



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.5.6

AUGUST 13, 2025

EFFECTIVE DATE

(10-01-2025)

PURPOSE

- (1) This transmits revised IRM 21.5.6, Account Resolution, Freeze Codes.

MATERIAL CHANGES

- (1) IRM 21.5.6.1.1 Added Background subsection. Change made to update required program controls subsection requirements.
- (2) IRM 21.5.6.1.5 Added Program Controls subsection. Change made to update required program controls subsections requirements.
- (3) IRM 21.5.6.4.2(4) Added guidance for cases suspended to CAT-A, CII Case note reminder, Removed Exception for delayed processing. Changes made for clarity and procedural changes. IPU 25U0131 issued 01-30-2025.
- (4) IRM 21.5.6.4.2(6) Added link to Websites for International cases. Changes made to ease research. IPU 25U0349 issued 03-13-2025.
- (5) IRM 21.5.6.4.4(4) Clarified open base procedures when working paper cases. Changes made for clarity. IPU 25U0131 issued 01-30-2025.
- (6) IRM 21.5.6.4.4(4) Separated phone and paper procedures. Changes made for clarity. IPU 25U0349 issued 03-13-2025.
- (7) IRM 21.5.6.4.4(1) (5) Added note regarding Excess Collections and updated paper case procedures. Changes made for clarity. IPU 25U3328 issued 05-23-2025.
- (8) IRM 21.5.6.4.5.1(1) Adding link to IRM 21.4.1.3.1 PATH Act Refunds. Changes made for ease of research. IPU 25U0349 issued 03-13-2025.
- (9) IRM 21.5.6.4.9(2) Added reminder to review separate to joint procedures. Changes made for clarity. IPU 25U0131 issued 01-30-2025.
- (10) IRM 21.5.6.4.9.1(4) Added processing as normal for only TPP markers, using an asterisk in place of TIN on L6167C. Included IMFOLE for where to find TPP marker. Changes made for clarity. IPU 25U0349 issued 03-13-2025.
- (11) IRM 21.5.6.4.9.1(4) Added note to allow time frame before reissuing letters and included link. Changes made for clarity. IPU 25U3328 issued 05-23-2025.
- (12) IRM 21.5.6.4.9.1(8) Removed CP 98/198 verbiage. Change made as CP is obsolete. IPU 24U1053 issued 10-21-2024.
- (13) IRM 21.5.6.4.10(3) Added clarification on time frames and procedures when and when not the L3176 has been issued. IPU 25U0349 issued 03-13-2025.
- (14) IRM 21.5.6.4.10(3) Clarified responsibility code for the TC 810, added first contact. Changes made for clarity. IPU 25U3328 issued 05-23-2025.

- (15) IRM 21.5.6.4.10(4) Added DUPF to scenarios. Changes made for clarity. IPU 25U0131 issued 01-30-2025.
- (16) IRM 21.5.6.4.10(4) Added TPP note. Changed activity code 7202/FTC to FTC/3176. Added scenario when case is not for questionable credits. Changes made for clarity. IPU 25U0349 issued 03-13-2025.
- (17) IRM 21.5.6.4.10(4) Added activity code reject table and added additional scenarios. Changes made for clarity. IPU 25U3328 issued 05-23-2025.
- (18) IRM 21.5.6.4.12(2) Added procedures if incorrect payment type is used to update to correct payment type. Change made for missing procedure. IPU 24U1053 issued 10-21-2024.
- (19) IRM 21.5.6.4.12(2) Moved reminder to address all applicable TC 640s. Changes made for clarity. IPU 25U0131 issued 01-30-2025.
- (20) IRM 21.5.6.4.12(2) Added procedures to not to release -F freeze on cases involving Underreporter. Change made to not release payments until Underreporter issue is resolved.
- (21) IRM 21.5.6.4.22(5) row 2 adding referral timeframe to coincide with IRM 25.25.7.9. Changes made for clarity. IPU 25U0349 issued 03-13-2025.
- (22) IRM 21.5.6.4.24(2) Updated to state a DAUD generates on Duplicate returns with a -L freeze instead of CP 93/293. Change made due to programming changes. IPU 24U1053 issued 10-21-2024.
- (23) IRM 21.5.6.4.30(1) Rephrased who can input freeze. Changes made for clarity. IPU 25U0349 issued 03-13-2025.
- (24) IRM 21.5.6.4.30(3) Updated the Special Services line to note up to 9 clients. Changes made for clarity. IPU 25U0131 issued 01-30-2025.
- (25) IRM 21.5.6.4.31 Removed Overview from title, added para 3 for what releases the P- freeze and DLN 77715. Changes made for clarity and procedural updates. IPU 25U0131 issued 01-30-2025.
- (26) IRM 21.5.6.4.31(1) Added IRM Reference for DLNs with 77715. Changes made for clarity. IPU 25U3328 issued 05-23-2025.
- (27) IRM 21.5.6.4.31.1(1) Updated timeframe for receipt of refund or notice to 6-8 weeks from TC 971 AC 123. Change made for IRM consistency. IPU 24U1053 issued 10-21-2024.
- (28) IRM 21.5.6.4.31.1(1) Added to and reorganized scenarios. Added DLN 77715. Changes made for procedural updates and clarity. IPU 25U0131 issued 01-30-2025.
- (29) IRM 21.5.6.4.31.1(1) Provided timeframes, linked IRM, and corrected ref from box 1 to row 14. Changes made for clarity. IPU 25U0349 issued 03-13-2025.
- (30) IRM 21.5.6.4.31.2(3) Row 8 added from date of TC 841 posting. Changes made for clarity. IPU 25U0131 issued 01-30-2025.
- (31) IRM 21.5.6.4.31.2(3) Updated timeframe in row 8. Changes made for clarity. IPU 25U0349 issued 03-13-2025.
- (32) IRM 21.5.6.4.35(8) Added links to CVC and EPE IRMs. Changes made for clarity. IPU 25U3328 issued 05-23-2025.
- (33) IRM 21.5.6.4.35.1(1) Clarified what indicates a debit or credit card payment. Changes made for clarity. IPU 25U0349 issued 03-13-2025.

- (34) IRM 21.5.6.4.35.2(1) Row 11 Clarified missing forms. Updated for clarity. IPU 25U0349 issued 03-13-2025.
- (35) IRM 21.5.6.4.35.3.1(5) Added additional AQC code instructions. Changes due to procedural updates. IPU 25U0131 issued 01-30-2025.
- (36) IRM 21.5.6.4.35.3.1(5) Clarified 60 days from date of first call. Changes made for clarity. IPU 25U3328 issued 05-23-2025.
- (37) IRM 21.5.6.4.35.3.1.3(3) Updated timeframes. Changes made for clarity. IPU 25U0349 issued 03-13-2025.
- (38) IRM 21.5.6.4.35.3.1.4(4) Updated timeframes. Changes made for clarity. IPU 25U0349 issued 03-13-2025.
- (39) IRM 21.5.6.4.35.3.1.5(4) Updated Category Code to CP05 from CP 05A. Changes made for clarity. IPU 25U0349 issued 03-13-2025.
- (40) IRM 21.5.6.4.35.3.2(4) Changing to processable amended return. Update due to procedural change. IPU 25U0131 issued 01-30-2025.
- (41) IRM 21.5.6.4.35.3.2(4) Reverting criteria back to where income/withholding cannot be verified. Changes made for clarity. IPU 25U3328 issued 05-23-2025.
- (42) IRM 21.5.6.4.37(3) Updated the Special Services line to note up to 9 clients. Changes made for clarity. IPU 25U0131 issued 01-30-2025
- (43) IRM 21.5.6.4.38(2) Added timeframe for receipt of refund for a foreign address. Change made for IRM consistency. IPU 24U1053 issued 10-21-2024.
- (44) IRM 21.5.6.4.38(2) Removed **or authorized representative** from table. Changed LP link in Row 4. Changes made due to procedural updates and for clarity. IPU 25U0131 issued 01-30-2025.
- (45) IRM 21.5.6.4.43(3) Updated BS from 200-299 to 200-209. Changes made due to programming updates. IPU 25U3328 issued 05-23-2025.
- (46) IRM 21.5.6.4.44(9) Added procedures to include SSN/EIN in body of email, as Insolvency does not have access to CII. Change made for communication efficiency between Business Units. IPU 24U1053 issued 10-21-2024.
- (47) IRM 21.5.6.4.45(3) Removed Status Code criteria on balance due accounts to set the freeze condition. Change made due to programming update. IPU 24U1053 issued 10-21-2024.
- (48) IRM 21.5.6.4.46(3) Added procedures to include SSN/EIN in body of email, as Insolvency does not have access to CII. Change made for communication efficiency between Business Units. IPU 24U1053 issued 10-21-2024.
- (49) IRM 21.5.6.4.48(1) Added **Toll-Free** to Accounts Management Assistors. Change made for IRM clarity. IPU 24U1053 issued 10-21-2024.
- (50) IRM 21.5.6.4.48(1) Added note to address freeze codes and added when to update addresses. Changes made for clarity. IPU 25U3328 issued 05-23-2025.
- (51) IRM 21.5.6.4.48(1) Added TC 971 AC 807 procedures. Update due to procedural changes. IPU 25U0349 issued 03-13-2025.
- (52) Editorial changes were made throughout the IRM for clarity. Reviewed and updated plain language, grammar, web addresses and IRM references.

EFFECT ON OTHER DOCUMENTS

IRM 21.5.6 dated September 4, 2024, (effective October 1, 2024) is superseded. This IRM incorporates Interim Procedural Update (IPU) 24U1053 (effective 10-21-2024), IPU 25U0131 (effective 01-30-2025), IPU 25U0349 (effective 03-13-2025), and IPU 25U3328 (effective 05-23-2025).

AUDIENCE

All employees performing account/tax law work in TS and SB/SE.

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Taxpayer Services

21.5.6

Freeze Codes

Table of Contents

21.5.6.1 Program Scope and Objectives

21.5.6.1.1 Background

21.5.6.1.2 Authority

21.5.6.1.3 Roles and Responsibilities

21.5.6.1.4 Program Management and Review

21.5.6.1.5 Program Controls

21.5.6.1.6 Terms and Acronyms

21.5.6.1.7 Related Resources

21.5.6.2 What is a Freeze Condition?

21.5.6.3 Researching Freeze Codes

21.5.6.3.1 Referring Cases to the Taxpayer Advocate Service (TAS)

21.5.6.4 Freeze Code Procedures

21.5.6.4.1 A- Freeze

21.5.6.4.2 -A Freeze

21.5.6.4.3 B- Freeze

21.5.6.4.4 -B Freeze

21.5.6.4.5 C- Freeze

21.5.6.4.5.1 C- Freeze - Refund Holds

21.5.6.4.6 -C Freeze

21.5.6.4.7 D- Freeze

21.5.6.4.8 -D Freeze

21.5.6.4.9 E- Freeze

21.5.6.4.9.1 E- Freeze Procedures for Unresolved Taxpayer Protection Program (TPP) Issues

21.5.6.4.10 -E Freeze

21.5.6.4.11 F- Freeze

21.5.6.4.12 -F Freeze

21.5.6.4.13 G- Freeze

21.5.6.4.14 -G Freeze

21.5.6.4.15 H- Freeze

21.5.6.4.16 -H Freeze

21.5.6.4.17 I- Freeze

21.5.6.4.18 -I Freeze

21.5.6.4.19 J- Freeze

21.5.6.4.20 -J Freeze

21.5.6.4.21 K- Freeze

-
- 21.5.6.4.22 -K Freeze
 - 21.5.6.4.23 L- Freeze
 - 21.5.6.4.24 -L Freeze
 - 21.5.6.4.25 M- Freeze
 - 21.5.6.4.26 -M Freeze
 - 21.5.6.4.27 N- Freeze
 - 21.5.6.4.28 -N Freeze
 - 21.5.6.4.29 O- Freeze
 - 21.5.6.4.30 -O Freeze
 - 21.5.6.4.31 P- Freeze
 - 21.5.6.4.31.1 P- Freeze with No Return Integrity Verification Operations (RIVO) Involvement
 - 21.5.6.4.31.2 P- Freezes with Return Integrity Verification Operations (RIVO) Involvement
 - 21.5.6.4.32 -P Freeze
 - 21.5.6.4.33 Q- Freeze
 - 21.5.6.4.34 -Q Freeze
 - 21.5.6.4.35 -R Freeze
 - 21.5.6.4.35.1 -R Freeze with Credit Card Payments
 - 21.5.6.4.35.2 Resolving -R Freeze
 - 21.5.6.4.35.3 -R Freeze Overview for Accounts with Return Integrity Verification Operations (RIVO) Involvement
 - 21.5.6.4.35.3.1 -R Freeze Phone Procedures for Accounts with Return Integrity Verification Operations (RIVO) Involvement
 - 21.5.6.4.35.3.1.1 -R Freeze with Return Integrity Verification Operations (RIVO) Involvement and the Taxpayer is Claiming Identity Theft
 - 21.5.6.4.35.3.1.2 -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - No RIVO Letter or Notice Issued
 - 21.5.6.4.35.3.1.3 -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Notice CP 05 or Letter 4464C Issued
 - 21.5.6.4.35.3.1.4 -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Letter 2645C/2644C Issued
 - 21.5.6.4.35.3.1.5 -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Notice CP 05A Issued
 - 21.5.6.4.35.3.2 -R Freeze Paper Procedures for Accounts with Return Integrity Verification Operations (RIVO) Involvement
 - 21.5.6.4.35.4 Refund Holds
 - 21.5.6.4.36 R- Freeze
 - 21.5.6.4.37 -S Freeze
 - 21.5.6.4.38 S- Freeze
 - 21.5.6.4.39 T- Freeze

-
- 21.5.6.4.40 -T Freeze
 - 21.5.6.4.41 -U Freeze
 - 21.5.6.4.42 U- Freeze
 - 21.5.6.4.43 V- Freeze
 - 21.5.6.4.44 -V Freeze
 - 21.5.6.4.44.1 Chapter 13 Bankruptcy Cases
 - 21.5.6.4.45 W- Freeze
 - 21.5.6.4.46 -W Freeze
 - 21.5.6.4.47 X- Freeze
 - 21.5.6.4.48 -X Freeze
 - 21.5.6.4.49 Y- Freeze
 - 21.5.6.4.50 -Y Freeze
 - 21.5.6.4.51 Z- Freeze
 - 21.5.6.4.52 -Z Freeze

21.5.6.1
(10-01-2021)
**Program Scope and
Objectives**

- (1) **Purpose:** This IRM covers information on freeze conditions – to prevent the issuance of refunds, credit offsets, or the assessment of accrued interest and/or penalties. This section covers the identification and resolution of freeze conditions.
- (2) **Audience:** The primary users of the IRM are all IRS employees in Taxpayer Services (TS), Small Business/Self-Employed (SB/SE), and Large Business & Industry (LB&I) who are in contact with taxpayers by telephone, correspondence, or in person.
- (3) **Policy Owner:** The Director of Accounts Management is the policy owner of this IRM.
- (4) **Program Owner:** Accounts Management Policy and Procedures IMF(PPI) is the program owner of this IRM.
- (5) **Primary Stakeholders:** The primary stakeholders are Compliance, Return Integrity and Verification Operations (RIVO) and Submission Processing.
- (6) **Program Goals:** Program goals for this type of work are:
 - Achieve a high customer accuracy rate for phone calls and paper adjustments on freeze code impacted accounts;
 - Create efficiency in resolving paper adjustment cases on freeze code impacted accounts;
 - Perform continuous assessment for program vulnerabilities and opportunities for improvement; and,
 - Produce effective communication with customers.

