IRM PROCEDURAL UPDATE

DATE: 04/16/2021

NUMBER: wi-25-0421-0619

SUBJECT: TPP Letter Requirements; MEF 1040X TPP Notices; TAS TPP Letter; TC 971 AC 123 MISC

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

CHANGE(s):

IRM 25.25.6.1.7 - Added MEF 1040X identity theft indicator definition.

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

Transaction	Action
1 A TC 971 AC 124 (used exclusively beginning in January 2017) - contains the document locator number (DLN) of the return in question in the MISC field (may contain additional indicators such as "TR"). The TC 971 AC 124 is reversed with a TC 972 AC 124 and indicates the TPP issue is resolved. **EXCEPTION:** The TC 971 AC 124 cannot post to an account without an established entity, therefore there may be a delay in the TC 971 AC 124 posting to the account even though the return is UP 126 RC "0".	The transaction causes the return in question to go unpostable (UP) 126 reason code (RC) "0". (No additional actions are required if the TC 971 AC 124 has the literal "TR" in the MISC field.) An unreversed TC 971 AC 124 is not an indication of an open TPP issue unless there is a corresponding return that is UP 126 RC "0" and unresolved (DLN in the MISC field of the TC 971 AC 124 matches the DLN of the unpostable return).
2 A TC 971 AC 121 - (no longer used beginning in January 2017) - may contain a MISC field of "DDB ARAP	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

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".	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.
5 A posted return (TC 150 present) with one or more of the following account indicators: ○ A TC 971 AC 123 with a MISC field of "TPP RECOVERY" ○ The refund may be lost or held with a P- freeze ○ A TC 971 AC 129 may be present with one of the	These returns are part of the TPP Recovery process for the failed TC 971 AC 124. The returns will always be posted returns (TC 150 present on CC TXMODA) and the refund will have been issued but returned or in the process of being returned by the financial institution, see IRM 25.25.6.1.7.1, *Taxpayer Protection Program (TPP)*

following MISC fields The DLN of the return in question The DLN of the return in question and the literal "BKLD"	*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. 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.
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.

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.

- A 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". (Spanish version 4883SP)
- A Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address* - issued on accounts for returns filed with an address outside the United States (Spanish version 5447SP)
- A Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY* - issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH" (Spanish version 5747SP). The letter comes with the online verification option that instructs the taxpayer to use the idverify 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 for accounts meeting specific criteria. The letters will provide a web address to the Identity Verification Service landing page located via the IRS.gov website. The letter and the website instruct the taxpayer to use the website to authenticate their identity. If the caller states they had issues with the website, were confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.
- During the 2021 filing season, a pilot will be conducted with two new TPP authentication letters. The new letters will be issued from the beginning of the filing season through the end of March 2021. The account will contain the TC 971 AC 123 with a MISC field of Letter 6330C or 6331C marker.
  - **Letter 6330C**, Potential Identity Theft during Original Processing
  - **Letter 6331C**, Potential Identity Theft during Original Processing with Online Option

The pilot letters will be issued to a limited amount of taxpayers, all other TPP taxpayers will be issued one of the regular TPP letters listed above. If taxpayers call regarding one of the pilot letters, assistors will follow the instructions for the corresponding letter below.
-If the caller was issued the Letter 6330C, employees will use the procedures for the Letter 4883C to address the inquiry throughout the IRM.
-If the caller was issued the Letter 6331C, employees will use the procedures for the Letter 5071C to address the inquiry throughout the IRM.

The new pilot letters **cannot** be reissued, therefore the corresponding letter must be issued if the TP did not receive, misplaced/lost or did not receive the letter.
Issue corresponding letter as follows:

Letter 6330C = 4883C
Letter 6331C = 5071C

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

IRM 25.25.6.1.7.2 - Added TPP note.

1. Accounts in disaster areas are identified by a -O freeze, see IRM 21.5.6.4.30, *-O Freeze*, for additional information or a -S freeze, see IRM 21.5.6.4.37, *-S Freeze*, for more information. Accounts not containing a -O or -S freeze can be confirmed by accessing the Disaster Declarations/Fema link on SERP. If the taxpayer states they are in a disaster area, but the account does not contain a -O or -S freeze, search the zip code for the address of record or as filed on the return to confirm the taxpayer is in a disaster area.
2. Returns selected in the Taxpayer Protection Program (TPP) may require special procedures to authenticate the taxpayer.
3. If the taxpayer is claiming identity theft, follow current procedures to resolve the account, see IRM 25.25.6.6.3, *Resolving the Account when the Taxpayer has Claimed Identity Theft*, or IRM 25.25.6.2.1, *The Taxpayer is Claiming Identity Theft (Letter Reply Procedures)*, as appropriate.
4. If the -O freeze or -S freeze present on the account, or caller or correspondence indicates the taxpayer is in a disaster area and it can be confirmed, follow the table below to authenticate the taxpayer:

#
[redacted]
#

IF	THEN
1 The call is received on the Non-TPP telephone line	See IRM 25.25.6.1.7.2.1, *Disaster Area Procedures for Non-TPP Assistors*
2 The call is received on the TPP telephone line	See IRM 25.25.6.1.7.2.2, *Disaster Area Procedures for TPP Assistors*
3 The correspondence/referral is received in Return Integrity Verification Operations (RIVO)	See IRM 25.25.6.1.7.2.3, *Disaster Area Procedures for RIVO TPP Correspondence/Referrals*

IRM 25.25.6.2 - Added information regarding TPP letter.

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

   #
   [redacted]
   #

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

2. Letter 5216 responses must be given to the Return Integrity Verification Operations (RIVO), TPP team leads for a determination on whether additional action is required or the correspondence can be treated as classified waste.
3. If a Letter 3064C, Letter 4883C (or 6330C), Letter 5071C (or 6331C), Letter 5447C, Letter 5747C, Letter 6167C, or Letter 5216, response is scanned into the Correspondence Imaging System (CIS) in error, the Accounts Management CSR should route the case to the Return Integrity Verification Operations (RIVO) at STOP 6579 AUSC.
4. If the response requests information under the Freedom of Information Act (FOIA), immediately refer the case to the Return Integrity Verification Operations (RIVO) Disclosure Coordinator for your site. Attach a CC SUMRY print prior to forwarding. For more information regarding FOIA requests, see IRM 21.1.3.17.1, *Freedom of Information Act (FOIA)*.
5. If a Form 4506-F, *Request for Copy of Fraudulent Tax Return*, or written request is attached to the TPP response, see IRM 25.23.3.2.7.1, *Intake - Accepting Form 4506-F or Written Requests for copies of Fraudulent Return(s)*, for additional guidance and procedures.
6. If a Form 4506-T, *Request for Transcript of Tax Return*, or written request is attached to the TPP response, see IRM 3.5.20-3, *RAIVS Contacts*, for additional guidance and procedures.

7. Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, *Taxpayer Advocate Service (TAS) Case Criteria*, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.
8. For taxpayers who may need tax assistance, per Section 1204 of the Taxpayer First Act, employees can refer taxpayers to Low Income Taxpayer Clinics (LITCs) who are independent from the Internal Revenue Service (IRS) and the Taxpayer Advocate Service (TAS). LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For additional information, refer the taxpayer to Pub 4134, Low Income Taxpayer Clinic List on irs.gov.
9. All remaining correspondence to be resolved by RIVO will be controlled per IRM 21.5.1.4.2.2, *Integrated Data Retrieval System (IDRS) - Control Procedures*, see Exhibit 25.25.6-9, *Return Integrity Verification Operations (RIVO) Taxpayer Protection Program (TPP) Correspondence Controls*.
10. Employees will update the IDRS clerical (generic) assignment number to their IDRS number at the time they check out each batch of work.
11. Employees must utilize the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT), to resolve the account, whenever the tool is available, unless otherwise directed in the IRM.
12. Review the correspondence reply using the chart below:

IF	THEN
1 The response is blank (does not contain any documents or statements).	Treat the response as a non-response and destroy as classified waste. Do not open a control base and do not take any action on the account.
2 The taxpayer is claiming identity theft (any TPP letter).	# [redacted] # See IRM 25.25.6.2.1, *The Taxpayer is Claiming Identity Theft (Letter Reply Procedures)*.
3 The taxpayer states or indicates they filed the return. **EXCEPTION:** If the taxpayer is responding to the Letter 5747C or the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 4 below.	The taxpayer is directed to provide the documentation for authentication and verification of the return in question, see IRM 25.25.6.2.2, *The Taxpayer Filed the Return in Question (Letter Reply Procedures)*. **NOTE:** If all the requested documentation is not submitted, however an identity determination

	can still be made through additional research, consider the taxpayer authenticated.
4 The taxpayer is responding to the Letter 5747C (the account should contain a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or the account contains a TC 971 AC 123 "HIGH RISK AUTH".	The taxpayer must visit the online IDverify website or go to the Taxpayer Assistance Center (TAC), see IRM 25.25.6.2.2.3, *Responses to Letter 5747C (Letter Reply Procedures)*. **EXCEPTION:** # [redacted] #, see Exhibit 2.3.32-7, *IMF Entity Data*, for valid values.
5 The taxpayer is responding to the Letter 3064C or Letter 6167C and the response contains new or additional information for a determination.	See block 3 or 4 above as appropriate.
6 The taxpayer is responding to the Letter 3064C or Letter 6167C and no additional information has been provided or the same information was provided and a determination cannot be made based on the response or research.	○ Send the Letter 5216, *Taxpayer Cannot Authenticate*, to the address on the return, see Exhibit 25.25.6-1, *Taxpayer Protection Program (TPP) Repeater Letter 5216 - Taxpayer Cannot Authenticate*. ○ Input/Update EFDS notes as appropriate. ○ Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see

	Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*. ◦ Destroy the response as classified waste, including any signed or unsigned returns. ◦ Close the RIVO correspondence control base with an activity field of "FAILEDAUTH".
7 The correspondence/referral indicates the taxpayer is in a disaster area or the account contains a -O freeze or -S freeze.	See IRM 25.25.6.1.7.2, *Disaster Area Declarations*.
8 The response does not contain any documents or statements but contains a telephone number.	See IRM 25.25.6.2.2.2, *Complete Documentation Not Provided or Invalid*.
9 The response is to a TPP letter and is from a prison/correctional institution (Envelope/correspondence contains a prison address and prisoner ID number)	See IRM 25.25.6.2.2.1, *Documentation Received*

IRM 25.25.6.2.2.1 - Added guidance for MEF 1040X TPP letter responses. Clarified inmate If/then instructions.

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

   NOTE: For TPP responses involving a prisoner, see box 5 or 6 below for procedures.

ACTION	DETERMINATION	THEN
1	The documentation is considered valid	Consider the identity authenticated and continue to

<table>
<tr>
<td>Review the documentation to verify the requested documents were submitted and appear valid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc.

NOTE: Documentation review along with account research must be completed and considered in order to make an identity determination.

Requested Documentation:

◦ TPP letter
◦ An unsigned copy of the return they filed (current year/prior year)
◦ An unsigned copy of the return for a year prior to the one in question (if they filed one)
◦ Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc.
◦ The documentation needed to authenticate their identity, see IRM 25.23.2.7.2.1 (3), Returns Selected by Identity Theft Filters -</td>
<td></td>
<td>paragraph 2</td>
</tr>
</table>

Taxpayers Visiting the TAC, for acceptable documentation. **Follow temporary guidance due to COVID-19 impact** ○ Taxpayers may provide an expired ID or driver's license for TPP authentication. Review the photo ID/DL and expiration date, if the card expired in 2020, accept the expired ID/DL. The taxpayer may provide an electronic or print out copy of a renewal appointment or extension granted by the state to complete authentication. **NOTE:** # [redacted]		

[redacted] #		
2 The documentation provided cannot be verified or does not appear valid based on internal and/or external sources such as IDRS, EFDS, Accurint, etc. - for example: # [redacted] #	The documentation is not considered valid	Consider the identity not authenticated, see IRM 25.25.6.2.2.2, *Complete Documentation Not Provided or Invalid*
3 **For RICS and Field Assistance Employees** If the taxpayer submits documentation to verify their identity via e-fax due to TAC office closures or due to COVID-19 reasons or restrictions, as instructed, verify the requested documents were submitted and appear valid based on		Consider their identity authenticated and continue to paragraph 2 **NOTE:** Prior to taking any action, all e-fax cases must be controlled on IDRS as follows: -Use received date of fax -Use activity code "TPPFAXMMDD" -Use "A" status for active case -Use TPP letter# as category

internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc. **REMINDER:** Field Assistance employees will use applicable systems for research. **NOTE:** Documentation review along with account research, must be completed and considered in order to make an identity determination. **Requested Documentation**: ○ TPP letter ○ An unsigned copy of the return they filed (current year/prior year) ○ An unsigned copy of the return for a year prior to the one in question (if they filed one) ○ Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc. ○ The documentation needed to authenticate their identity, see IRM 25.23.2.7.2.1 (3), *Returns Selected by Identity Theft Filters - Taxpayers Visiting*		code. (For pilot Letter 6330C use cat code “4883” & for Letter 6331C use cat code “5071”.) **NOTE:** Field Assistance Employees - - Assigned Cases will reflect activity control "FATPPEFAX". - Additional case controls should **not** be opened if the case is already controlled. - Employees may need to reassign the case to their own IDRS# if not already assigned. - If case was previously resolved and all necessary actions were taken, close control with activity “PREVACTN” or if case must be returned to RIVO for a secondary issue, add AMS notes to specify the issue.

the TAC, for acceptable documentation. ○ ****Follow temporary guidance due to COVID-19 impact**** Taxpayers may provide an expired ID or driver's license for TPP authentication. Review the photo ID/DL and expiration date, if the card expired in 2020, accept the expired ID/DL. The taxpayer may provide an electronic or print out copy of a renewal appointment or extension granted by the state to complete authentication. **EXCEPTION:** # [redacted] #. **NOTE:** # [redacted]		

