC 111 for the same DLN or a TC 971 AC 111 that has gone UP 168 RC "0"	• Input TC 971 AC 111 on MFT 32, include the DLN of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen. **Note:** Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 has already been input on MFT 32 but the return did not post to MFT 30, the return will need to be reprocessed to MFT 30. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC

IF	AND	THEN
		121/124, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522 • Add AMS notes for transactions completed
2 For prior year (2019 and prior) returns The return/account meets one of the following: • The return is for tax year 2019 or prior • The return is for the preceding tax year (2020) and is being moved after cycle 47 of the current processing year • The return is for any tax year and a TC 971 AC 111 with the same DLN is posted on MFT 32 and the return did not post to MFT	n/a	See IRM 25.25.6.8, Archived - Deleted Return Reprocessing Procedures - RIVO Employees.

IF	AND	THEN
30 • The return is for any year and the TC 971 AC 111 is UP 168 RC "0" on MFT 32 **Note:** Beginning in cycle 47 of the current processing year, returns for tax year 2020 or prior can no longer be moved to MFT 32. If action is taken to move the return to MFT 32 on or after cycle 47, this will cause an unpostable to generate and be reassigned to the employee for corrective action		

IRM 25.25.6.8(2) - Added clarification for archived/deleted returns.

(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. RIVO may receive notification of affected accounts via referrals, correspondence, or a report of the archived returns needing treatment.

(2) RIVO 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, RIVO will take the following actions:

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

Note: 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
The taxpayer's return was archived or deleted and needs to be sent for processing (moved to MFT 32 or archived/deleted in the TPP process as an ID theft return).	• Obtain the return. (Check MFT 32 Reversal fax mailbox for the return copy) • 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 5. • If the return was paper filed, prepare a Dummy return with all information available on CC TRDBV and other applicable command codes • 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

IF	THEN
	Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code (TC) 971 action code (AC) 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1". • To prepare the return for processing, stamp the return in the upper left-hand corner using the RIVO stamp. • 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." • 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	THEN
	• If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. • Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,RTP-MMDD,M,MISC (where MMDD is the month and day you are sending the return to SP) 1487355555,* • RIVO will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. **Temporary Guidance due to COVID Delays** Reprocessing of tax returns is taking longer than normal due to COVID backlogs, therefore, do NOT re-send returns to processing, continue to monitor the account.

IRM 25.25.6.9(3) - Added bullet to reverse TPP markers if present.

(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**	• 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

The return has a tax liability of zero on the total tax line of the return.	with all information available on CC TRDBV and other applicable command codes. • 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". • Circle out any notation of "copy" or "amended". • If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the “interest penalty date” in CC TRDBV, access code “IA” is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates. **Note:** Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information. • Walk the return through SP for processing, per local procedures. • If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR), take any additional actions required per IRM 25.25.2.11, Special Procedures for Returns Previously Identified as Identity Theft. • If the return is in the Scheme Tracking and Referral

	System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. • After sending the return to processing, close the RIVO correspondence control base with an activity of "NONIDTRTN". • Open a new control base on MFT 30 with the following information: C#,RTP-MMDD,M,32RV (where MMDD is the month and day you are sending the return to SP) 1487355555,*
2 **The ASED is imminent with 90 days OR less remaining and no TC 150 on the module with a total tax liability greater than zero claimed on the return**	• Prompt assessment procedures must be followed due to the imminent ASED. • Send an email to RIVO Statute Team using email box # [redacted] #. The subject line should be" **EXPEDITE for Quick Assessment**". The body of the email should include the TIN, tax period and DLN of the original return. • Open a new control base on MFT 30 to IDRS#**1487755555** • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1". • If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.

3 The ASED is barred and the return has a tax liability greater than zero	• Do not send the original return to processing. Create a dummy return with the following information: ♦Use the form type Form 1040 for all form types. ♦Add “Dummy Return” at the top of the return ♦Complete the name, address, filing status and TIN area of the return. Use the taxpayer’s most current address of record. Do not use CC IRPTR data as a valid address for the taxpayer. ♦Input zeros on the lines for the adjusted gross income (AGI), the taxable income (TXI), and the tax. ♦Enter "Dummy Return Prepared by IRS - Do Not Correspond for Signature" on the signature line. • Stamp the return in the upper left-hand corner using the RIVO stamp, edit SPC "B". • Edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the “interest penalty date” in CC TRDBV, access code “IA” is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates. • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen. • Update the activity field of the open control base to "RTP-MMDD" (where MMDD is the month and day you are sending the return to SP) and monitor for the return to post. • Input a history item “STATCASE” on the account. • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1".

	• If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. • Once the return has posted on MFT 30, close the RIVO correspondence control base with an activity of "NONIDTRTN". • Open a new control base as follows: C#,NONIDTRTN,M,MISC 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.

Exhibit 25.25.6-8 - Added information on moving returns to MFT 32 before Cycle 47 and if moved after Cycle 47, an unpostable will generate and be reassigned to the employee for correction.

The following is an example of command code (CC) FRM77, inputting transaction code (TC) 971 action code (AC) 111
FRM77 **NNN-NN-NNNN** MFT>**NN** TX-PRD>**201N12** PLN-NUM> NM-CTRL>**NAME** TC>**971** TRANS-REGISTER-IND> PSTNG-DLAY-CD> FLC> EXTENSION-DT> TC93X-EMP-CD> TRANS-DT> CLOSING-CD> RESP-UNIT/JURISDICTION-CD> TC148-CD> BANKRUPT-CD> DLN-CD> BL-LOC-CD> LAST-RET-AMT-CD> TC480-SC-CD> CYCLE> APP-OFF-CD> CSED-CD> BOD-CD> BOD-CLIENT-CD> SEQ-NUM> REVERSAL-DLN> SECONDARY-DT> CAF-CD> TC971/151-CD>**111** TC550-DEFINER-CD> FEMA-NUM> ULC> FREEZE-RELEASE-AMT> ABA-NUM> TC46X-GRP-CD> TC583-DEFINER-CD> TDI-SELECT-CD> XREF-TIN> XREF-NM-CTRL> XREF-TX-PRD> XREF-PLN-NUM> XREF-MFT> MISC>**NNNNNNNNNNNNNN** 1 space **NN** (00=notice supression, 01=issue notice CORR-DT-IND> REFILE-LIEN-IND> 2032-IND> **NSD IDT** or **NSD NON IDT**

Input a TC 971 AC 111 on MFT 30 to post a return to MFT 32. Input a TC 971 AC 111 on MFT 32 when a TC 976 is present and the return needs to be moved to MFT 30. The TIN, MFT, TX-PRD, and NAME fields will auto fill. Complete the input fields on the CC FRM77 screen as indicated:

Note: Ensure the tax period is correct for the return you are moving to MFT 32 (tax year 2021 or 2020).

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

- Input **971** in the **TC** field
- Leave the **TRANS-DT** field blank, it will auto fill with the current date after transmitting
- Input **111** in the **TC971/151-CD** field
- Input the **DLN (without dashes) of return to be moved, a space and the notice suppression**, "**00**", in the **MISC** field
- In the remarks field, input **NSD IDT** for identity theft determinations and to force the return to post to MFT 32. Input in the remarks field, **NSD NON IDT** when moving the return from MFT 32 to MFT 30.