The *Accounts Management Program Letter* on the AM website has more information on these goals.

21.5.6.1.1
(10-01-2025)
Background

- (1) IRS employees respond to taxpayer inquiries and phone calls, and process claims and internal adjustment requests on accounts with freeze conditions.

21.5.6.1.2
(10-01-2021)
Authority

- (1) The authorities for this IRM include:
 - IRC 965, Treatment of deferred foreign income upon transition to participation exemption system of taxation
 - IRC 6601, Interest on underpayment, nonpayment, or extensions of time for payment, of tax
 - IRC 7508A, Authority to postpone certain deadlines by reason of federally declared disaster, significant fire, or terroristic or military actions
 - Policy Statement 21-1, Service Commitment to Taxpayers Service Program
 - Policy Statement 21-2, The public impact of clarity, consistency, and impartiality in dealing with tax problems must be given high priority
 - Policy Statement 21-3, Timeliness and Quality of Taxpayer Correspondence
 - Policy Statement 21-4, One-stop service defined
 - Policy Statement 21-5, Assistance furnished to taxpayers in the correction of accounts

21.5.6.1.3
(10-01-2021)

Roles and Responsibilities

- (1) The Taxpayer Services Chief oversees all policy related to this IRM, which is published on a yearly basis.
- (2) The Accounts Management Director oversees the instructions to the employees contained in the IRM content.
- (3) Accounts Management Policy and Procedures IMF (PPI) Tax Analyst(s) oversees the content in this IRM and acts as a point of contact for all Accounts Management sites.
- (4) Managers and leads ensure compliance with the guidance and procedures in this IRM for case resolution on freeze code affected accounts.
- (5) Employees respond to adjustment requests, refund inquiries, and account status inquiries following procedures in this IRM.

21.5.6.1.4
(10-01-2021)

Program Management and Review

- (1) **Program Effectiveness:** Program effectiveness is measured and controlled through:
 - a. Managerial reviews
 - b. Quality reviews
 - c. Quarterly PPI review

21.5.6.1.5
(10-01-2025)

Program Controls

- (1) Program Goals are measured and controlled through:
 - Quality data and guidelines for measurement are referenced in IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support
 - Campus Compliance
 - Field Assistance
 - Tax Exempt/Government Entities
 - Return Integrity and Compliance Services (RICS) and Electronic Products and Services Support
 - Goals, measures and operating guidelines are listed in the yearly Program Letter

21.5.6.1.6
(10-02-2023)

Terms and Acronyms

- (1) See the table below for a list of acronyms commonly used in this IRM. For a comprehensive listing of any IRS acronyms, please refer to the *Acronym Database*.

Acronym	Definition
AC	Action Code
ACTC	Additional Child Tax Credit
AIMS	Audit Information Management System
AMS	Account Management Services
BMF	Business Master File
CC	Command Code
CCC	Computer Condition Code

Acronym	Definition
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
CSED	Collection Statute Expiration Date
DLN	Document Locator Number
EITC	Earned Income Tax Credit
EUP	Employee User Portal
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRC	Internal Revenue Code
MFT	Master File Tax
RCC	Return Condition Code
RIVO	Return Integrity Verification Operations
RSED	Refund Statute Expiration Date
SFR	Substitute For Return
TAS	Taxpayer Advocate Service
TC	Transaction Code
TDA	Tax Delinquent Account
TPP	Taxpayer Protection Program
TRNS	Transcript

21.5.6.1.7
(10-01-2020)
Related Resources

- (1) Related resources include:
- *Document 6209 IRS Processing Codes and Information*
 - *IDRS Command Code Job Aid*

21.5.6.2
(10-01-2017)
What is a Freeze Condition?

- (1) Three types of freeze condition codes exist:
- Conditions existing in the module/account that freeze refunds and prevent offsets in or out of the module, but do not stop balance due notices.
 - Conditions freezing balance due notices, refunds and offsets generated by Integrated Data Retrieval System (IDRS) and Tax Delinquent Account (TDA) issuances.
 - Conditions describing certain issues on a module/account, but account is not frozen.

21.5.6.3

(02-01-2023)

Researching Freeze Codes

- (1) Do not take action on any freeze condition without complete IDRS research.
- (2) Combination freeze codes such as “-LQ”, “P-L”, and “-EL” result when a combination of freeze conditions affect one module. Refer to the proper area of this

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- (3) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For more information about the TBOR, see *Taxpayer Bill of Rights* and Publication 1, Your Rights as a Taxpayer.

21.5.6.3.1

(02-01-2023)

Referring Cases to the Taxpayer Advocate Service (TAS)

- (1) Refer taxpayers to TAS when the contact meets TAS criteria and you can't resolve the taxpayer's issue the same day. See IRM 13.1.7.3, TAS Case Criteria, for more information. **Same day** cases include cases you can completely resolve in 24 hours, as well as cases in which you have taken steps within 24 hours to begin resolving the taxpayer's issue. Do not refer “same day” cases to TAS unless the taxpayer asks for a referral to TAS and the case meets TAS criteria. Refer to IRM 13.1.7.5, Same Day Resolution by Operations.
- (2) Complete Form 911/e-911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), and route the form to TAS.
- (3) For more information on routing cases to TAS refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

21.5.6.4

(10-03-2022)

Freeze Code Procedures

- (1) Select and follow the procedures for the proper freeze. Refer to *Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48*, for a complete listing of freeze codes.
- (2) This IRM covers the most common freeze codes that require follow-up procedures worked by Accounts Management (AM). For causes and release information on freeze codes not contained in this IRM, refer to freeze code information in *Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48*.
- (3) Request a manual lien release if Transaction Code (TC) 582, (lien indicator) is on the module, in the following situations:
 - The lien will not systemically release;
 - The action you take will fully satisfy all outstanding liabilities and will not post within 30 days; or,
 - The account has been fully satisfied for more than 30 days.

Refer to IRM 21.3.4.13.2, Lien Release Requests, for issues regarding manual lien releases. Employees with access to the Automated Lien System (ALS) should input the lien release. Employees without access to ALS should submit Form 13794, Request for Release or Partial Release of Notice of Federal Tax Lien, to the Centralized Lien Unit. The fax number can be found at *Centralized Case Processing (CCP) Lien Teams* on SERP.

- (4) On accounts with a freeze condition in a balance due status, refer to IRM 5.19.1, Balance Due. **Accounts Management employees** see IRM 21.1.1.3.1, Accounts Management (AM) Customer Service Representative (CSR) Duties Handling Accounts with Balance Due / Missing Returns.

21.5.6.4.1
(10-01-2020)
A- Freeze

- (1) The A- freeze is set when all the following occur:
 - There is a credit available for offset;
 - The earliest Collection Statute Expiration Date (CSED) has expired on a balance due module.
- (2) A CSED transcript generates and is worked in the Collection function. The account is frozen and is released when a Transaction Code (TC) 534 is input. Refer to IRM 5.19.10.5.5, CSED (SPC3) Transcript, for more information on the A- freeze.

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21.5.6.4.2
(03-13-2025)
-A Freeze

- (1) The -A freeze is set when a duplicate return (Transaction Code (TC) 976), subsequent return (TC 977), a TC 971 with Action Code (AC) 010 or AC 012-015 (amended return), or a TC 971 AC 016 (international return) posts to an account. A CP 36, Individual Master File (IMF) Duplicate Filing Notice, or CP 193, Business Master File (BMF) Duplicate Filing Condition (created by a frozen account), is generated and forwarded to the campus AM paper function. The -A freeze holds refunds until it is released.

Exception: TC 971 with AC 010 or AC 012-016 does not generate a CP 36. TC 971 AC 010 only generates a CP 193 in certain situations. Refer to IRM 21.6.7.4.4, Duplicate or Amended Returns (DUPF/1040X)- CP 36, and IRM 21.7.9.4, Duplicate Filing Conditions Procedures, for more information.

- (2) Refer to IRM 21.5.6.4.35.3.2, -R Freeze Paper Procedures for Accounts with Return Integrity Verification Operations (RIVO) Involvement, for instructions when working Form 1040-X, Amended U.S. Individual Income Tax Return, cases with both a -A and RIVO -R freeze.
- (3) Refer to IRM 21.5.3.4.18 Electronically Filed Amended Returns, for instructions on working Form 1040-X, Amended U.S. Individual Income Tax Return with Return Integrity & Compliance Services (RICS) markers for potential Identity theft and income/withholding issues.
- (4) Consider unresolved Taxpayer Protection Program (TPP) markers when reviewing accounts. Refer to IRM 25.25.6.1.7, Taxpayer Protection Program Overview, for more information on TPP markers.
- (5) Refer to IRM 21.6.7.4, Adjusting Individual Tax Accounts Procedures, for Individual Master File (IMF) and IRM 21.7.9, BMF Duplicate Filing Conditions, for Business Master File (BMF) for instructions when working a -A freeze case.

Caution: If the tax module is in collection status 26, do not release the -A freeze. Refer to IRM 21.3.3.4.8.2, Campus Collection Function Correspondence/ Inquiry/Notice, for more guidance for a referral.

(6) Take the following action during a telephone inquiry or field office inquiry:

Reminder: If CII Case Notes indicate required information, advise the caller per IRM 21.5.1.5.6(3) Note.

Note: For international cases that do not meet referral criteria below, see IRM 21.8.1.2.3, Websites and Telephone Numbers.

ROW NUMBER	IF	AND	THEN
1	Normal processing time of up to 16 weeks has not elapsed	TC 976/977 has posted to the module, but an adjustment has not been made	Advise taxpayer to allow up to 16 weeks for normal processing. For IMF, provide the taxpayer with information about our automated amended return application: Where's My Amended Return? (WMAR), on <i>irs.gov</i> . For more information on WMAR refer to IRM 21.4.1.4 (8), Refund Inquiry Response Procedures.
2	Normal processing time of up to 16 weeks has elapsed, OR the taxpayer furnishes more information	TC 976/977 has posted to the module, adjustment has not been made, and there is an open control to an employee	<p>Open control is for a Correspondence Imaging Inventory (CII) case:</p> <p>AM Employees:</p> <ul style="list-style-type: none"> Add the information/time frame provided to the CII case as a Case Note (CN). Advise taxpayer to allow 30 days for a response. <p>NON-AM Employees: Follow procedure below to prepare a referral.</p> <p>Open control is not for a Correspondence Imaging Inventory (CII) case:</p> <ul style="list-style-type: none"> Prepare Form 4442/e-4442, Inquiry Referral. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access. Advise taxpayer to allow 30 days for a response. <p>CII Case Suspended to CAT-A:</p> <ul style="list-style-type: none"> Apologize for the delay and advise the taxpayer to allow an additional 30 days.

ROW NUMBER	IF	AND	THEN
3	Normal processing time of up to 16 weeks has elapsed	<p>TC 976/977 has posted to the module, adjustment has not been made, and the open control is to a clerical function or a team number</p> <p>Note: Generic employee numbers for Submission Processing (SP) can be found within IRM 3.11.6.3, Controlling CII Cases on the Correspondence Imaging Inventory (CII) System, and IRM 3.11.6.10.4, MEFF, MEFS, and LSFM Accounts Management Rejected Queue. Generic employee numbers for Accounts Management (AM) CII cases can be found within IRM 21.5.1.5.1, CII General Guidelines.</p>	<p>DO NOT initiate contact with a clerical team.</p> <p>AM Employees:</p> <ul style="list-style-type: none"> Put the control in "B" status if you have sufficient information to work the case during the phone call and close the CII case if appropriate. Update the CII category code if appropriate. See IRM 21.5.1.5.2, Cases Currently Assigned in CII. <p>Note: CAT-A criteria must be considered before adjusting an account. Refer to Exhibit 21.5.3-2, Examination Criteria (CAT-A) - General.</p> <p>Exception: If the taxpayer is calling regarding a carryback claim, refer to IRM 21.5.9.3.2, Status of a Carryback Application/Claim. If the taxpayer is calling regarding an Injured Spouse claim, refer to IRM 21.4.6.6.4, Injured Spouse Inquiries.</p> <ul style="list-style-type: none"> If you do not have sufficient information to work the case, ask the taxpayer if they can fax the information needed to adjust the account while you are on the call. Have the taxpayer fax it directly to you. Follow procedures above to work and close the case if appropriate. <p>Note: When available, the Enterprise Electronic Fax, (EEFax) must be used in lieu of manual faxing.</p> <p>NON-AM employees, or if unable to have the taxpayer fax in the information due to a training issue (e.g., call sites), or taxpayer is unable to fax while you are on the call: Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.</p> <p>CII Case Suspended to CAT-A:</p> <ul style="list-style-type: none"> Apologize for the delay and advise the taxpayer to allow an additional 30 days.