[redacted] #		
4 **For RICS and Field Assistance Employees** The taxpayer submits documentation to verify their identity via e-fax due to TAC office closures, and the documentation received is incomplete, cannot be verified, appears invalid or meets the Exception in box 3		Consider their identity not authenticated, see IRM 25.25.6.2.2.2, *Complete Documentation Not Provided or Invalid*
5 The taxpayer submits documentation to verify their identity via e-fax or mail due to TAC office closures or restrictions and their identity can be authenticated	TRDBV contains an MEF Form 1040X and a TC 971 AC 129 with MISC field NNNNNNNNNNNNNN 1040X is on the tax module.	○ Follow IRM25.25.6.5.1.2.6, *Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code (TC) 971 Action Code (AC) 129 with MISC Field NNNNNNNNNNNNNN 1040X*, paragraph 3

		based on determination. ○ If authentication cannot be determined follow box 4 “Then” section.
# [redacted] #	# [redacted] #	# [redacted] #
# [redacted] #	# [redacted] #	# [redacted] #

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

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

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

- If the refund is a direct deposit, compare the routing number for the bank and the bank account number (current year return only)

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

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

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

IF	THEN
1 The return information provided matches the information on the return received by the IRS (including RAL or RAC direct deposits)	Continue to paragraph 4 below
2 The bank routing number or account number provided do not match the information on the return received by the IRS (Excluding RAL or RAC refunds.)	○ Input a transaction code (TC) 971 action code (AC) 850 (current tax year only) to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return ○ Continue to paragraph 4 below
3 The return provided is an amended return or a Form 1040X	See IRM 25.25.6.2.2.1.1, *Taxpayer Authenticated and Included a Form 1040X with the Response*
4 None of the return information provided matches the return received by the IRS	Treat the return as identity theft, see IRM 25.25.6.2.1, *The Taxpayer is Claiming Identity Theft (Letter Reply Procedures)*

4. Follow the chart below for the required account resolution:

IF	THEN

1 The taxpayer's return is unpostable (UP) 126 reason code (RC) "0". **NOTE:** 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.	Resolve the UP 126 RC "0", see IRM 25.25.6.5.1.1, *The Taxpayer's Return is Unpostable 126 Reason Code "0"*. Disregard instructions stating to advise the taxpayer. **NOTE:** If the taxpayer has included an amended return or a Form 1040X, *Amended U.S. Individual Income Tax Return*, see IRM 25.25.6.2.2.1.1, *Taxpayer Authenticated and Included a Form 1040X with the Response*. ○ If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: ♦ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ♦ Edit special processing code (SPC) "B" ♦ Edit the received date on the return (if not already present) ♦ Route the entire return and the envelope for processing, see IRM 3.10.73.6 (12), *Batching Unnumbered Returns and Documents*, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.) ○ Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services*

	(AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. ○ Input/update EFDS notes as appropriate. ○ Destroy the notice or letter as classified waste. ○ Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
2 The account contains an unreversed TC 971 AC 129 (the taxpayer's return may be posted to MFT 30 or may be UP 147)	Resolve the account using the procedures in IRM 25.25.6.5.1.2, *The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129*. Disregard instructions stating to advise the taxpayer. **NOTE:** If the taxpayer has included an amended return or a Form 1040X, *Amended U.S. Individual Income Tax Return*, see IRM 25.25.6.2.2.1.1, *Taxpayer Authenticated and Included a Form 1040X with the Response*. ○ If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: ♦ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ♦ Edit SPC "B" ♦ Edit the received date on the return (if not already present) ♦ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), *Batching Unnumbered Returns and*

	Documents, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.) ◦ Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*. ◦ Input/update EFDS notes as appropriate. ◦ Destroy the notice or letter as classified waste. ◦ Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
3 The taxpayer's return was deemed identity theft and is showing as an "OPEN" UP 126 RC "0" on CC UPTIN/UPDIS	Resolve the account using the procedures in IRM 25.25.6.5.5.1, *The Taxpayer's Return was Resolved as Identity Theft, Quality Review Time Frame Not Passed*. Disregard instructions stating to advise the taxpayer. **NOTE:** If the taxpayer has included an amended return or a Form 1040X, *Amended U.S. Individual Income Tax Return*, see IRM 25.25.6.2.2.1.1, *Taxpayer Authenticated and Included a Form 1040X with the Response*. ◦ If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows:

	♦ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ♦ Edit SPC "B" ♦ Edit the received date on the return (if not already present) ♦ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), *Batching Unnumbered Returns and Documents*, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.) ○ Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*. ○ Input/update EFDS notes as appropriate. ○ Destroy the notice or letter as classified waste. ○ Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
4 The taxpayer's return information has been reversed on MFT 30	Resolve the account using the procedures in IRM 25.25.6.5.5.2, *The Taxpayer's Return Information has been Reversed on MFT 30*. Disregard instructions stating to advise the taxpayer. **NOTE:** If the return is a barred statute refer to the Barred Quick

	Assessment Referral Guide **NOTE:** If the taxpayer has included an amended return or a Form 1040X, *Amended U.S. Individual Income Tax Return*, see IRM 25.25.6.2.2.1.1, *Taxpayer Authenticated and Included a Form 1040X with the Response*. ○ If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: ♦ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ♦ Edit SPC "B" ♦ Edit the received date on the return (if not already present) ♦ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), *Batching Unnumbered Returns and Documents*, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.) ○ Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, *Account Management Services (AMS)*, select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*. ○ Input/update EFDS notes as appropriate.

	○ Destroy the notice or letter as classified waste. ○ Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
5 The return has been moved to MFT 32 **NOTE:** If the return cannot be moved back from MFT 32, see block 6 below.	Resolve the account using the procedures in IRM 25.25.6.7.1.1, *Return Integrity Verification Operations (RIVO) Employees MFT 32 Reversal Inquiries & Resolution Actions*. **NOTE:** If the taxpayer has included an amended return or a Form 1040X, *Amended U.S. Individual Income Tax Return*, see IRM 25.25.6.2.2.1.1, *Taxpayer Authenticated and Included a Form 1040X with the Response*. ○ If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: ♦ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ♦ Edit SPC "B" ♦ Edit the received date on the return (if not already present) ♦ Route the return and envelope for processing, see IRM 3.10.73.6 (12), *Batching Unnumbered Returns and Documents*, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.) ○ Document the authentication results in

<table>
<tr><td></td><td>AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
Input/update EFDS notes as appropriate.
Destroy the notice or letter as classified waste.
Close the RIVO correspondence control base with an activity field of "NONIDTRTN".</td></tr>
<tr><td>6

The return has been archived/deleted

Account will contain:
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.

AND
CC TRDBV “CODES”</td>
<td>Resolve the account using the procedures in IRM 25.25.6.8, Archived - Deleted Return Reprocessing Procedures - RIVO Employees.

NOTE: If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.
If the taxpayer has attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows:
♦ Use an RIVO stamp or edit "RIVO" in the upper left-hand corner of the return
♦ Edit SPC "B"
♦ Edit the received date on the return (if not already present)
♦ Route the entire return</td></tr>
</table>

screen shows unpostable (UP) 126 reason code (RC) “0” **NOTE: Field Assistance Employees** - If the return meets archived/deleted criteria, return the case to RIVO for return reprocessing procedures and add AMS notes. Update activity control to “RIVOACTN”. **Do not** send Form 4442 if returning the case to RIVO.	and envelope for processing, see IRM 3.10.73.6 (12), *Batching Unnumbered Returns and Documents*, for additional editing and routing guidance. (Unsigned copies can be destroyed as classified waste.) ○ Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*. ○ Input/update EFDS notes as appropriate. ○ Destroy the notice or letter as classified waste. ○ Close the RIVO correspondence control base with an activity field of "NONIDTRTN".