ROW NUMBER	IF	AND	THEN
4	Normal processing time of up to 16 weeks has elapsed	TC 976/977 has posted to the module, adjustment has not been made, and there is no open IDRS control	<ol style="list-style-type: none"> 1. If there is no Form 1040-X scanned into CII or on MeF, ask the taxpayer to refile the amended return. 2. If the Form 1040-X is scanned into CII or on MeF, or another condition caused the -A Freeze, prepare Form 4442/e-4442 selecting "IRM" referral type and category "-A Freeze" Route to the Campus AM paper function within your directorate. Advise taxpayer to allow 30 days for a response to the referral. Reminder: Route Form 4442/e-4442 prepared as a response to a closed carryback case to the service center that last worked the case. Review CII and IDRS to determine the proper routing. 3. If module shows a TC 971 with AC 012, 013, 015 or 016, do as follows: <ul style="list-style-type: none"> • Select "IRM" referral type, category "Other write-in". • Input "Unresolved amendment in Collection, Exam, Automated Underreporter (AUR), International (as applicable), please work". • Follow established procedures to route the referral to: AC 012 - Collections, AC 013 - Exam, AC 015 - AUR, AC 016 - International. • Advise taxpayer to allow 30 days for a response.

ROW NUMBER	IF	AND	THEN
5	Normal processing time of up to 16 weeks has elapsed plus 30 more days	TC 976/977 has posted to the account and an adjustment has not been made	Refer to the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, IRM 13.1.7.3, TAS Case Criteria, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, before referring to TAS. Note: If TAS criteria is not met, apologize to the taxpayer for the delay and advise them to allow another 30 days. Do not prepare another referral or leave another CII case note.
6	Research and probing establish that the return is a true duplicate	Research shows an open control to an employee	Any adjustment or freeze release action must be coordinated if there is an open control on the account. For open or multiple controls refer to IRM 21.5.2.3, Adjustment Guidelines – Research, for more information. If the employee with the open control agrees, either: <ul style="list-style-type: none"> • Close the control or put in “B” Status (as directed by the employee). • Release the freeze by inputting a TC 290 for .00 using Command Code (CC) REQ54, if appropriate.
7	Research and probing establish that the return is a true duplicate	Research shows no open control or a team control	Take action as indicated in box 4 (no open control) or box 3 (open control to a clerical team) directly above.
8	History item “REPRXA150” is present OR the TC 976 generated because a TC 971 AC 141 (Automated Substitute for Return (SFR))		Release -A freeze by inputting a TC 290 for 00 using CC REQ54. Refer to IRM 21.6.7.4.4.1, Duplicate Filing Control - (DUPF), for more information.

21.5.6.4.3
(10-01-2002)

B- Freeze

(1) The B- freeze is set when:

- A payment erroneously posts to a wrong period which is fully paid;
- An offset from another period pays off an account prior to the payment posting; or,
- A subsequent payment posts to an account that appears to be full paid but has penalty and interest restrictions

(2) To resolve a B- freeze take the following actions:

Row Number	IF	THEN
1	Payment posted to the wrong period	Input a credit transfer to move the payment to the correct module. Refer to IRM 21.5.8, Credit Transfers.
2	An offset from another period has already paid off the account	1. Research additional liability. 2. If none exists, input Transaction Code (TC) 290 for .00 to release any overpayment.
3	Taxpayer states the payment belongs to the tax period in question	Compute applicable penalty and/or interest, or refer to the interest specialist

21.5.6.4.4
(05-23-2025)
-B Freeze

(1) The -B freeze is set when the Statute of Limitations for a refund has expired. Tax modules with a -B freeze generally have a Transaction Code (TC) 820 to transfer the overpayment to Excess Collection when the overpayment is on a delinquent original return. See IRM 21.5.8.4 (14), IDRS Guidelines for Credit Transfers, for information on transferring credits to Excess Collections.

Note: Refer to the discussion on statute of limitations in IRM 25.6.1.10.3.3, Claims for Credit or Refund - General Time Period for Submitting a Claim, for information on suspension of the statute of limitations on refunds in certain cases.

(2) If staffing the toll-free lines, and:

ROW NUMBER	IF	THEN
1	There is an open control (other than category STEX) to the clerical function or a team number	Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.

ROW NUMBER	IF	THEN
2	There is an open control (other than category STEX) to an employee	<p>Prepare Form 4442/e-4442. Select referral type "IRM" and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access.</p> <p>Note: If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). Advise the taxpayer to allow 30 days for a response. If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using referral type "IRM" and category "Open Control".</p>
3	If there are no open controls or the only other open control is Category STEX	See (4) below.

- (3) If working a paper case and there is an open control (other than category STEX) to an employee or a clerical number, coordinate with the employee or team assigned to the open control before acting. Otherwise, see (5) below.
- (4) If there are no other open controls, or if the only other open control is category STEX, **phone assistants** resolve the -B Freeze:

ROW NUMBER	IF	THEN
1	Return is received more than 3 years after the extended due date	<p>Advise the taxpayer that the prepaid credits are not refundable. Transfer the non-refundable credit to Excess Collection File and send a Letter 105C (106C if there will be a partial refund) to the taxpayer. Refer to IRM 25.6.1.11.2.2.19 (5) , STEX Transcripts, for more information.</p> <p>Note: Any non-prepaid credits received in the 3 years (plus applicable extensions) before the filing date of the claim may still be eligible for refund. Review IRM 25.6.1.10.3.3.2.1, Three-year Rule, and IRM 25.6.1.10.3.3.2.2, Two-year Rule, for more information. Follow procedures in IRM 25.6.1.11.2.2.19 (7) .</p>
2	Return is timely filed	<p>Input a TC 820 and TC 700 for zero with Command Code (CC) ADD24 to allow the overpayment to refund to the taxpayer. Refer to IRM 25.6.1.11.2.2.19 (6), STEX Transcripts, for more information.</p>

ROW NUMBER	IF	THEN
3	Return is not timely filed	<ul style="list-style-type: none"> For returns filed by paper: If the received date is after the RSED, but within 7 days of the RSED, prepare a 4442/e-4442 to the STEX control (if present) or if no STEX control, to the Campus AM paper function within your directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice, requesting the tax return be researched for a timely postmark. Advise the taxpayer to allow 30 days for a response. For electronic returns, or for paper returns received 8 days or later after the RSED shown on IDRS or the RSED for non-prepaid credits (not displayed on IDRS): If none of the credit on the module is refundable, transfer the non-refundable credit to Excess Collection File (XSF) and send a Letter 105C to the taxpayer. Refer to IRM 25.6.1.11.2.2.19 (5), STEX Transcripts, for more information. If some of the credit is refundable and some is not refundable, prepare a 4442/e-4442 to the STEX control (if present) or to your AM directorate (if no STEX control).

ROW NUMBER	IF	THEN
4	Return is not timely filed, but taxpayer contends the return is timely filed for either prepaid or non-prepaid credits	<ol style="list-style-type: none"> 1. Have taxpayer submit proof of timely filing. 2. If taxpayer is unable to provide required documentation, request the return from Files and verify the received date. 3. Release the refund if appropriate. Refer to IRM 25.6.1.11.2.2.19 (6) STEX Transcripts, for procedures to release the refund. <p>Exception: AM remote call sites and TAC personnel do not input Command Code (CC) ESTAB for documents. Complete Form 4442/e-4442, Inquiry Referral, and route to the Campus AM paper function within your directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Use 'ESTABD' as the referral category. Indicate the following on Form 4442/e-4442: "Document must be searched for received date of the return". Include all information available/obtained from the taxpayer (i.e., name, TIN, amount, date of payment, etc.).</p>

Note: Refer to the discussion on statute of limitations in IRM 25.6.1.10.3.5, Claims for Credit or Refund - Taxpayers in Special Situations, for statute suspension during periods of disability.

- (5) If there are no other open controls, or if the only other open control is category STEX or to a clerical number, **paper assistants** resolve the -B Freeze:

Row Number	IF	THEN
1	Return is received more than 3 years after the extended due date	<p>Prepaid credits are not refundable. Transfer the non-refundable credit to Excess Collection File and send a Letter 105C (106C if there will be a partial refund) to the taxpayer. Refer to IRM 25.6.1.11.2.2.19(5), STEX Transcripts, for more information.</p> <p>Note: Any non-prepaid credits received in the 3 years (plus applicable extensions) before the filing date of the claim may still be eligible for refund. Review IRM 25.6.1.10.3.3.2.1, Three-year Rule, and IRM 25.6.1.10.3.3.2, Two-year Rule, for more information. Follow procedures in IRM 25.6.1.11.2.2.19(7).</p>
2	Return is timely filed	<p>Input a TC 820 and TC 700 for zero with Command Code (CC) ADD24 to allow the overpayment to refund to the taxpayer. Refer to IRM 25.6.1.11.2.2.19 (6), STEX Transcripts, for more information.</p>

Row Number	IF	THEN
3	Return is not timely filed	<ul style="list-style-type: none"> For returns filed by paper: If the received date is after the RSED, but within 7 days of the RSED: <ol style="list-style-type: none"> Search the document for a postmark date. If the postmark is timely, proceed with processing the claim. If the postmark is not timely, prepaid credits are not refundable. Determine if any credits are refundable. If none of the credit on the module is refundable, transfer the non-refundable credits to the Excess Collection File (XSF) and send a Letter 105C to the taxpayer. Refer to IRM 25.6.1.11.2.2.19 (5), STEX Transcripts, for more information. If some of the credit is refundable and some is not refundable, follow procedures in IRM 25.6.1.11.2.2.19 (7). For electronic returns, or for paper returns received 8 days or later after either the RSED shown on IDRS or the RSED for non-prepaid credits (not displayed on IDRS): If none of the credit on the module is refundable, transfer the non-refundable credits to the Excess Collection File (XSF) and send a Letter 105C to the taxpayer. Refer to IRM 25.6.1.11.2.2.19 (5), STEX Transcripts, for more information. If some of the credit is refundable and some is not refundable, follow procedures in IRM 25.6.1.11.2.2.19 (7).

21.5.6.4.5
(12-20-2016)
C- Freeze

(1) The C- freeze is set when there is:

- Refund holds, refer to IRM 21.5.6.4.5.1, C- Freeze - Refund Holds;
- Offset overflow - The offset storage within IDRS is not large enough to hold all generated transactions; or,
- A credit balance has been completely offset and two or more debit modules still exist. Refer to IRM 3.14.1.6.11.3, Offset Overflow Freeze (C-).

21.5.6.4.5.1
(03-13-2025)
C- Freeze - Refund Holds

- (1) The Protecting Americans from Tax Hikes Act of 2015 (the PATH Act) was enacted on December 18, 2015. The PATH Act has several changes to the tax law that affect individuals, families, and businesses, and help safeguard against tax fraud. The PATH Act mandates that the IRS does not issue any refund on tax returns claiming the Earned Income Tax Credit (EITC) or Additional Child Tax Credit (ACTC) until February 15th. See IRM 21.4.1.3.1, PATH Act Refunds, for more information on the Path Act.
- (2) All current year tax returns that claim EITC and/or ACTC filed before February 15th, have a C- freeze on the account, to hold the refund.
- (3) Prior to February 15th, the refund cannot be released:
 - by inputting any type of adjustment to the account
 - due to a hardship (TAS considers hardships with the C- freeze on the account). This includes the part of the refund that is not associated with the EITC or ACTC
- (4) The C- freezes systemically release on February 15th for modules processed daily, and on the first Thursday after February 15th for modules processed weekly. If February 15th falls on a Thursday, both daily and weekly modules systemically release on the 15th. Module processing can be found in the upper right corner on Command Code (CC) IMFOL. Refer to IRM 21.4.1.4, Refund Inquiry Response Procedures, and IRM 21.4.1.4.2, Return/Refund Located, for more information.

Exception: If February 15th falls on a weekend, modules processed daily systemically release on the following business day.

- (5) The Inflation Reduction Act (IRA), Sec. 13801, Elective Payment for Energy Property and Electricity Produced from Certain Renewable Resources, etc., allows applicable entities to claim an Elective Payment Election (EPE) for certain credits for taxable years beginning after December 31, 2022. The IRA mandates that the IRS not issue any refund on tax returns claiming an EPE until the Return Due Date (RDD). The C- Freeze will systemically release the entire refund in the same cycle as the RDD.

21.5.6.4.6
(10-01-2010)
-C Freeze

- (1) The -C freeze, Combat Zone Indicator, is set when a Transaction Code (TC) 150 posts with Computer Condition Code (CCC)/Return Condition Code (RCC) "K" or a TC 500 is input with CCC/RCC 52, 54, or 56 to any module on the account. Refer to IRM 5.19.10.6, Combat Zone Accounts, and/or *Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48*.

21.5.6.4.7
(02-01-2023)
D- Freeze

- (1) The D- freeze is set when:
 - Taxpayer claims more estimated tax credits than are available. The D-freeze may also result in a Transaction Code (TC) 667 resequencing to the spouse's account on joint returns. The module is frozen;
 - Taxpayer with an outstanding liability on a previous joint return files a return showing a married filing separate or single filing status;
 - Taxpayer with an outstanding liability on a previous single or separate return files a return showing a married filing joint filing status;
 - The primary social security number (SSN) on a joint return is the secondary SSN on a prior year return that has an outstanding liability; or,

- A TC 470 closing code (CC) 97 posts; freezes entire account (all modules) from offset in or out (Large Corporation Offset Freeze). A TC 470 CC 97 does not freeze designated overpayments from refunding.
- (2) No action is needed to release a D- freeze and credit transfers should not be input:

IF	THEN
A return is filed claiming more estimated tax credits than are available	<ol style="list-style-type: none"> 1. The system automatically checks for additional credit under the spouse's SSN and releases the freeze 3 cycles from the TC 150 posting cycle date. 2. A CP 23, Estimated Tax Credits Discrepancy - We Changed Your Return to Match Your Credits or Payments Posted to Your Account - Balance Due, CP 24, Estimated Tax Credits Discrepancy - We Changed Your Return to Match Your Credits or Payments Posted to Your Account - You May Have a Credit or Overpayment, or CP 25, Estimated Tax Credits Discrepancy - We Changed Your Return to Match Your Credits or Payments Posted to Your Account - Even Balance, generates when the freeze is released and no credits are located. 3. If the taxpayer is calling in response to a notice, refer to IRM 21.3.1.4, Notice Resolution Actions Research, for more information.
A return showing a married filing separate or single filing status is filed by a taxpayer who has an outstanding liability on some previous year's joint return (This can also happen in reverse, see (1) above) or the primary SSN on a joint return is the secondary SSN on a prior year return that has an outstanding liability	<ol style="list-style-type: none"> 1. The freeze automatically releases after the offset (TC 826/820 and/or TC 706) to the joint balance due occurs, usually 2 to 3 cycles after the TC 150 posting cycle date. 2. If the original refund is requested as a direct deposit and denied because of the module freeze, any remaining credit, after the freeze resolution, is issued via direct deposit. <p>Note: The return must be a current year return and the posting and freeze release must all occur in the same processing year for the direct deposit to occur. For more information, refer to IRM 21.4.1.5.7, Direct Deposits - General Information.</p>
A TC 470 cc 97 posts; freezes entire account (all modules) from offset in or out. (Large Corporation Offset Freeze). The posting of TC 470 cc 97 doesn't freeze designated overpayments from refunding	The freeze is released by manual input of TC 472 cc 97 (input by BMF Adjustment employees designated to work Large Corporate Accounts), or after the expiration of the 52-cycle systemic hold.

21.5.6.4.8
(04-23-2024)
-D Freeze

(1) The -D Refund Statute Expiration Date (RSED) freeze is set when:

- An expired RSED is present;
- An IMF/Business Master File (BMF) adjustment (Transaction Code (TC) 29X/30X) posts and creates a credit balance that is comprised of pre-paid credits to the account; or,

- A return posts to a Substitute for Return (SFR) tax module and the IRS received date of the source document/SFR return is more than three years after the due date or extended due date, whichever is later.
- (2) All or part of the credit must be made up of prepaid credits (prepaid credits are credits posted by the due date of the return). The credit is frozen, and an RSED-STAT transcript is generated and distributed to the Statute function for resolution 4 cycles after the -D freeze is set.
 - (3) If 45 days have passed since the cycle date of the TC 29X/30X that created the -D freeze, prepare Form 4442/e-4442, Inquiry Referral, and forward to the Statute function where the RSED-STAT transcript generated, along with any documentation the taxpayer furnishes.
 - (4) If there is an SFR/ASFR assessment on the account please refer to IRM 4.13.1.3.2, Function Responsible & Routing Instructions, to identify the correct function to send the Form 4442/e-4442, Inquiry Referral.
 - For SFR routing purposes, select IRM Category Audit Reconsideration on the referral and fax it to the applicable SFR campus. Refer to *SERP Audit Reconsideration Requests - Central Reconsideration Unit (CRU) Addresses*
 - For ASFR routing purposes, select IRM Category Automated Substitute for Return (ASFR) on the referral and fax it to the ASFR Unit at the controlling campus. Refer to *SERP Who/Where Form 4442 Referral Fax Numbers*, for more information.
 - Advise the taxpayer to expect a response within 30 days.
 - (5) **Do not send Form 4442/e-4442, Inquiry Referral, prior to 45 days.** Refer to IRM 25.6.1.11.2.2.17, Resolving RSED-STAT Transcripts, for more information.

21.5.6.4.9
(01-30-2025)
E- Freeze

- (1) The E- freeze is set when no original return (Transaction Code (TC) 150) has posted and:
 - A duplicate (BMF TC 976) or amended (IMF TC 977) return posts to the tax module;
 - A CP 190, Notification that an Amended Return was Received but an Original Return was not Received, (BMF) is issued; or,
 - A TC 971 Action Code (AC) 010 or AC 012-016 is input.
- (2) The module is frozen from offset or refund until the freeze is released by the posting of the TC 150.
 - a. The Campus AM Paper function is assigned E- freeze cases. You must coordinate actions with the controlling employee. If the case is not controlled, or is controlled to a clerical number, AM toll-free telephone assistants must prepare Form 4442/e-4442, Inquiry Referral, and route it to the Campus AM paper function within your directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. For BMF cases, see IRM 21.3.5.4.3, How to Transmit/Route Referrals to Another Office/Function.

Note: Follow procedures in IRM 21.4.1.4.1, Locating the Taxpayer's Return, for suggested research command codes that provide information on paper and electronic returns. Follow procedures in IRM

21.4.1.4.1.1, Return Not Found, for paper and electronic filed returns not found and the actions needed for resolution.

- b. **BMF:** If there is Return Integrity Verification Operations (RIVO) involvement on the tax module (i.e., open control, TC 971 AC 711, or TC 973), refer to IRM 25.23.11.6.3, BMF Returns Selected for RICS Review, for additional procedures to follow. **Do not process the amended/duplicate return as the original.**
- c. Resolution of an E- freeze depends on whether the taxpayer filed a duplicate or amended return.

Reminder: Follow procedures in IRM 21.6.1.5.3.2, Married Filing Separate, Single, or Head of Household to Married Filing Joint and One Taxpayer Did Not Previously File, if the return is joint and the spouse filed a return previously.

ROW NUMBER	IF	AND	THEN
1	Taxpayer filed an original return under an incorrect/invalid Taxpayer Identification Number (TIN) or spouse's TIN	Filed a subsequent amended return under the correct TIN	<ol style="list-style-type: none"> 1. Research IDRS to locate the original return. 2. If the return is located, request the document. 3. Process to the correct account. Follow procedures in IRM 21.5.2.4.23, Reprocessing Returns/Documents. 4. Input TC 971 AC 001 using Command Code (CC) REQ77, on the incorrect TIN or spouse's TIN module to cross reference the correct TIN. Refer to IRM 21.5.1.4.8, Transaction Code 971.
2	Taxpayer filed a duplicate return or amended return	You cannot find original on IDRS	<ol style="list-style-type: none"> 1. IMF – Follow procedures in IRM 21.6.7.4.2.3, TC 150 Not Located – Duplicate or Amended Return Obtained. 2. BMF – Follow procedures in IRM 21.7.9.4.10, Transcript (TRNS) 190, Amended Return – No Original Posted.
3	Taxpayer filed a duplicate return or amended return	You cannot find original on IDRS, and taxpayer wants to go to a Taxpayer Assistance Center	<ol style="list-style-type: none"> 1. Advise taxpayer that the walk-in office cannot release the freeze. 2. The walk-in office accepts the return and forwards to the proper campus for action. 3. IMF – Refer to procedures in IRM 21.6.7.4.2.3, TC 150 Not Located – Duplicate or Amended Return Obtained. 4. BMF – Refer to procedures in IRM 21.7.9.4.10, Transcript (TRNS) 190, Amended Return – No Original Posted.
4	Taxpayer did NOT file a duplicate or amended return	There is an open control to an employee on IDRS	<ol style="list-style-type: none"> 1. Prepare Form 4442/e-4442 and send to the open control. 2. Advise taxpayer of the normal time period for processing the return.

ROW NUMBER	IF	AND	THEN
5	Taxpayer did NOT file a duplicate or amended return	Normal time for processing the return has elapsed and there is no open control on IDRS	<ol style="list-style-type: none"> 1. Request return causing the E- freeze (TC 976/ TC 977 Document Locator Number (DLN)). Exception: Do not request the return if the TC 976 generated from the input of TC 971 AC 01X. There is no return associated with the DLN. 2. Review return for completeness. 3. Request missing documents and/or information from the taxpayer. 4. IMF - Reprocess as the original using the original DLN. Exception: If the TC 976 DLN generated from the input of TC 971 AC 01X you cannot use the TC 976 DLN (Document Code 77) to reprocess the return. Send through Submission Processing to be processed requesting a new DLN. Input TC 971 AC 002, using CC REQ 77. Refer to IRM 21.5.1.4.8, Transaction Code 971. Follow procedures in IRM 21.5.2.4.23, Reprocessing Returns/Documents, and Exhibit 21.5.2-1, Preparing Form 3893, Re-Entry Document Control, for more information. 5. BMF - Reprocess as the original using Form 13596, Reprocessing Returns, and request a new DLN. Refer to Exhibit 21.5.2-2, Preparing Form 13596 - Reprocessing Returns, for more information. Input TC 971 AC 002, using CC REQ77, to suppress the generation of CP 193, Duplicate Filing Condition. Refer to IRM 21.5.1.4.8, Transaction Code 971. 6. Advise taxpayer of the processing timeframe. Refer to IRM 21.4.1.4 (3), Refund Inquiry Response Procedures, for information on processing timeframes.

ROW NUMBER	IF	AND	THEN
6	A TC 971 created E- freeze	N/A	Follow procedures in IRM 21.6.7.4.2.3, TC 150 Not Located - Duplicate or Amended Return Obtained, for IMF information and IRM 21.7.9.4.10, Transcript (TRNS) 190, Amended Return - No Original Posted, for BMF.

Note: If an amended return was processed to an incorrect module, or the claim is an unallowable filing status change from joint to separate, and a TC 971 AC 01X was placed on the account to create the E- freeze, input a TC 971 AC 002 using CC REQ77, to cross-reference the other module and to release the E- Freeze. Refer to IRM 21.5.1.4.8, Transaction Code 971.

Note: If monitoring the case, refer to IRM 21.5.1.4.2.2 (5), Integrated Data Retrieval System (IDRS) - Control Procedures, for more information.

- (3) If the taxpayer has sent in correspondence (late reply to Letter 12C, Form 1040-X or a copy of the Form 1040), thorough research **must be** completed to determine that the return moved to MFT 32 is the true taxpayer, and all the income belongs to the taxpayer(s). Before making any adjustments, Command Codes (CC) RTVUE, CC TRDBV, CC IMFOLE and CC ENMOD should be re-researched to determine if Submission Processing Specialized Identity Theft (SPIDT) or Return Integrity Verification Operations (RIVO) moved the original return to MFT 32. Follow the below chart to determine where to forward the Form 4442/e-4442, Inquiry Referral:

IF	THEN
<ul style="list-style-type: none"> TC 971 AC 506 on CC ENMOD or CC IMFOLE with WI SP UPC in MISC Field or UPC 147 RC 0/1 or ERS/Rejects input Special Processing Code (SPC) "T", or CC RTVUE or CC TRDBV show the SPC "T" 	<p>SPIDT has moved the original return to MFT 32.</p> <ul style="list-style-type: none"> Prepare a Form 4442/e-4442 to the SPIDT team located in the service center where the return was filed. Notate on the Form 4442 the return needs to be moved back to the MFT 30. For fax number refer to IRM 3.28.4.7 (2), Review of Deleted Returns - UPC 147 RC 0 Only. Monitor the case until the return posts back. DO NOT close your case control base. This process could take 4-6 weeks to post the return. Complete your case based on the information received from the taxpayer.

IF	THEN
<ul style="list-style-type: none"> The UPC 147 RC 6 or UPC 147 RC 7 is closed, the return is posted to MFT 32 (TC 971 AC 111 present on MFT 30) or is deleted. (CC TRDBV shows GUF VOIDED/ DELETED) 	<p>RIVO has moved the original return to MFT 32.</p> <ul style="list-style-type: none"> Prepare a Form 4442/e-4442 to RIVO using the proper category for RIVO and indicate the return needs to be moved back to the MFT 30. Monitor the case until the return posts back. DO NOT close your case control base. This process could take 4-6 weeks to post the return. Complete your case based on the information received from the taxpayer.

Once the return posts back to the MFT 30 module, the E- freeze is removed and the -A freeze posts due to the TC 977 on the module. Follow normal procedures to resolve the -A freeze. Refer to IRM 21.5.6.4.2, -A Freeze.

21.5.6.4.9.1
(05-23-2025)

**E- Freeze Procedures for
Unresolved Taxpayer
Protection Program
(TPP) Issues**

- (1) For telephone inquiries, refer to IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue Not Resolved.
- (2) If a Form 1040 series return or Form 1040-X is received and no original return (Transaction Code (TC) 150) has posted to the MFT 30 tax module, research Command Code (CC) TXMOD for Taxpayer Protection Program (TPP) indicators (i.e., TC 971 with Action Code (AC) 121, 124, 125, and/or 129) present on the account. If no TPP indicators refer to IRM 21.5.6.4.9, E- Freeze.
- (3) If CC TXMOD contains TPP indicators, the taxpayer should have received one of the following IDRS letters to authenticate their identity:
 - Letter 4883C, Potential Identity Theft during Original Processing
 - Letter 5071C, Potential Identity Theft during Original Processing with Online Option
 - Letter 5216, Taxpayer Cannot Authenticate
 - 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)
 - Letter 6330C, Potential Identity Theft during Original Processing
 - Letter 6331C, Potential Identity Theft during Original Processing

Prior to November 2022, the above letters did **not** show on CC ENMOD; however, the CC TXMOD may have a TC 971 AC 123 with the letter number in the MISC field.

Note: Refer to IRM 25.25.6.6.2 (4), Procedures for when the Caller Has Not Received or Lost the Taxpayer Protection Program (TPP) Letter, for more information.