IRM 25.25.6.2.3 - Added instructions to include Tax Compliance Officers with TPP related inquiries.

1. Revenue Officers (RO), Tax Compliance Officers (TCO) or Revenue Agents (RA) who obtain a return from a taxpayer in the course of their duties may refer the case to Return Integrity Verification (RIVO) for resolution, when the following conditions are present:
   - The account contains unresolved TPP indicators
   - The taxpayer’s return is unpostable (UP) 126 reason code (RC) "0"
   - The return has been moved to MFT 32 in the TPP process (the return may or may not be the taxpayer identification number (TIN) owner’s valid return)
   - The RO/TCO/RA has met with the taxpayer face to face and authenticated the taxpayer or the RO/TCO/RA has authenticated the International taxpayer over the telephone.

- The RO/TCO has obtained a newly signed return from the taxpayer

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

IF	THEN
1 The return is on MFT 32	The RO/TCO/RA will submit a Form 3210, *Document Transmittal*, with the following information: ♦ Routing information to RIVO ♦ Remarks - TP has been authenticated during a face to face meeting with the RO/TCO/RA or via the telephone for International taxpayers ♦ Additional comments - A return is on MFT 32 due to the TPP process and may be the TP's valid return. TP's valid signed return attached. Please take appropriate actions to resolve the account and process TP's return
2 The return is UP 126 RC "0"	The RO/TCO will initiate a Form 4442, *Inquiry Referral*, to RIVO to resolve the unpostable condition. The following remarks will be included on the Form 4442: ♦ The taxpayer has been authenticated by the RO/TCO/RA during a face to face meeting or over the telephone for International taxpayers **and** ♦ The return is the taxpayer's return

3. Upon receipt of the Form 3210 or Form 4442, RIVO will review the account for TPP involvement and take the following actions:

IF	THEN
1 The issue on the account is not the result of the TPP process	Return the Form 3210 or Form 4442 and attachments to the sender stating there is no TPP involvement
2 The issue on the account is due to the TPP process	Open a control base on the account to RIVO for resolution

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

IF	THEN
1	Resolve UP 126 RC "0", see IRM 25.25.6.2.2, T*he*

The return that is UP 126 RC "0" is the taxpayer's return.	*Taxpayer Filed the Return in Question (Letter Reply Procedures)*.
2 The return on MFT 32 matches the return received from the Revenue Officer.	○ Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. ○ Edit special processing code (SPC) "B" on the return ○ Edit the return with the received date of the return posted to MFT 32, see IRM 3.11.3.8.2.1, *Types of Received Dates*, when editing the received date on the return. ○ Detach the return from the Form 3210 and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), *Batching Unnumbered Returns and Documents*, for procedures when forwarding returns to SP. **NOTE:** If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, *RIVO Statute Procedures for TPP Returns*. ○ If the taxpayer is not a victim of identity theft for the year in question, and a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, *IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified*. ○ If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, *STARS Delete Reasons*. ○ Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*. ○ Close the RIVO control base with an activity

	field of "RTN2PROC".
3 The return on MFT 32 does not match the return received from the Revenue Officer.	○ Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. ○ Edit SPC "B" on the return. ○ The received date of the return should be edited by the RO. If it is not present, edit the return received date, see IRM 3.11.3.8.2.1, *Types of Received Dates*, when editing the received date on the return. ○ Detach the return from the Form 3210 and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), *Batching Unnumbered Returns and Documents*, for procedures when forwarding returns to SP. **NOTE:** If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, *RIVO Statute Procedures for TPP Returns*. ○ Take any additional actions to resolve the account, see IRM 25.25.6.2.1.3, *The Identity Theft Return is on MFT 32 or Archived or Deleted (Letter Reply Procedures)*. ○ Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*. ○ Close the RIVO control base with an activity field of "RTN2PROC".

IRM 25.25.6.3 - Added TPP letter information, included procedures for identifying accounts with TC 971 AC 123 MISC field "TPP RP" markers and procedures for accounts with TPP letters not issued. Clarified other sections throughout for TPP inquiries. Included procedures for TPP letters issued when MEF 1040X is selected for Identity Theft review. Included exception for efax when TAC appointments are more than 30 days out. Added TPP response timeframe for inmate correspondence.

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. TPP phone calls from the taxpayer may be received in response to one of the following letters:

   NOTE: The CC TXMODA may contain a TC 971 AC 123 with the letter number in the miscellaneous field.

   - Letter 4883C, *Potential Identity Theft during Original Processing* - issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)
   - Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address* - issued on accounts for returns filed with an address outside the United States (5447SP - Spanish version)
   - Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY* - issued on accounts 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" (5747SP - Spanish version). The letter comes with the online verification option that instructs the taxpayer to use the idverify 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* - this letter is being issued for accounts meeting specific criteria. The letters will provide a 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, were confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.
   - For the 2021 filing season, a pilot will be conducted with two new TPP authentication letters. The pilot letters will be issued to a limited amount of taxpayers, all other TPP taxpayers selected for authentication will be issued one of the regular TPP letters listed above.
     - **Letter 6330C**, Potential Identity Theft during Original Processing
     - **Letter 6331C**, Potential Identity Theft during Original Processing with Online Option

     If taxpayers call regarding one of the pilot letters, assistors will follow the instructions for the corresponding letter below.

-If the caller was issued the **Letter 6330C**, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM.
-If the caller was issued the **Letter 6331C**, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM.

The new pilot letters **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued.

Letter 6330C = 4883C
Letter 6331C = 5071C

#

[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. Before any action can be taken on the account you must know the purpose of the call.
5. 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.
6. 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.
7. 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.

8. 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.

9. 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.
10. If the caller states they have previously authenticated either by phone, the website, correspondence, e-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 e-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 office to complete the authentication process, if the caller is unable to visit the TAC office due to COVID reasons or restrictions or TAC appointments are more than 30 days out, provide the **e-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. **NOTE:** Accessing the account is not required if the caller has not allowed the appropriate processing time frame.	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 e-fax) 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	○ Perform authentication per IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, as

from the date they authenticated.	required by the IRM based on account issues. ○ Once basic authentication has been completed, review the account for any unresolved TPP issues. **NOTE:** See IRM 25.25.6.1.7, *Taxpayer Protection Program Overview*, for indications of an unresolved TPP issue. ○ If there are unresolved TPP issues, confirm TPP high risk authentication (HRA) has been completed by reviewing Account Management Services (AMS) notes. If HRA has been completed, see IRM 25.25.6.5, *Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors*, to determine additional resolution actions. **REMINDER:** The results of the authentication on the website are not viewable on IDRS or AMS, therefore full authentication including TPP HRA is required. ○ If there are unresolved TPP issues and there is no indication HRA has been completed, continue with the 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*.

11. 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.
12. 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.
13. 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.
14. 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 office to complete the authentication process, if the caller is unable to visit the TAC office due to COVID reasons or restrictions or TAC appointments are more than 30 days out, provide the **e-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, *Resolving the Account when the Taxpayer Has Claimed Identity Theft*. ◦ 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.
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 office, they cannot be authenticated over the phone, see exceptions. Follow the instructions in IRM 25.25.6.3.2, *Referring the Caller to the Taxpayer Assistance Center (TAC)*, to schedule the appointment and for additional instructions. **EXCEPTION:** # [redacted] # (a credit elect is not a zero-balance return), continue with the authentication process per (16) below.) **EXCEPTION:** # [redacted] #
3 The caller received a Letter 4883C, Letter 5071C, Letter 5447C, or pilot letters 6330C or 6331C. **NOTE:** If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above. OR	The caller filed the return in question **NOTE:** If multiple years contain unresolved TPP issues and one of the years meets "TAC AUTH ONLY" criteria, then the caller should be referred to the TAC to complete authentication for all years in question. Follow the instructions in IRM 25.25.6.3.2, *Referring the Caller to the Taxpayer Assistance Center (TAC)*, to schedule the appointment and for	○ 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

Temporary Guidance The caller never received, lost, or was not issued a TPP letter.	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. If you have already accessed the account on AMS, 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*.
The caller received a Letter 4883C,	CC UPTIN shows a closed UNP 1260 with URC "0"	See IRM 25.25.6.5.4, Authentication Passed and

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. OR **Temporary Guidance** The caller never received, lost, or was not issued a TPP letter.	(IDRS# 148xxxxxxx) and/or CC IMFOLT or TXMODA shows a TC 971 AC 123 with MISC field of “TPP RP”	the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process
The caller received a Letter 4883C	CC TRDBV shows an MEF Form 1040X and the tax module contains a TC 971 AC 129 with MISC Field NNNNNNNNNNNNNN 1040X. (NNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)	○ Authenticate the caller, see IRM 21.1.3.2.3, *Required 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.
# [redacted] # **NOTE:** Third party callers can only be provided general information and cannot respond for the inmate.		○ # [redacted] # ○ # [redacted] # ○ # [redacted] # ○ # [redacted] #

15. 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.

16. 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] #
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 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 office (issue type such as TPP-HIGH RISK PASSED) **NOTE:** The caller is not required to have a TPP letter	○ 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*,

	if AMS notes indicate the caller previously passed authentication.	to resolve the account.
6 There are **no** AMS notes indicating the caller previously authenticated with a TPP assistor or in the TAC office	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] #

17. 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*.
18. 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 they need to go to the 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*.

19. 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 authentication, continue to IRM 25.25.6.5.1,

	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 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] # **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 14 block 2, excluding taxpayers in a disaster area.
3 There is an indication in		See IRM 25.25.6.3.3, *Caller Previously Failed to Authenticate -*

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] #		*Taxpayer Protection Program (TPP) Assistors*

IRM 25.25.6.4 - Added TPP letter information, included procedures for identifying accounts with TC 971 AC 123 MISC field "TPP RP" markers and procedures for accounts with TPP letters not issued. Included exception for e-fax when TAC 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 14 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 office to complete the authentication process, if the caller is unable to visit the TAC office due to COVID reasons or restrictions or the TAC appointment is more than 30 days out, provide the **e-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 caller does not pass IAT TPP HRA	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

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.	
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	Proceed with the call and follow

The caller passes IAT TPP HRA.	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:
    - ITIN returns
    - IAT TPP HRA tool is unavailable/down
    - First-time filers

    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] #

    CAUTION: # [redacted] # # [redacted] #

"Data Source - Research Path"	"Possible Questions"
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] # ○ # [redacted] # ○ # [redacted] #
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] #
CC DDBKD	○ # [redacted] # ○ # [redacted] # ○ # [redacted] # ○ # [redacted] # ○ # [redacted] # **NOTE:** # [redacted]

	[redacted] #
CC IMFOLT	○ # [redacted] #
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 office 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]

	[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 manner in which 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 office 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 25.25.6.4.1 - Added procedures for TAS hardship cases when no TPP letter has been issued.

1. For cases meeting Taxpayer Advocate Service (TAS) criteria and pending Taxpayer Protection Program - High Risk Authentication, case advocates will attempt over the phone TPP - HRA with the taxpayer to assist RIVO. TPP cases should meet the criteria listed in IRM 25.25.6.3, *Taxpayer Protection Program (TPP) Basic Authentication and Research* in order to conduct phone authentication. All IRM 25.25.6 requirements will still be applicable to the TPP case.

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

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

2. Case advocates will only be responsible for completing the Taxpayer Protection Program - High Risk Authentication portion and will refer the case to Return Integrity Verification Operation (RIVO) to complete the resolution of the case, or will provide the authentication results when the taxpayer does not pass authentication or submit required authentication documents for RIVO determination.
3. Case advocates can utilize the Integrated Automation Technologies (IAT) Disclosure tool for required taxpayer authentication and the high risk portion designed for TPP use, see IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, for additional information.

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

4. If the case advocate does not utilize the IAT Disclosure tool for Taxpayer Protection Program - High Risk Authentication, manual TPP authentication can be completed. Follow the instructions on conducting manual authentication in IRM 25.25.6.4, questions beginning in paragraph 8.

If there is not enough data available to complete authentication, refer to the If/Then chart below in box 2.

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

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

	Program (TPP) Toll-Free Assistors

IRM 25.25.6.5.1.2.6 - Added procedures for TPP letter inquiries for MEF 1040X selected for identity theft review.

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

1. RICS will review incoming MeF Form 1040X, *Amended U.S. Individual Income Tax Return*, returns to identify potential identity theft filings and place an identity theft (IDT) marker, transaction code (TC 971 AC 129 NNNNNNNNNNNNNN 1040X) on the taxpayer's account indicating potential IDT has been identified. A Letter 4883C, Potential Identity Theft during Original Processing, will be issued to the address on the Form 1040X, *Amended U.S. Individual Income Tax Return.* to request the taxpayer contact us to complete authentication procedures.

   NOTE: The "NNNNNNNNNNNNNN" in TC 971 AC 129 will be the Form 1040X MeF DLN.