Caution: If the return is on MFT 32, research CC TRDBV on the "CODES" screen for the UP 126 indicator to ensure TPP moved the return to MFT 32. The return could have been moved to the MFT 32 due to Submission

Processing editing a SPC T or in their UP 147 processes. Refer to IRM 21.5.6.4.9 (3), E- Freeze, for more information.

- (4) The taxpayer's identity **must** be authenticated before any action can be taken on the MFT 30 account. Take the following actions if a Form 1040 series return or Form 1040-X is received:

Exception:

ROW NUMBER	IF	AND	THEN
1	AMS notes indicate TP has already authenticated	No actions were taken to post the tax return, and there is an unresolved UP 126 RC 0. Note: If the only issue present is an unreversed TPP marker, do not refer to RIVO. Process following normal procedures.	1. Refer a Form 4442/e-4442, Inquiry Referral, to TPP using Category "RIVO TPP", to complete the necessary actions on the account. 2. Suspend your case for 60 days.
2	CC ENMOD shows TC 971 AC 506 MISC>WI AM OTHER or WI PRP OTHER1. Note: If the taxpayer claimed ID theft through online ID Verify, there will not be AMS notes indicating they claimed identity theft online.	MFT 32 is present and the DLN of the 971 AC 111 does not contain 88888.	Process the Form 1040/1040-X as original.

ROW NUMBER	IF	AND	THEN
3	AMS notes indicate the taxpayer was authenticated and did not claim ID theft	MFT 32 is present and the DLN of the TC 971 AC 111 does contain 88888, or TRDBV shows return voided/deleted.	<ol style="list-style-type: none"> 1. Research to determine whether the TC 976 DLN on MFT 32 matches the DLN of the TC 971 AC 124 MISC field on MFT 30. 2. Match Column A of the amended return with the CC TRDBV return information. 3. If the return information matches, it is for the current or immediate prior year and it is before cycle 47 of the current processing year: <ul style="list-style-type: none"> • If trained on TPP, reverse MFT 32 following 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. • If not trained in TPP, send a Form 4442/e4442, Inquiry Referral, to RIVO. Use the referral category RIVO - TPP. Include an explanation in the remarks about the authentication of the taxpayer and specify the DLN of the taxpayer's return to be sent for processing.

ROW NUMBER	IF	AND	THEN
			<p>4. If the return information matches, and it is for the current year or immediate prior year tax return, and on or after cycle 47 of the current processing year, or for any other prior year tax return, process the Form 1040/1040-X as original.</p> <p>5. If return information does not match, and you cannot decide, reissue TPP letter following guidance in paragraph 4a and 4b below.</p>
4	More than 60 days since referral	TPP issue not resolved (e.g., UP 126 RC 0 remains unresolved)	Elevate the case to your P&A staff for coordination with RIVO.
5	The CII case includes a response to one of the above authentication request letters as outlined in IRM 25.25.6.2.2.1, Documentation Received	N/A	Route the case to the Return Integrity Verification Operations (RIVO) at STOP 6579 AUSC.

Note: Before re-issuing letters, ensure appropriate time frames have been met. See IRM 25.25.6.6.2(3), Procedures for when the Caller Has Not Received or Lost the Taxpayer Protection Program (TPP) Letter, for appropriate time frames.

- a. Prepare Letter 288C, Interim Reply; Adjustment Request Considered, using an “*” to replace the taxpayer’s TIN. Use the following information in the open paragraph:

“We are unable to process your request because you did not respond to the authentication letter we previously sent. Once verified, your original return will be processed, and we can process your inquiry.”

Note: Send the Letter 288C to the address on the information provided by the taxpayer.

- b. Re-issue the proper authentication letter to the taxpayer based on the TPP letter marker. If a TPP letter marker is not present, re-issue Letter 4883C. Letter 6330C and Letter 6331C cannot be reissued; issue Letter 4883C in place of Letter 6330C, and issue Letter 5071C in place of Letter 6331C.

Note: Send the TPP letter to the address on the information provided by the taxpayer. If no address, use the address on CC ENMOD.

Caution: The TPP letter may be reissued once to the name and address on the return in question. Do not reissue the TPP letter a second time. Look for a letter history or history item on CC ENMOD XXXXC Sent, or a CC TXMOD or IMFOLE marker TC 971 AC 123 MISC XXXXC Sent. If it has been issued twice on the same tax period, and if the taxpayer's authentication has still not been verified, issue a Letter 6167C, Identity Authentication Incomplete, and use paragraph "C," with a return address code of "TP." Use an asterisk * to replace the taxpayer's TIN. Also issue the Letter 288C, per (a) above.

- Letter 4883C, refer to Exhibit 25.25.6-2, Manually Issuing the Letter 4883C/SP, Potential Identity Theft during Original Processing.
 - Letter 5071C, refer to Exhibit 25.25.6-5, Manually Issuing the Letter 5071C/SP, Potential Identity Theft during Original Processing with Online Option.
 - Letter 5447C, refer to Exhibit 25.25.6-3, Manually Issuing the Letter 5447C/SP, Potential Identity Theft during Original Processing, Foreign Address.
 - Letter 5747C, refer to Exhibit 25.25.6-4, Manually Issuing the Letter 5747C/SP, Potential Identity Theft during Original Processing - TAC AUTH ONLY.
- (5) Input a TC 930 push code on the account. Refer to IRM 21.5.1.4.4.2, TC 930 Push Codes, and IRM 21.5.1.5.7, CII Push Codes.
- (6) Input a detailed history item on AMS. Indicate Letter 288C was sent to the taxpayer and which TPP letter was reissued to the taxpayer if applicable.
- (7) Close the case using the current category.
- (8) When the transcript is received after the TC 150 posts or 36 weeks have passed since the TC 930 input:

IF	THEN
TC 150 posted	Adjust account. Reminder: Consider other freeze codes on the account prior to taking any action.
TC 150 isn't posted	Release freeze with a TC 971 AC 002.

21.5.6.4.10
(05-23-2025)
-E Freeze

- (1) The -E freeze is set when:
- A BMF return or subsequent transaction posts with a balance due (any module debit) and there is a discrepancy in the amount of FTDs claimed. See IRM 21.7.1.4.6.1, -E Freeze/Debit Offset, for more information.
 - Transaction Code (TC) 810 is placed on an IMF account by Compliance or Return Integrity and Compliance Services (RICS)

(2) A -E freeze prevents generated offsets into the module.

(3) Resolve a -E freeze in one of the following ways:

Note: TC 424 or TC 420 identifies Exam involvement, while TC 971 Action Code (AC) 128 identifies RICS AQC involvement.

Note: IDT Issues take precedence over FRP issues. IDT must be resolved before actions can be taken on -E cases.

IF	THEN
Master File account has a TC 810	<ol style="list-style-type: none"> 1. You cannot resolve it. 2. Research IDRS to determine the Responsibility Code (RC) with the TC 810 on the account. <ul style="list-style-type: none"> • TC 810 RC 1 indicates pre-filing notification. Refer to IRM 21.5.10.4.1.2, Compliance Refund Hold Projects • TC 810 RC 2 indicates an Abusive Tax Shelter Detection (ATSDT) freeze. Refer to IRM 21.5.10.4.1.2, Compliance Refund Hold Projects • TC 810 RC 3 indicates the following: <ol style="list-style-type: none"> a. Earned Income Tax Credit (EITC) freeze containing TC 424 b. EITC and Additional Child Tax Credit (ACTC) freeze containing TC 424 c. Premium Tax Credit (PTC) containing TC 424 or TC 971 AC 128 and a TC 570 with blocking series 88885 or 88888 d. EITC plus PTC, and/or ACTC containing TC 424 or TC 971 AC 128 and a TC 570 with blocking series 88881 e. EITC plus PTC containing TC 424 or TC 971 AC 128 and a TC 570 with blocking series 88884 f. EITC plus PTC and/or ACTC containing TC 424 or TC 971 AC 128 and a TC 570 with blocking series 88884 g. American Opportunity Tax Credit containing TC 424 h. Form 1040-NR with a refund supported by a Form 1042-S (CRN 330) systemically freezes that portion of the refund for up to 154 days. Refer to IRM 21.8.1.12.14.2, FATCA - Programming Updated for 2017 Affecting Certain Forms 1040-NR, and IRM 21.8.1.12.14.4, 1042-S Credit Frozen-Not Reversed (Letter 5887C), for more information <p>Refer to IRM 21.5.10.4.1.2, Compliance Refund Hold Projects, for more information on a phone call received or correspondence received.</p> <p>Exception: Refer to table (4) below for the resolution of Form 1040-X received on accounts with RIVO PTC issues.</p>

IF	THEN
	<ul style="list-style-type: none"> TC 810 RC 4 is a preventative freeze in RIVO to screen for potential frivolous return criteria. RIVO is currently identifying suspicious credit refund claims using IRS processing systems, including identity theft screening filters. <p>Once a return is deemed frivolous, the taxpayer will be issued a Letter 3176C, Frivolous Returns Response. If the taxpayer has received the letter, encourage the taxpayer to respond to the Letter 3176C and file a corrected return within the 30-day timeframe provided.</p> <p>If the Letter 3176C has not been issued, advise the taxpayer their return is being reviewed. A letter may be sent to request additional documents to support the claim. Encourage the taxpayer to review their return, and if a correction is needed, file an amended return. Advise the taxpayer to allow 180 days from the date of the first contact on this issue for a letter to be issued.</p> <p>Note: Advise the taxpayer they can search on IRS.gov under Tax Fraud for more information about potential social media schemes and tax scams.</p> <p>If the 180 days have been allowed and the Letter 3176C has not been issued, prepare a Form 4442/e-4442 to RIVO using category "RIVO-Frivolous Filer Program (FRP)". Advise the taxpayer to allow 90 days for a response.</p> <p>If 180 days have been allowed and the Letter 3176C HAS been issued, follow IRM 21.5.3.4.16.7(3), Identifying Frivolous Returns/Correspondence and responding to Frivolous Arguments, to refer the taxpayer. If the taxpayer does not want to call that number, prepare a Form 4442/e-4442 to RIVO using category "RIVO-Frivolous Filer Program (FRP)". Advise the taxpayer to allow 90 days for a response.</p>

- (4) Use the instructions below when processing amended returns on -E freeze cases:

Caution: When referring cases to the FRP team, the account adjustment must be input accurately, **AND** the control base opened exactly as written, or the case will be rejected to the originator to be corrected. The case control will contain "REJECTX in the activity field, with "X" being one of the below reasons. The "LOOK FOR:" column is not exhaustive, but the most common reasons for that reject code:

ACTIVITY CODE	MEANING	LOOK FOR
REJECT1	Incorrect control	Accuracy of the activity code, category code or IDRS number.
REJECT2	Required adjustment not made	Input of transaction code 29X to reduce credit.

ACTIVITY CODE	MEANING	LOOK FOR
REJECT3	Incorrect adjustment	Accuracy of Sch H CRNs, other, non-questionable credit adjustments were input as required.
REJECT4	Other (see AMS notes)	Review AMS notes to see the reason for rejection.

Note: TPP issues must be resolved prior to any further action. See IRM

21.5.6.4.9.1, E- Freeze Procedures for Unresolved Taxpayer Protection Program (TPP) Issues, for additional information.

Note: Address statute imminent issues before following the table below. See IRM 25.6.1, Statute of Limitations Process and Procedures. Once statute issues are resolved, continue to address the -E freeze.

Note: Do not refer cases to RIVO/FRP when there is an open Exam identified by an unreversed TC 424 or TC 420. See IRM 21.5.3-1, Claim Processing with Exam Involvement. The -E freeze will be addressed by exam.

Note: If routing/reassigning a case, follow IRM 21.3.3.4.2.1, Use of 86C Letter - Referring Taxpayer Inquiry/Forms to Another Office, when determining if an Interim letter is necessary.

ROW NUMBER	IF	AND	THEN
1	The taxpayer has provided a Form 1040-X or DUPF with changes to the original return and the Form 1095-A, Health Insurance Marketplace Statement, or Form 8962, Premium Tax Credit (PTC), is attached,	The account has an unresolved -E Freeze and a TC 971 AC 128 with a MISC field of AQCPTC191 or AQCPTC195,	<p>1. Process the Form 1040-X or DUPF using the procedures found in IRM 21.6.3.4.2.12.6, Premium Tax Credit (PTC) - Amended Returns. If full adjustment, don't suppress the adjustment notice. If partial adjustment, suppress the adjustment notice and send a letter to the taxpayer explaining the partial adjustment.</p> <p>Note: If ACA Verification Service (AVS) identifies a discrepancy above tolerance, input the adjustment but do not address PTC.</p> <p>2. If completing a full adjustment, open a control base to RIVO IDRS 1487866666. Use the CII case number in the activity field, TPRQ as the category, and control status "A". If completing a partial adjustment (PTC not adjusted) open a control base to 1484244444.</p> <p>Note: If no adjustment is needed and the freeze needs to be released, control the case under 1487866666.</p> <p>3. Close the CII case.</p>

ROW NUMBER	IF	AND	THEN
2	The taxpayer has provided a Form 1040-X or DUPF with changes to the original return and no Form 1095-A, or Form 8962 is attached,	The account has an unresolved -E Freeze and a TC 971 AC 128 with a MISC field of "AQCPTC191" or "AQCPTC195,"	<ol style="list-style-type: none"> 1. Process the Form 1040-X or DUPF using normal procedures. If full adjustment, do not suppress the adjustment notice. If partial adjustment, suppress the adjustment notice. 2. If completing a full adjustment, open a control base to RIVO IDRS 1487866666. Use the CII case number in the activity field, TPRQ as the category, and control status "A". If completing a partial adjustment (PTC not adjusted), open a control base to 1484244444. 3. Close the CII case.
3	The taxpayer files a Form 1040-X, DUPF or true DUPF, either adding, reducing, removing or changing a questionable credit (e.g., Form 7202, Credit for Sick Leave and Family Leave for Certain Self-Employed Individuals; Form 1040 (Schedule H), Household Employment Taxes; Form 4136, Credit for Federal Tax Paid on Fuels;), OR the original return claimed these credits but the amended return is not addressing these credits and making other changes to the return.	The account has an unresolved TC 810 RC 4 AND Letter 3176C has been issued (CC TXMOD has a case control Activity Code 7202/L3176 or FTC/L3176),	<ol style="list-style-type: none"> 1. Do NOT take any action to release the -E Freeze or adjust the account. 2. Open a new monitor (M) control on CC TXMOD. Use Activity Code "SMSRESP" and Category Code "FRP3". Use the amended return received date as the received date. 3. Assign the control to 1486507202. 4. Close the CII case.