2. All authentication processes, research, and actions in the IRMs listed below must be followed prior to determining what action to take on the Form 1040X, *Amended U.S. Individual Income Tax Return*:
   - 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*

3. As part of the authentication process, the taxpayer must confirm they filed the MEF Form 1040X. The return can be viewed via the MeF Return Request Display (RRD) application. CSR's can identify which return on RRD contains the amended return documentation by locating the document with a literal "**A**" in the DLN column. Verify the following information off the Form 1040X:
   - Name
   - Address on the Form 1040X
   - Filing status
   - Reason for filing amended return
   - Refund/Balance Due amount
4. Based on the caller's authentication results, follow the appropriate section below:

If	And	Then
The taxpayer is authenticated	**Non Identity Theft** is determined (taxpayer **filed** the Form 1040X)	○ Input a TC 972 AC 129 MISC field 'NNNNNN NONIDT 1040X', (NNNNNN is the last 6 digits of the DLN) ○ Prepare a Form 4442, Inquiry Referral to the open CIS case control (1040X may be assigned to SP or AM) ○ Add notes to referral to indicate the TP was authenticated with **Non ID Theft** determination and Form 1040X can be processed following normal procedures. ○ Advise the taxpayer the Form 1040X processing could take up to 16 weeks for processing.
The taxpayer is authenticated	**Identity Theft** is determined (taxpayer **did not file** the Form 1040X)	○ Input a TC 972 AC 129 MISC field 'NNNNNN IDT 1040X', (NNNNNN is the last 6 digits of the DLN) ○ Input TC971- 506, MISC "WI PRP Other1" (If the true taxpayer's address is the address of record and has not been updated by the filing of the fraudulent 1040X) ○ Prepare a Form 4442 Inquiry Referral to the open CIS case control (1040X may be assigned to SP or AM) ○ Add the following notes to the referral: - Indicate the TP was authenticated with **Id Theft** determination and Form 1040X should not be processed. - Do not update the

		taxpayer's address based on the Form 1040X. ○ Advise the taxpayer their account was updated to add an Identity Theft indicator and a letter will be issued once the referral is processed.

IRM 25.25.6.5.4 - Added procedures for identifying accounts with TC 971 AC 123 MISC field "TPP RP" markers and provided instructions to respond to taxpayer. Added clarification throughout for TPP letters.

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

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

	timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks.
2 The return is deemed identity theft due to no response from the taxpayer and the suspense period is expired - returns for tax year 2018 and prior - (and returns for tax year 2019 after cycle 47 of the current processing year).	○ At the time of the identity theft determination, the unpostable is assigned to IDRS number 1483845470. ○ The unpostable is closed with a URC "D". ○ A TC 971 AC 506 with a MISC field of "WI PRP DDB" is input in a batch process. Due to the timing of the batch processes, the TC 971 AC 506 may not be viewable for several weeks. ○ The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks.
3 The return is deemed valid based on information from internal or external sources (these cases are generally worked within the first two weeks of the return going unpostable).	○ The unpostable is closed in a batch process with a URC "0" and show IDRS number "148xxxxxxx". ○ A TC 971 AC 123 with a MISC field of "TPP RP" is input in a batch process on MFT 30 on CC IMFOLT or CC TXMODA. ○ The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks. If the TC 971 AC 124 has not been reversed, do not input a reversal, a systemic reversal will be input.

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

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

4. In addition, the CC UPTIN/UPDIS screens may contain any of the following information:
   - The unpostable resolution code (URC) field on CC UPTIN is blank
   - The unpostable status is "A" or "C"
   - The unpostable is/was assigned to IDRS number 1483845470 or 148xxxxxxx
   - The notes in the remarks field of CC UPTIN/UPDIS may show:
     "IAT UNP 126 Batch" - (the return was considered the taxpayer's return and will post to MFT 30)
     "Batch IDT No Response" or "Batch IDT Archive No Response" - (the return was not considered the taxpayer's return and will post to MFT 32 or will be archived/deleted)
5. All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 6:
   - IRM 25.25.6.3, *Taxpayer Protection Program (TPP) Basic Authentication and Research*
   - IRM 25.25.6.4, *Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures*

     EXCEPTION: # [redacted] #

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

   - TAC assistors see IRM 25.23.2.7.2.1, *Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC*
6. **Do not take any action to resolve the UP 126 RC "0"** when it is assigned to IDRS number 1483845470, see chart below:

IF	THEN
1 The return is deemed **non-identity theft** and the account contains any of the following: ○ The CC UPTIN/UPDIS shows UP 1260 is open/closed and is/was assigned to IDRS# 1483845470 or 148xxxxxxx ○ CC UPDIS remarks d may or may not show IAT UNP 126 Batch	See paragraph 7 below

○ A TC 971 AC 123 may be posted to MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP". ○ A TC 972 AC 124 may or may not be present.	
2 The return is deemed **identity theft** and the account contains any of the following: ○ The unpostable is assigned to IDRS number 1483845470. ○ A TC 971 AC 111 may or may not be posted to MFT 30 on CC IMFOLT or CC TXMODA. ○ The unpostable has been closed, the CC UPTIN/UPDIS remarks field may contain "Batch IDT No Response" or "Batch IDT Archive No Response". ○ A TC 972 AC 124 may or may not be present.	See paragraph 8 below

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

IF	THEN
1 The taxpayer states they filed the return.	○ **If the UP 126 RC "0"** is still open, do not take any action to resolve the unpostable condition. ○ Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*. ○ Advise the taxpayer to allow 9 weeks from the "Status Date" on CC UPRES, to complete the processing of the return. If they are expecting a refund, and 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 taxpayer states they filed the return	○ If the UP 126 RC "0" is closed with URC "0" by IDRS# 1483845470 or 148xxxxxxx and A TC 971 AC 123 is pending or posted to MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP". ○ Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries* ○ Advise the taxpayer to allow 9 weeks from the "Status Date" on CC UPRES, to complete the processing of the return. If they are expecting a refund, and 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.
3 The taxpayer states they did not file the return.	**If the UP 126 RC "0"** is still open, do not take any action to resolve the unpostable condition. ○ If the unpostable was closed within the last 7 days, input a TC 971 AC 111 with the DLN of the identity theft return in the MISC field, see Exhibit 25.25.6-8, *Command Code (CC) FRM77 Transaction Code (TC) 971 Action Code (AC) 111 Input Screen*. ○ If the unpostable was closed more than 7 days ago or the return is posted, **DO NOT** input a TC 971 AC 111. ○ Verify the taxpayer's address and update, as necessary. ○ If the taxpayer states they received a refund from the identity theft return, see IRM 21.4.5.12, *How to Repay an Erroneous Refund or Return an Erroneous Refund Check or Direct Deposit*, to advise the taxpayer to return the refund and

	initiate Erroneous Refund Procedures. If the taxpayer **will** be filing a return or was unable to file a return electronically: ○ Advise the taxpayer to file a paper return by mail to the Internal Revenue Service (IRS) and to include a Form 14039, *Identity Theft Affidavit*. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. If the taxpayer will not be filing a return, advise the taxpayer to respond to the TPP letter stating they did not file the return and to attach a Form 14039 to the response. If the taxpayer no longer has the TPP letter, advise the taxpayer to mail a statement that they did not file the return and attach the Form 14039. The taxpayer should mail their response to Internal Revenue Service, Stop 6579 AUSC, Austin, Texas 73301. Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*.

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

IF	AND	THEN
1 The taxpayer states they filed the tax return.	The return is not posted on MFT 32 as a TC 976 (DLN of the TC 976 matches DLN of the return in question). (Generally, this will	○ **If the UP 126 RC "0"** is still open, do not take any action to resolve the unpostable condition. ○ Open an IDRS control base on MFT 30 containing the following information: C#,HOLD432RV,M,32RV

	be returns for tax year 2020 and returns for tax year 2019 prior to cycle 47 of the current processing year).	1487355555,* ○ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*. ○ Advise the taxpayer 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 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 taxpayer states they filed the tax return - any tax year.	The return is posted on MFT 32 as a TC 976 (DLN of the TC 976 matches DLN of the return in question).	See IRM 25.25.6.5.5.3, *The Taxpayer's Return is Posted on MFT 32*.
3 The taxpayer	The unpostable is closed with a URC "D" or if the unpostable is open and it will be closed in the batch	○ **If the UP 126 RC "0"** is still open, do not take any action to resolve the unpostable condition. ○ See IRM 25.25.6.5.5.4, *The Taxpayer's Return has been*

states they filed the tax return.	process with a URC "D". (Generally, this will be returns for tax year 2018 and prior and returns for tax year 2019 after cycle 47 of the current processing year.)	*Archived/Deleted*, to resolve the account and advise the taxpayer.
4 The taxpayer states they did not file the tax return (any tax year).	The unpostable condition is open or closed.	○ **If the UP 126 RC "0"** is still open, do not take any action to resolve the unpostable condition. ○ Issue an identity theft letter to the taxpayer based on whether the account has a posted TC 971 AC 527 or not, see paragraph 4 of IRM 25.25.6.6.3.1, *Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0"*. ○ Input a TC 971 AC 506 with the appropriate MISC field based on the account conditions, see paragraph 4 of IRM 25.25.6.6.3.1, *Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0"*. ○ If the taxpayer states they will be filing a return or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the Internal Revenue Service (IRS). Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return.

		- If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. - If the taxpayer is not required to file or has already mailed their return, do not advise them to mail a return into the IRS. - Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*.

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

IRM 25.25.6.5.5.3 - Updated procedures for return submission.

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 2020 or 2019 and filed on paper or electronically **NOTE:** Beginning in cycle 47 of the processing year 2021, returns for tax year 2019 cannot be moved from MFT 32. Follow the instructions in the block 2 below. **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 2018 or prior and was filed **electronically (ELF OR MEF)** **NOTE:** Beginning in cycle 47 of the processing year 2021, follow the instructions in this block for tax year 2019* returns posted on MFT 32. 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	○ Send a Form 4442/e-4442, *Inquiry Referral* to RIVO using the referral category, "RICS RIVO - MFT 32 Reversal". Include in the remarks the authentication of the taxpayer and the DLN of the taxpayer’s return to be sent for processing. Verify the DLN number. ○ 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*.

○ 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.	○ 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).
The return is for tax year 2018 or prior and is a **Paper** filed return **NOTE:** Beginning in cycle 47 of the processing year 2021, follow the instructions in this block for tax year 2020 returns posted on MFT 32. Also use the instructions in this block for any of the following scenarios: ○ The TC 971 AC 111 has	○ 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 e-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

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.	6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053 ◦ If a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, *IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified* ◦ If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, *Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen* ◦ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, *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 - Updated procedures for return submission.

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.

      AND

    - The CC TRDBV "CODES" screen shows unpostable (UP) 126 reason code (RC) "0"
2. All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
    - IRM 25.25.6.3, *Taxpayer Protection Program (TPP) Basic Authentication and Research*
    - IRM 25.25.6.4, *Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures*
    - TAC 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 25.25.6.5.5, *Previous Taxpayer Protection Program Actions - Return Previously Deemed Identity Theft*
3. Take the following actions to resolve the account and respond to the taxpayer:

IF	AND	THEN
1 The account indicates the return has been archived or deleted and the account contains any of the following:	The return was electronically (ELF/MEF) filed	○ Send a Form 4442/e-4442, *Inquiry Referral* to RIVO using the referral category, "RICS RIVO - TPP". Include in the remarks the authentication of the taxpayer and the DLN of the

  ○ 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 CC TRDBV "CODES" screen shows unpostable (UP) 126 reason code (RC) "0"		taxpayer's return to be sent for processing. ○ If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 with a MISC field of "WI IVO IRSERR", see Exhibit 25.23.2-9, *IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified*. ○ When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", Exhibit 25.23.2-11, *IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522*. ○ If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, *Transaction Code (TC) 972 Action Code (AC) 121, Action Code (AC) 124, or Action Code (AC) 129 Input Screen*. ○ If an unreversed TC

		971 AC 129 is present on the module see paragraph (4) in IRM 25.25.6.7.1, *Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures. Follow the instructions for reversing the TC 971 AC 129 with specific MISC field.* ◦ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*. ◦ Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund and 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.
Same conditions as above	The return was a Paper filed return	○ Ask the taxpayer to submit a signed copy of their tax return by fax and advise that faxing the return will expedite processing. ○ They may submit the signed copy via e-fax to # [redacted] # ○ If the taxpayer cannot submit a faxed copy, ask the taxpayer to mail in the copy. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053 ○ Follow bullets 2-5 in row above to complete actions on the account and advise taxpayer of timeframe.

IRM 25.25.6.6 - Added procedures for TPP letters and TAC appointment exceptions.

1. Accounts meeting the Taxpayer Protection Program (TPP) criteria can be identified by specific transaction codes, see IRM 25.25.6.1.7, *Taxpayer Protection Program Overview*. The codes do not indicate confirmed identity theft or a fraudulent return; they indicate that additional authentication of the caller is needed prior to the posting of the return or releasing of the refund.

   NOTE: If the account contains a transaction code (TC) 971 action code (AC) 123 with a MISC field of "TPP RECOVERY", follow the guidelines in IRM 25.25.6.1.7.1, *Taxpayer Protection Program (TPP) Recovery Project*.

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

   NOTE: Issuance of the letter will not appear on command code (CC) ENMOD however, CC TXMODA may contain a TC 971 AC 123 with the letter number in the MISC field.

   - Letter 4883C, *Potential Identity Theft during Original Processing* - issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)
   - Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address* - issued on accounts for returns filed with an address outside the United States (5447SP - Spanish version)
   - Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY* - issued on accounts with a TC 971 AC 123 with "TAC AUTH ONLY" in the MISC field or "HIGH RISK AUTH" (5747SP - Spanish version). The letter comes with the online verification option that instructs the taxpayer to use the idverify 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 for accounts meeting specific criteria. The letter will provide a web address to the Identity Verification Service landing page located via the IRS.gov website. The letter and the website instruct the taxpayer to use the idverify website to authenticate their identity.
   - For the 2021 filing season, a pilot will be conducted with two new TPP authentication letters. The pilot letters will be issued to a limited amount of taxpayers, all other TPP taxpayers selected for authentication will be issued one of the regular TPP letters listed above.

- **Letter 6330C**, Potential Identity Theft during Original Processing
- **Letter 6331C**, Potential Identity Theft during Original Processing with Online Option

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

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

#
[redacted]
#

3. The taxpayer can obtain additional information regarding the letter, required authentication documents, and other identity theft information by using the letter number (example 4883C) as a keyword in the search field on IRS.gov .
4. Prior to taking any actions in this IRM section, authentication procedures should have been completed, see IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, as required by the IRM, based on the account issues.
5. If the taxpayer **has not** received a TPP letter, determine if the taxpayer has allowed the appropriate processing time frame, see IRM 21.4.1.4, *Refund Inquiry Response Procedures*, before continuing with the call. If the taxpayer has not allowed the appropriate processing time frame, advise the taxpayer to allow the appropriate time frame and call back. If the taxpayer has allowed the appropriate time frame or has received a TPP letter, proceed with the instructions below.