ROW NUMBER	IF	AND	THEN
4	<p>The taxpayer files a Form 1040-X or DUPF to remove a questionable credit (listed in box 3 above)</p> <p>Note: The Form 1040-X or DUPF may or may not have other changes on the return,</p>	<p>The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control Activity Code 7202/L3176 or FTC/L3176),</p>	<ol style="list-style-type: none"> 1. Process the Form 1040-X or DUPF using normal procedures. Use hold code (HC) 3 on the adjustment. 2. Send 3064C, advising the taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. 3. Open a new monitor (M) control on CC TXMOD. Use Activity Code "REQ_FRZRLS," and Category Code "FRP2." Use the amended return received date as the received date. 4. Assign control to IDRS number 1486907202. 5. Close the CII case.
5	<p>The taxpayer files a Form 1040-X or DUPF to remove a questionable credit (listed in box 3 above), the credit was not allowed on the TC 150 (e.g. there is a related math error code) AND there are other changes to the amended return,</p>	<p>The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control Activity Code 7202/L3176 or FTC/L3176),</p>	<ol style="list-style-type: none"> 1. Process the Form 1040-X or DUPF using normal procedures. Use HC 3 on the adjustment. 2. Send 3064C, advising the taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. 3. Open a new monitor (M) control on CC TXMOD; Activity Code "REQ_FRZRLS," Category Code "FRP2." Use the amended return received date as the received date. 4. Assign control to IDRS number 1486907202. 5. Close the CII case.

ROW NUMBER	IF	AND	THEN
6	The taxpayer files a Form 1040-X or DUPF to remove a questionable credit (listed in box 3 above), the credit was not allowed on the TC 150 AND there are NO other changes on the amended return,	The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control Activity Code 7202/L3176 or FTC/L3176),	<ol style="list-style-type: none"> 1. Input a TC 290 for .00 to release the -A freeze. 2. Send the taxpayer a letter advising we received their Form 1040-X or DUPF and have forwarded the return to the examination department to release their refund. 3. Open a new monitor (M) control on CC TXMOD. Use Activity Code "REQ_FRZRLS," and Category Code "FRP2." Use the amended return received date as the received date. 4. Assign control to IDRS number 1486907202. 5. Close the CII case.
7	The taxpayer files a Form 1040-X or DUPF to decrease a questionable credit (listed in box 3 above) but does not remove the credit AND there are NO other changes on the amended return,	The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control Activity Code 7202/L3176 or FTC/L3176),	<ol style="list-style-type: none"> 1. Process the Form 1040-X or DUPF using normal procedures. Use HC 3 on the adjustment. 2. Send 3064C, advising the taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. 3. Open a new monitor (M) control on CC TXMOD. Use Activity Code "REF_SMSRTN" and Category Code "FRP2". Use the amended return received date as the received date. 4. Assign control to IDRS number 1486907202. 5. Close the CII case.

ROW NUMBER	IF	AND	THEN
8	The taxpayer files a Form 1040-X or DUPF to decrease a questionable credit (listed in box 3 above) but does not remove the credit, AND there are other changes to the amended return,	The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control Activity Code 7202/L3176 or FTC/L3176),	<ol style="list-style-type: none"> 1. Process the Form 1040-X or DUPF using normal procedures. Use HC 3 on the adjustment. 2. Send 3064C, advising the taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. 3. Open a new monitor (M) control on CC TXMOD. Use Activity Code "REF_SMSRTN" and Category Code "FRP2". Use the amended return received date as the received date. 4. Assign control to IDRS number 1486907202. 5. Close the CII case.
9	<p>The taxpayer files a Form 1040-X or DUPF to increase a previously claimed questionable credit (listed in box 3 above), OR add a new questionable credit (listed in box 3 above),</p> <p>OR</p> <p>the original return claimed these credits but the amended return is not addressing these credits and making other changes to the return,</p>	The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control Activity Code 7202/L3176 or FTC/L3176),	<ol style="list-style-type: none"> 1. Do not process the Form 1040-X or DUPF. 2. Open a new monitor (M) control on CC TXMOD. Use Activity Code "REF_SMSRTN" and Category Code "FRP2". Use the amended return received date as the received date. 3. Assign control to IDRS number 1486907202. 4. Close the CII case.

ROW NUMBER	IF	AND	THEN
10	The taxpayer files a Form 1040-X, DUPF or true DUPF and never claimed a questionable credit on the original return (listed in box 3 above), with or without other changes to the return, is not adding a new questionable credit (listed in box 3 above), and you cannot determine any other questionable credit on the original or amended return (not listed in box above),	The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control Activity Code 7202/L3176 or FTC/L3176) and CP 05 has not been issued,	<ol style="list-style-type: none"> 1. Process the Form 1040-X or DUPF or True DUPF using normal procedures. Use HC 3 on the adjustment. 2. Send 3064C, advising the taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. 3. Open a new monitor (M) control on CC TXMOD; Activity Code REQ_FRZRLS, Category Code FRP2. Use the amended return received date as the received date. 4. Assign control to IDRS number 1486907202. 5. Close the CII case.

ROW NUMBER	IF	AND	THEN
11	The taxpayer files a Form 1040-X , DUPF or true DUPF, never claimed a questionable credit on the original return (listed in box 3 above) , and is NOT adding a new questionable credit (listed in box 3 above), and there are other questionable credits on the original or amended return NOT listed in box 3, (review withholding, etc.) with or without other changes to the return,	The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control 7202/L3176 or FTC/L3176) and a CP 05 has been issued,	<ul style="list-style-type: none"> If there is a -R freeze, follow IRM 21.5.6.4.35.3.2, -R Freeze Paper procedures for Accounts with Return Integrity Verification Operations (RIVO) Involvement. The -E Freeze will be resolved internally in RIVO. If there is no -R freeze: <ol style="list-style-type: none"> Review for other frivolous criteria, and if found, follow IRM 21.5.3.4.16.7, Identifying Frivolous Returns/ Correspondence and Responding to Frivolous Arguments. If there are no frivolous criteria, follow CAT-A Criteria. Once any CAT-A determination is made: Make necessary adjustments. Send letters are required by CAT-A procedures. Send Letter 3064C, advising the taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. Open a new monitor (M) control on CC TXMOD, Activity code "REQ_FRZRLS", Category "FRP2". Use the amended return received date for the received date.

ROW NUMBER	IF	AND	THEN
12	<p>The taxpayer files a Form 1040-X, DUPF or true DUPF and never claimed a questionable credit on the original return, is not adding a new questionable credit (listed in box 3 above),</p> <p>AND</p> <p>there are no other questionable credits on the original or amended not listed in box 3 (review withholding, etc) with or without other changes to the return,</p>	<p>The account has an unresolved TC 810 RC 4 AND Letter 3176C has not been issued (CC TXMOD does not have a case control 7202/L3176 or FTC/L3176) and a CP 05 has been issued,</p>	<p>Follow IRM IRM 21.5.6.4.35.3.2, -R Freeze Paper Procedures for Accounts with Return Integrity Verification Operations (ROVO) Involvement. The -E Freeze will be resolved internally in RIVO.</p>
13	<p>The taxpayer files a Form 1040-X or DUPF to remove the IRC 1341 (Claim of Right) from Schedule 3, line 13d,</p>	<p>The account has an unresolved TC 810 RC 3 or 4 and may or may not have a TC 971 AC 123 MISC>IRC 1341 DISALLOW,</p>	<ol style="list-style-type: none"> 1. Process the Form 1040-X or DUPF using normal procedures. Use HC 3 on the adjustment. 2. Send 3064C, advising the taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. 3. Open a new monitor (M) control on CC TXMOD; Activity Code "REQ_FRZRLS". Category Code "FRP2". Use the amended return received date for the received date. 4. Assign control to IDRS number 1486901341. 5. Close the CII case.

ROW NUMBER	IF	AND	THEN
14	The taxpayer files a Form 1040-X or DUPF to remove the IRC 1341(Claim of Right) from Schedule 3, line 13d, the credit was not allowed with the TC 150 AND there are other changes to the amended return,	The account has an unresolved TC 810 RC 3 or 4 and may or may not have a TC 971 AC 123 MISC>IRC 1341 DISALLOW,	<ol style="list-style-type: none"> 1. Process the Form 1040-X or DUPF using normal procedures. Use HC 3 on the adjustment. 2. Send 3064C, advising the taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. 3. Open a new monitor (M) control on CC TXMOD; Activity Code "REQ_FRZRLS", Category Code "FRP2". Use the amended return received date for the received date. 4. Assign control to IDRS number 1486901341. 5. Close the CII case.
15	The taxpayer files a Form 1040-X or DUPF to remove the IRC 1341(Claim of Right) from Schedule 3, line 13d, the credit was not allowed with the TC 150 AND there are NO other changes to the amended return,	The account has an unresolved TC 810 RC 3 or 4 and may or may not have a TC 971 AC 123 MISC>IRC 1341 DISALLOW,	<ol style="list-style-type: none"> 1. Input a TC 290 for .00 to release the -A freeze. 2. Send the taxpayer a letter advising we received their Form 1040-X or DUPF and have forwarded the return to the examination department to release their refund. 3. Open a new monitor (M) control on CC TXMOD; Activity Code "REQ_FRZRLS", Category Code "FRP2". Use the amended return received date for the received date. 4. Assign control to IDRS number 1486901341. 5. Close the CII case.

ROW NUMBER	IF	AND	THEN
16	The taxpayer files a Form 1040-X or DUPF with NO adjustment to the IRC 1341(Claim of Right) from Schedule 3, line 13d, there are other changes to the amended return. (the IRC 1341 credit may or may not have been allowed with the TC 150),	The account has an unresolved TC 810 RC 3 or 4 and may or may not have a TC 971 AC 123 MISC>IRC 1341 DISALLOW,	<ul style="list-style-type: none"> • Process the Form 1040-X or DUPF using normal procedures. Use HC 3 on the adjustment. • Send Letter 3064C, advising the taxpayer that the account has been adjusted, but is being reviewed and to allow 180 days for either a refund or letter. • Close the case.

21.5.6.4.11
(10-01-2011)
F- Freeze

- (1) The F- freeze is a Frivolous Return Program freeze set by posting a Transaction Code (TC) 971 Action Code (AC) 089. Refer to IRM 21.5.3.4.16.7, Identifying Frivolous Returns/Correspondence and Responding to Frivolous Arguments, and/or *Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48*.

21.5.6.4.12
(10-01-2025)
-F Freeze

- (1) The -F freeze is an advance payment freeze set when a taxpayer submits a payment for a determined deficiency prior to assessment (Transaction Code (TC) 640).
- (2) To resolve the -F Freeze:

Reminder: Address all applicable TC 640s on the module. Do **not** release the -F Freeze when an open URP- base and TC 922 are present.

ROW NUMBER	IF	THEN
1	Taxpayer's payment posts to wrong period	Transfer the misapplied payment to the correct module. Refer to IRM 21.5.8, Credit Transfers.
2	Taxpayer's payment posted as a TC 640 after the assessment, OR Payment belongs on the account and proposed assessment is no longer applicable.	<ol style="list-style-type: none"> 1. Input a credit transfer to reverse the TC 640 with TC 642. 2. Reinput with a TC 670 with bypass indicator (BPI) "1" and designated payment code (DPC) "00" to release the freeze.
3	Payment type (TC 640) is incorrect, i.e., intended to be an estimated tax payment.	Change payment to correct payment type. Refer to Exhibit 21.5.8-1, TRANSACTION CODES AND REVERSALS.

21.5.6.4.13
(12-11-2023)
G- Freeze

- (1) The G- (Restricted Failure to Pay Penalty) freeze is set by:
- A Transaction Code (TC) 270 generated by the posting of TC 150 with Computer Condition Code (CCC)/Return Condition Code (RCC) "Z" or CCC/RCC "K", refer to *Document 6209, Section 3.5, Computer Condition Codes*, or
 - A TC 270 or TC 271 input with an adjustment action
- (2) To resolve the G- Freeze:

IF	THEN
Taxpayer asks about payoff balance	<ol style="list-style-type: none"> 1. Follow procedures in IRM 21.7.11.4.5, CP 186, Subsequent Payment Freeze - Notice of Potential Manual Interest/Penalty Adjustment, for BMF accounts, and IRM 21.3.1.6.37, CP 86 Restricted Interest/Penalty Conditions, for IMF accounts. 2. If you identify a G- freeze case while staffing the AM toll-free telephone line, and the inquiry requires manual computation of penalty, prepare Form 4442/e-4442, Inquiry Referral, and route it to the Campus AM paper function within your directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Exception: If there is an open control on the account, refer Form 4442/e-4442 to the employee who has the open control. Note: Do not prepare a referral if the maximum FTP penalty has been assessed, shown by a TC 971 Action Code (AC) 262 on the account. 3. Advise the taxpayer to expect a response within 30 days.
Taxpayer was in a recognized combat zone or contingency operation	<ol style="list-style-type: none"> 1. Follow the <i>Telephone Transfer Guide (TTG)</i> instructions for combat zone/contingency operation inquiries received on the toll-free line. 2. Follow procedures in IRM 5.19.10.7.2.2, Combat Zone Research, for combat zone/contingency operation correspondence.

21.5.6.4.14
(10-01-2018)
-G Freeze

- (1) The -G (Math Error) freeze is set when a taxpayer's return is changed or corrected during processing, or by a Transaction Code (TC) 290, blocking series 77/78, adjustment.

IF	THEN
Taxpayer does not understand the math error notice	<ol style="list-style-type: none"> 1. Refer to <i>Document 6209, Section 9.10, Taxpayer Notice Codes</i>. 2. Research Command Code (CC) RTVUE/BRTVU, and TRDBV to determine how the error(s) occurred. 3. Furnish an explanation. 4. Refer to IRM 21.5.4, General Math Error Procedures. 5. If there is a balance due. Refer to IRM 5.19.1, Balance Due.
Taxpayer is protesting the math error	Refer to IRM 21.5.4, General Math Error Procedures, for further instructions.

21.5.6.4.15
(11-28-2008)
H- Freeze

- (1) The H- freeze is set when a taxpayer overpays on an individual return while owing a balance on a BMF account. The freeze is automatically released in two cycles (from the date H- freeze is set) by a Transaction Code (TC) 896 on the IMF module.
- (2) If the freeze does not release in two cycles, release it manually, and transfer the required funds to satisfy the outstanding liability (including accrued penalties and interest) using Command Code (CC) ADD24 or CC ADD34. Refer to IRM 21.5.8, Credit Transfers, or input a correcting adjustment using CC REQ54.
- (3) A CP 185, Frozen Designated Penalty Payment Transcript, is generated on a BMF module when all the following conditions are met:
 - TC 690 posts to a module,
 - There is no posted unreversed penalty on the module, and
 - The payment puts the module in credit balance.

An H- freeze is set in the same cycle the CP 185 is generated. It prevents any computer-generated refunds or offsets from the module until the freeze is resolved. The freeze releases automatically eight cycles later if other actions which release the freeze do not occur. The freeze is released by:

- a. Reversal of the credit
- b. Posting of a penalty
- c. Input of TC 290 or TC 300 with a penalty
- d. Automatic eight-cycle release

21.5.6.4.16
(10-01-2006)
-H Freeze

- (1) The -H (Credit Balance on a BMF Module) freeze is set when a payment posts to a tax period for which there is no filing requirement (Status code is 06 and Transaction Code (TC) 59X on module).
- (2) To resolve the -H Freeze:

IF	THEN
Taxpayer indicates there is no liability for the return period	Input a credit transfer if the payment belongs to another period. Refer to IRM 21.5.8, Credit Transfers.
Taxpayer wants a refund	Advise taxpayer that a signed return/claim for refund must be filed 3 years from the time the original return was filed or 2 years from the time the tax was paid, whichever is later. See the note below regarding the limitation on the amount that may be refunded.

Note: If the claim for refund is filed within the 3-year period, the amount to be credited or refunded is limited to the tax paid during the 3 years immediately preceding the filing of the claim (plus the period of any extension of time to file). If the claim for refund is not filed within the 3-year period, the amount is limited to the portion of the tax paid during the 2 years immediately preceding the filing of the claim.

21.5.6.4.17
(12-11-2023)
I- Freeze

- (1) The I- freeze is set when a taxpayer files a return that posts to an invalid IMF segment or when a taxpayer fails to provide requested information resulting in an unprocessable code. A Computer Condition Code (CCC)/Return Condition Code (RCC) "U" appears on Command Code (CC) TXMOD and CC RTVUE. Credit Interest has been restricted. Refer to IRM 21.5.4, General Math Error Procedures, when SSN is invalid or missing to resolve math error issues created by the invalid SSN.

Caution: Do not release a refund from an invalid SSN without sufficient documentation (marriage certificate, divorce, etc.) and thoroughly researching for any outstanding IRS or Treasury Offset Program (TOP) obligations on the valid SSN.

Reminder: Remember to make use of all command codes especially CC INOLE and CC NAMES when researching for more SSN information. Also, probe the taxpayer for any additional TINs they may have used in addition to the valid TIN.

- (2) Resolve I- freeze issues by taking one of the following actions:

ROW NUMBER	IF	AND	THEN
1	Freeze is due to an invalid SSN	Taxpayer provides a name change	Refer to IRM 3.13.5.120.7, Correcting Taxpayer Names without Documentation, for further information.
2	Freeze is due to an invalid SSN	Taxpayer provides a valid different TIN	Refer to IRM 21.6.2.4.1, Resequencing Accounts, for further information.
3	Freeze is due to an invalid SSN	More than one individual is posted to invalid TIN	Refer to IRM 21.6.2.4.2, Mixed Entity Procedures, or IRM 21.6.3.4.2.7.13.3, Earned Income Tax Credit (EITC) - CP 54 Notices With Math Error Involvement.
4	Freeze is due to an invalid SSN		Refer to IRM 3.13.5.67, Processing Undeliverable CP Notices/Correspondence/Correspondence Letters, for further information. Refer to the relevant part of this IRM to resolve other freezes.
5	Taxpayer's return is not processable due to an invalid TIN	Taxpayer does not qualify for an SSN	Refer to IRM 3.21.263, IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS), for further information. Refer to the relevant part of this IRM to resolve other freezes.
6	Taxpayer TIN is invalid	Data Master One (DM-1) File update has not been completed	Refer to IRM 21.6.2.3.2, Determining Validity, for more information.

ROW NUMBER	IF	AND	THEN
7	<p>Return is not processable due to missing information (i.e., missing IMF Schedule A, other missing schedules, etc.)</p> <p>Exception: If the only item missing is the signature, see procedures below.</p>		<ol style="list-style-type: none"> Obtain a copy of the missing information from the taxpayer. <ul style="list-style-type: none"> Have the taxpayer fax in the missing Information. <p>Note: When available, the Enterprise Electronic Fax (E-Fax) must be used in lieu of manual faxing.</p> <ul style="list-style-type: none"> If taxpayer does not have access to a fax machine, have the taxpayer mail in a copy of the missing information to the address of the Accounts Management (AM) paper function within your directorate, except Puerto Rico who will advise the taxpayer to send the information to the Brookhaven Campus paper function until further notice. Refer to Exhibit 21.1.7-1, Campus Address, for addresses to the Campuses. Inform the taxpayer to write "Copy" on all the pages and include a copy of the letter or notice. Verify all tax amounts and credits claimed with CC TXMOD and CC RTVUE. Adjust the account, using the date the missing information was furnished as the Return Processable Date (RPD). Refer to IRM 21.5.1.4.2.10 (3)(h), Late Replies, for further information. The RPD must be included to correct the "U" condition code. <p>Note: If a reply is received with a previously missing signature after the return due date, you must correct the original Assessment Statute Expiration Date (ASED) posted on the taxpayer's account. Refer to IRM 21.2.4.3.40.1 (3)(a), Computer Condition Code (CCC) 3 or U- Coded Returns, for more information on updating the ASED.</p>

ROW NUMBER	IF	AND	THEN
8	Missing signature ONLY and IRS has processed the return	The taxpayer is willing to provide a faxed signature NOTE: Refer to IRM 10.5.1.6.9.4, Faxing, for more information regarding faxes.	<ol style="list-style-type: none"> 1. Validate that you are speaking to the taxpayer or the taxpayer's authorized representative. Follow the normal disclosure procedures as discussed in IRM 21.1.3.2, General Disclosure Guidelines, and in IRM 21.1.3.3, Third Party (POA)/(TIA)/F706) Authentication. 2. Specifically advise the taxpayer "the faxed signature is treated as the taxpayer's original signature, and becomes a permanent part of the tax return". 3. Fax a print of the IDRS Letter 12C, Individual Return Incomplete for Processing: Forms 1040 & 1040-S, selective paragraph r (jurat) to the number provided by the taxpayer. Notate on the print above paragraph s, the form number, tax period, taxpayer's name from the return, and the TIN. Refer to IRM 10.5.1.6.9.4, Faxing. 4. Give the taxpayer your fax number. Note: When available, the Enterprise Electronic Fax, (E-Fax) must be used in lieu of manual faxing. 5. Once you receive the faxed signature, determine if the received date is after the return due date. If it is, you must correct the original Assessment Statute Expiration Date (ASED) posted on the taxpayer's account per IRM 25.6.1.6.14 (2), Criteria for Establishing a Statute of Limitations Period, by inputting Transaction Code (TC) 560, using CC FRM77. Use the received date of the signature in the TRANS- DT field. 6. Refer to instructions in IRM 20.2.4.6.1, Updating the RPD on Unprocessable Returns, for instructions to update the RPD and release the refund. 7. Prepare Form 9856, Attachment Alert, or Form 10023-B, Attachment (To Be Associated With Return), to attach the jurat statement to the return.
9	Missing signature ONLY and IRS has processed the return	The taxpayer does not have access to a fax machine	Tell the taxpayer to send a signed copy of their tax return to the return address shown on their notice. Advise them to write "Copy" on the top of the return. When the signature is received, follow directions 5-7 above.

ROW NUMBER	IF	AND	THEN
10	Freeze on an IMF or BMF account is due to the posting of TC 770	N/A	<ol style="list-style-type: none"> 1. Release is not necessary because taxpayer has already received credit interest. 2. Any subsequent refundable credit requires manual computation of interest.
11	Adjusting an account	I- freeze is present	<p>To avoid Unpostable 155-0:</p> <ul style="list-style-type: none"> • Include a TC 77X on your adjustment if there is already a pending action that has a TC 77X. • If no pending transactions, include a TC 34X or TC 77X with your adjustment, or • Enter the Return Processable Date. Refer to IRM 25.6.1.6.16, Processable - Unprocessable Returns, for more information.

- (3) If a scrambled SSN indicator "20" is present on CC ENMOD, or an open control with category "SCRM", or "SSA2", prepare Form 4442/e-4442, Inquiry Referral, to the controlling CSR, however, do not send a referral on an open CII case, instead, add the information as a CII case note. Non-AM assistors, or if there is no open control, prepare a referral as outlined in IRM 21.6.2.3.3(6), Telephone Inquiries Regarding Mixed Entity (MXEN) and Scrambled SSN (SCRM) Cases.
- (4) For other reasons an I- freeze would generate, and the related release actions, refer to *Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48*.

21.5.6.4.18
(12-11-2023)
-I Freeze

- (1) The -I (Debit Interest) freeze sets when a manual abatement or assessment requirement is placed on an account. The -I freeze is generated when a Transaction Code (TC) 340/341 posts or when **Computer Condition Code (CCC)/ Return Condition Code (RCC) "Z"** is placed on an account identifying combat zone or contingency operation taxpayers entitled to an automatic postponement of a deadline. You must manually compute interest on adjustments input on an account with the -I Freeze.
- (2) Do not take any action to release the freeze.

IF	THEN
Taxpayer asks about payoff balance	<ol style="list-style-type: none"> 1. Initiate a referral to the interest specialist to have interest recomputed manually. 2. If you identify a -I freeze case while staffing the AM toll-free telephone line, and the inquiry requires manual computation of interest, prepare Form 4442/e-4442, Inquiry Referral, and route it to the Campus AM paper function within your directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Exception: If there is an open control on the account, refer Form 4442/e-4442 to the employee who has the open control. 3. Advise the taxpayer to expect a response within 30 days. Note: To enable the applicable period for payment described in IRC 6601(e)(3), see IRM 20.2.5.4, Notice and Demand and Underpayment Interest. The specialist/ function responding to the referral computes the payoff to the 23C date of the adjustment made to manually update the interest on the module.
Taxpayer was in a recognized combat zone or contingency operation	<ol style="list-style-type: none"> 1. Follow the <i>Telephone Transfer Guide (TTG)</i> for combat zone/contingency operation inquiries received on the toll-free line. 2. Follow procedures in IRM 5.19.10.6, Combat Zone Accounts, for combat zone/contingency operation correspondence.

21.5.6.4.19
(06-14-2024)
J- Freeze

- (1) The J- freeze on IMF is set when a taxpayer claims fewer credits on the return than are available on Master File. Determine who the excess credits belong to. Verify the estimated tax payments were not included with the withholding claimed on the return. Refer to IRM 21.6.3.4.2.2.1, Withholding Adjustments.

Note: Refer to *Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48*, for conditions which set/release J- Freezes on BMF modules.

- (2) Information from the taxpayer determines whether and how you can resolve inquiries concerning discrepancies in estimated tax credits.
- (3) Release the J- freeze by using one of these methods:

ROW NUMBER	IF	AND	THEN
1	Taxpayer verifies payment(s)	Furnishes reason for not claiming the credit	Input Transaction Code (TC) 290 for .00 with priority code (PC) 8 to refund the overpayment.
2	Credits belong on spouse's or ex-spouse's account	Taxpayer can provide information for normal disclosure and credit transfer	<ol style="list-style-type: none"> 1. Transfer payments to correct account. 2. Refer to IRM 21.5.8, Credit Transfers.
3	Taxpayer states payments are not theirs	After research, you can determine where credits belong	<ol style="list-style-type: none"> 1. Transfer payments to correct account. 2. Refer to IRM 21.5.8, Credit Transfers.
4	Taxpayer states payments are not theirs or taxpayer cannot verify the payments	After research, you cannot determine where credits belong	<ol style="list-style-type: none"> 1. Transfer excess credits to Excess Collections File (XSF) <i>if more than one year old</i> using Form 8758, Excess Collection File Addition. Refer to IRM 3.17.220.2.2.1, Preparation of Form 8758, for more information. If less than one year old, move to Unidentified Remittance File (URF) using Form 2424, Account Adjustment Voucher. Refer to Exhibit 3.11.10-18, Form 2424, Account Adjustment Voucher, for more information. 2. Forward to the correct campus Accounting function. <p>Reminder: If moving the credit to XSF or URF, input TC 971 AC 296 on the module payment/credit posted to. This indicates all research of the primary and related Taxpayer Identification Numbers (TIN) was completed prior to the transfer to XSF or URF.</p>

21.5.6.4.20
(12-11-2023)
-J Freeze

- (1) The -J (Math Error) freeze is set when a taxpayer disagrees, **without substantiation**, with the notice of a math error that increased the tax and/or decreased credits and the IRS abates the change at the taxpayer's request per IRM 21.5.4.4.5, Math Error Unsubstantiated Protest Processing. Credit on the account is frozen and the case is set up on the Audit Information Management System (AIMS) data base for review.
- (2) The -J freeze is set by Transaction Code (TC) 470 with closing code (CC) 94, converting a previously set -G freeze. The -J freeze prevents issuance of balance due notices or transition into TDA status prior to the adjustment posting. The -J freeze should only be on the module until the adjustment posts.
- (3) Follow the procedures in the IRM 21.5.4.4.5, Math Error Unsubstantiated Protest Processing. Refer to IRM 21.5.3, General Claims Procedures, for more information.