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

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

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

IF	THEN
1 The taxpayer received a TPP letter but the taxpayer has **not filed** a return. **OR** The taxpayer tried to file their return electronically but it was rejected by the IRS because their TIN had been previously used to file a return **and** the account has TPP indicators.	See IRM 25.25.6.6.3, *Resolving the Account when the Taxpayer has Claimed Identity Theft*.
2 The taxpayer is calling in response to the Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY* **and filed** the return in question.	Advise the taxpayer to follow the instructions in the letter. (Do not advise the caller to call the TPP line.) The taxpayer **must** visit the online IdVerify website or go to the local TAC for assistance, see IRM 25.25.6.6.6, *Referring the Caller to the Taxpayer Assistance Center (TAC) - Non TPP Assistors*, for additional guidance. Advise the taxpayer using the online IDverify website is the safest and fastest way to authenticate their identity. **EXCEPTION:** # [redacted] #.
3	See IRM 25.25.6.6.1, *Procedures for*

The taxpayer states they received one of the TPP letters addressed to them, they filed a return, **and** they **have not** contacted TPP or previously authenticated.	*when the Caller has Received a Taxpayer Protection Program (TPP) Letter*.
4 The taxpayer states they have filed a return **and** received the TPP letter but lost it.	See IRM 25.25.6.6.2, *Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter*.
5 The taxpayer has **not** received a TPP letter, they filed a return and the **processing time frame has been met** per paragraph 5 above.	See IRM 25.25.6.6.2, *Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter*.
6 The taxpayer states they filed a return and CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS # 148xxxxxxx) **and/or** CC IMFOLT or TXMODA shows a TC 971 AC 123 CC IMFOLT or CC TXMODA with a MISC field "TPP RP" **If the taxpayer has not received a TPP letter, see second "Note" under paragraph 2 above.	○ # [redacted] # ○ Document the call in AMS as appropriate, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries* ○ Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund and 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.
7 The taxpayer states they have previously authenticated and have not received their refund or notice.	Determine if the taxpayer has allowed the appropriate processing time frame of 9 weeks from the date they authenticated. If the taxpayer has not allowed 9 weeks from the date they authenticated, advise the taxpayer to allow the appropriate time frame and call back. If the taxpayer has allowed the appropriate time frame, proceed with the instructions below. Research the account: ○ If the TPP issue has been resolved, see IRM 25.25.6.6.4, *Taxpayer Protection Program (TPP) Issue Resolved - Refund Not Received*. ○ If the TPP issue has not been resolved, see IRM 25.25.6.6.5, *Taxpayer Protection Program (TPP) Issue Not Resolved*.
8 The caller is a third-party (not a Power of Attorney (POA)) and the taxpayer is not available	The third-party is not able to discuss the TPP issue. Advise the caller that you are not able to discuss the account with them without the taxpayer being present. Advise the caller to call back when the taxpayer is available or have the taxpayer call the IRS. If the taxpayer has received the TPP letter, advise the caller that the taxpayer may also respond to the letter in writing.
9 The Letter 5216, *Taxpayer Cannot Authenticate*, was issued	○ Advise the caller to follow the guidance in the letter. ○ If the account was accessed in AMS, document the call in AMS, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see

	Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*. ○ If the account was not accessed in AMS, no other account actions are required.

IRM 25.25.6.6.1 - Added procedures for TPP letters.

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 office to complete the authentication process, if the caller is unable to visit the TAC office due to COVID reasons or restrictions or TAC appointment times are more than 30 days out, provide the **e-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 or mail is delayed, therefore, some taxpayers may not receive the Letter 5447C/SP. If a taxpayer has 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	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: ○ 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 IDverify 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 IDverify 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 states they	Advise the caller to follow the instructions in the letter. Taxpayers

The caller has the TPP letter with them.	filed a return.	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 (IDVerify no longer requires the TPP letter control number to attempt authentication) ○ A copy of the return they filed (current year/prior year) ○ A copy of the return for a year prior to the one in question - (if they filed one) ○ Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. ○ Document the call in AMS, see IRM 21.2.2.4.5, *Account Management Services (AMS)*. Select the appropriate issue, see Exhibit 25.25.6-7, *Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries*. Taxpayers with a Letter 5747C/SP must visit the IDverify 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 IDverify 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: 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 - Added procedures for TPP letters.

1. The caller has not received the Taxpayer Protection Program (TPP) letter issued to them, or the caller received the letter but lost it.

   # [redacted] #

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

2. Prior to taking any actions in this IRM section, authentication procedures should have been completed, see IRM 21.1.3.2.3, *Required Taxpayer Authentication*, and IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, as required by the IRM, based on the account issues.
3. When the caller states they have not received a TPP letter, the appropriate processing time frames, see IRM 21.4.1.4, *Refund Inquiry Response Procedures*, must be met before continuing with the call.

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

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

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

NOTE: **Temporary Guidance due to COVID-19 Impact** Throughout the remainder of this section, for instances where the caller must visit a TAC office to complete the authentication process, if the caller is unable to visit the TAC office due to COVID reasons or restrictions, provide the **e-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 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 office, 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*. ○ 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 - Added bold for emphasis.

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:

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.
4 For current year and 2019 returns	○ 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

○ The MFT 32 systemic reversal process has started, review the account for the following: - If paper return, ESTAB control is present or other RIVO control - 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	reversal transaction.
5 For current year and 2019 returns ○ The MFT 32 systemic reversal process has started, review the account for the following: - If paper return, ESTAB control is present or other RIVO control - If electronic ELF/MEF return, open control shows - TPP/IDT markers have been reversed - Open control CXX,RTP-	○ Research the account for return status, check for open/monitor controls, including unpostable transactions or CC ERINV for ERS status. Follow appropriate IRM procedures if return has not posted due to a processing issue. Advise the taxpayer of the timeframe based on the status of the return. Continue to next bullet if no return processing evidence is found. ○ Determine if MFT 32 reversal procedures were input correctly (i.e. DLN

MMDD present AND ○ The 9 weeks (or 16 weeks for duplicate filing cases) **have** passed	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 - MFT Reversal". ○ Include in the remarks, “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 - MFT

	Reversal" queue. ○ Advise the taxpayer to allow 60 days for processing.
6 For 2018 and prior year returns ○ The MFT 32 reversal process has started, review the account for the following: -If paper return, ESTAB control is present or other RIVO control -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 e-fax number # [redacted] # to expedite the processing of the return and allow 60 days for processing from fax in date. ○ If the taxpayer cannot e-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 e-fax or the additional ELF/MEF return timeframe in bullet 1 has expired, initiate a Form 4442/e-4442 using "RICS RIVO - MFT Reversal" 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.
7 For all 2018 and prior year paper returns ○ The MFT 32 reversal process has started, review the account for the following: - If paper return, ESTAB control is present or ○ Monitoring control is present for 418C **AND** ○ A Letter 418C, was issued.	○ Advise the taxpayer Letter 0418C was issued to request a copy of their tax return. ○ To expedite the processing of the return, ask the taxpayer to submit a copy of the tax return to e-fax #[redacted]#. ○ If the taxpayer has already responded to the letter or hasn’t received the letter, they may still submit an e-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 e-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.
8 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.