Exception: Toll-free assistors and TAC employees, to release freeze, send a Form 4442/e-4442, Inquiry Referral, using referral category "-J freeze", to the AM Paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice.

21.5.6.4.21
(01-30-2018)
K- Freeze

- (1) The K- (Erroneous Credits) freeze is set when the module balance is a credit, but the credit is not entirely refundable. A debit clearance (Transaction Code (TC) 606) that posted prior to an additional credit frequently causes a K-Freeze.
- (2) Release the K- freeze by taking one of the following actions:

IF	THEN
Credit should have posted to another module	<ol style="list-style-type: none"> 1. Transfer the payment to the correct module. Note: Consider penalty adjustments if the transfer involves estimated tax or FTD payments. 2. Refer to IRM 20.1, Penalty Handbook, if you need further information about penalty adjustments.
TC 670 subsequent payment created the freeze and should be refunded	<ol style="list-style-type: none"> 1. Input TC 672 for the date of the payment and TC 670 for the payment and date of the TC 606. This action generates a TC 607, which releases the freeze. 2. For more information to input the credit transfer, refer to IRM 21.2.4.3.33, Erroneous Credit Hold (02 K-). 3. Refer to IRM 21.5.8, Credit Transfers, for credit transfer information.

21.5.6.4.22
(03-13-2025)
-K Freeze

- (1) The -K freeze is set by including a specified hold code (HC) in a Data Processing (DP) or Examination adjustment. Credit module balances are frozen from refund or offset when a Transaction Code (TC) 29X/30X posts with Hold Code (HC) 1, 2 or 4.

- (2) Question the taxpayer, then research IDRS/Corporate Files OnLine (CFOL) to ensure:
- There are no open control bases.
 - The return is not missing essential forms or schedules.
 - Research indicates no manual refund is being issued.
 - Credit is not being transferred to Excess Collections or the Unidentified File.
 - Account does not need a credit elect.
 - TC 150 has not been moved to another tax year, but prepaid credits were left on the account. Request a copy of the correct return for the account from the TP and adjust the account.
 - No other liabilities or open Examination cases exist, and taxpayer is entitled to the credit.
 - If a scrambled SSN indicator "20" is present on Command Code (CC) ENMOD, or an open IDRS control category "SCRM" or "SSA2" is present, follow procedures in IRM 21.6.2.3.3, Telephone Inquiries Regarding Mixed Entity (MXEN) and Scrambled SSN (SCRM) Cases.
- (3) If the freeze should be released, input TC 290 for .00. Refer to *Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48*, for more ways to release a -K Freeze.
- (4) Return Integrity Verification Operations (RIVO) generally holds refunds by using a -R or P- freeze. If, however, an account has a -K freeze and RIVO indicators, the HC 1 or 4 may have been used to hold the refund because the RIVO issues have not been addressed. More research is needed to determine proper case resolution. For a listing of RIVO indicators, refer to IRM 21.5.6.4.35, -R Freeze and IRM 21.5.6.4.31, P- Freeze.
- (5) If there is an unresolved RIVO issue on the account, **do not** release the refund. Follow the chart below to advise the taxpayer:

ROW NUMBER	IF	AND	THEN
1	The literal in the activity field of the adjustment is "GATTTOAQC" or "GATT2AQC" OR there is a control base with "AQC6X" or "AQC6XATAO" opened in conjunction with the adjustment	It has been less than eight weeks since the date of the adjustment	Advise the taxpayer to allow 6-8 weeks from the date of the adjustment to receive either a letter or refund.
2	The literal in the activity field of the adjustment is "GATTTOAQC" or "GATT2AQC" OR there is a control base with "AQC6X" or "AQC6XATAO" opened in conjunction with the adjustment	Eight weeks or more have passed since the date of the adjustment, AND A Letter 4800C has not been issued	Initiate a Form 4442/e-4442, Inquiry Referral, to AQC using Category "RIVO - AQC". Advise the taxpayer they should receive a response within 60 days.

ROW NUMBER	IF	AND	THEN
3	The literal in the activity field of the adjustment is "GATTTOAQC" or "GATT2AQC" OR there is a control base with "AQC6X" or "AQC6XATAO" opened in conjunction with the adjustment	The taxpayer is stating they have not received the Letter 4800C OR The taxpayer is stating they have received the Letter 4800C and responded	Refer to IRM 25.25.7.9, Phone Calls Received via Toll-Free line 855-873-2100 or TAC Appointments.
4	A TOP Offset was reversed through the External Lead process	The account has a TC 971 AC 134 or TC 972 AC 134 with a MISC field of "BKLD OFFSET"	Refer to IRM 25.25.8.9.1, Responding to Offset Phone Inquiries.
5	A RIVO notice or letter has been issued (CP 05/CP 05A, Letter 4464C, Letter 2645C)	The account has an unreversed TC 971 AC 134	Refer to IRM 21.5.6.4.35.3, -R Freeze Overview for Accounts With Return Integrity Verification Operations (RIVO) Involvement.
6	A RIVO notice or letter has not been issued (CP 05/CP 05A, Letter 4464C, Letter 2645C)	The account has an unreversed TC 971 AC 134	Refer to IRM 21.5.6.4.35.3.1.2, -R Freeze With Return Integrity Verification Operations (RIVO) Involvement - No RIVO Letter or Notice Issued

21.5.6.4.23
(10-01-2013)
L- Freeze

- (1) This freeze is set on BMF when a Master File Tax (MFT) 60 module (Form

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- The freeze prevents erroneous refunds.
- The credits are recorded on the Form 2290 credit report, which is worked by the Centralized Excise Tax Group at the Cincinnati campus.
- The module is frozen from refund and offset.

Route all MFT 60 L- freeze issues to the Excise Operation for resolution. Refer to IRM 4.24.22.3, Excise Tax Centralization, for more information.

- (2) An L- freeze is also generated for IMF from input of a Transaction Code (TC) 971 Action Code (AC) 065 when Form 8857, Request for Innocent Spouse Relief, is received.
- (3) For resolution of this freeze refer to IRM 25.15, Relief from Joint and Several Liability, for Innocent Spouse procedures. Refer to IRM 21.7.1.4.4.4, Excise Taxes, for Form 2290 instructions. Also refer to IRM 21.5.8, Credit Transfers, for credit transfer instructions.

21.5.6.4.24
(10-21-2024)
-L Freeze

- (1) The -L (Open Examination Indicator) freeze is set when a Transaction Code (TC) 420 or TC 424 posts to an account that has been referred to Examination. It does not freeze the account. Before making adjustments to the account, research the following IRMs for specific procedures:

- IRM 21.5.3.4.7, Processing Claims and Amended Returns with Examination Involvement
- IRM 21.5.4.4.4, Math Error Substantiated Protest Processing
- IRM 21.5.4.4.5, Math Error Unsubstantiated Protest Processing
- IRM 21.5.10.3.1, Integrated Data Retrieval System (IDRS) Research Exam Issues

Refer to IRM 21.5.10, Examination Issues, before adjusting the account.

- (2) A Duplicate/Amended TC 420 (DAUD) generates in CII when a duplicate or amended return posts to a module which contains an open TC 420.
- (3) No action is required to release a -L freeze.

Note: Refer to *Document 6209, Section 8C. 2(4), Priority Codes*, for more information concerning PC 1 guidelines.

- (4) Initiate the necessary actions to correct entity information and input credit transfers even though a -L freeze is present.

21.5.6.4.25
(10-01-2010)
M- Freeze

- (1) The M- freeze is an account transfer freeze set by posting a Transaction Code (TC) 400. Refer to *Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48*.

21.5.6.4.26
(10-01-2010)
-M Freeze

- (1) The -M freeze indicates a Maritime Industry Filer. Refer to *Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48*.

21.5.6.4.27
(04-17-2006)
N- Freeze

- (1) The N- freeze is set if a module is in notice status. This freeze is on the IMF and the Automated Non-Master File (ANMF) until the balance becomes zero or a TDA.
- (2) Refer to IRM 21.2.1.5, Non-Master File, for information on non-master file accounts.
- (3) Refer to IRM 21.3.1, Taxpayer Contacts Resulting from Notice Issuance, for more information on notices. Refer to *Document 6209, Section 9, Notices and Notice Codes*, for a listing of notices and notice codes.

21.5.6.4.28
(10-01-2010)
-N Freeze

- (1) The -N freeze is set by the Independent Office of Appeals (Appeals) area on previously sustained penalties. Refer to IRM 20.1.1.3.5.1 (5), Subsequent Requests for Penalty Relief, and/or *Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48*.

21.5.6.4.29
(10-01-2010)
O- Freeze

- (1) The O- freeze indicates the re-establishment or account reactivated freeze set by the input of a Transaction Code (TC) 370 when a module is transferred from the Retention Register to the Master File. Refer to *Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48*.

21.5.6.4.30
(03-13-2025)
-O Freeze

- (1) The -O (Disaster Indicator) freeze is input systemically by Information Technology Services (IT) at the request of the Disaster Program Office. IRS personnel can input a disaster freeze on a case by case basis for taxpayers who qualify for -O disaster tax relief but did not receive the freeze on their account. The -O freeze:

- Allows for special penalty and interest calculations;
- Suppresses some Master File and IDRS notices;
- Does not freeze the module from refunding;
- May be systemically set on identified taxpayer accounts in federally declared disaster areas; and,
- Is released when the current date is beyond the secondary date (disaster ending date) of the Transaction Code (TC) 971 Action Code (AC) 087.

Reminder: Taxpayers no longer self-identify for disaster relief by writing a disaster designation in red at the top of their tax return.

When performing account research, the -O freeze is seen on Command Code (CC) ENMOD, CC IMFOLE or CC BMFOLE.

- (2) When the Internal Revenue Service decides to extend tax relief to taxpayers affected by a disaster, a notice is issued to the public outlining the relief that is being granted. The notice advises those taxpayers who reside outside the declared area but whose records, principal place of business, or accountant were inside the declared area to call the Disaster Hotline to self-identify. A chronological list, by FEMA number, of all the disaster declarations can be accessed to research the relief provided by the disaster office at *IRS Disaster Assistance Program*. Employees should research this website to validate the covered FEMA disaster area.
- (3) If you receive a call from a tax professional who is in a covered disaster area and maintains records for several taxpayers located outside the disaster area, inform the tax professional to:
- Call the Special Service line 866-562-5227 for up to 9 clients
 - Prepare an excel spreadsheet for 10 or more taxpayers and mail it to:
- Internal Revenue Service
Planning & Analysis Staff
4800 Buford Highway
Stop 96C
Chamblee, GA 30341
- Refer the tax professional to the IRS website *Tax-Professionals/Bulk-Requests-from-Practitioners-for-Disaster-Relief*, for more information on completing the spreadsheet.
- (4) If a tax professional calls for a single taxpayer account, third-party telephone contact requires IRS assistants to authenticate a tax professional's authorized relationship to act on behalf of a taxpayer through Power of Attorney. The Centralized Authorization File (CAF) must have the POA before the relief is added to a taxpayer's account, or the tax professional may ask the assistant if a POA may be faxed for processing. Refer to IRM 21.3.10.3, Authentication and Disclosure Guidelines, for more information.

- (5) If a taxpayer calls who resides inside the federally declared disaster area, without a ZIP Code found on ICCE, they can provide the name of their county, and self-identify if their county is found on the Disaster Declaration for their state. If a taxpayer calls who resides outside the federally declared disaster area but whose records, principal place of business, or accountant/preparer were inside the federally declared disaster area, take the following steps:

- Authenticate the taxpayer;
- Request the ZIP Code and the county of the area where they reside, or where their records, principal place of business, or accountant/preparer is located;
- Refer to the *IRS Disaster Memos & Declarations by Calendar Year* to validate the covered disaster area using the ZIP Code and/or county obtained from the caller;

Note: A list of the designated counties can be found on the Disaster Declaration link.

- Locate the state in which the disaster occurred. Using the ZIP Code and/or county the caller provided, research the S and O freeze columns to determine which freeze to input;
- If the ZIP Code and/or county is located under the -S freeze, refer to IRM 21.5.6.4.37, -S Freeze, to input, the TC 971 AC 688 and additional information; and,
- If the ZIP Code and/or county is located under the -O freeze, input the TC 971 AC 087.

- (6) For input of the TC 971 AC 087:

- Use CC ENMOD of the affected taxpayers account;
- Input CC REQ77;
- Line 2, literal "TC" enter 971;
- Line 3, literal, "TRANS DATE" input the disaster relief period start date;
- Line 7, literal, "SECONDARY DT" input disaster relief period end date;
- Line 8, literal "TC971/151-CD" input 087; and,
- Line 8, "FEMA-NUM" input the proper declaration number (i.e., FEMA-4062)

- (7) For more disaster related information refer to:

- IRM 25.16.1.2, Federal Disaster Declaration Process, for disaster and emergency relief information on administrative guidance and cross-functional operating procedures
- IRM 20.1.2.2.2.2, Federal Disaster Area - IRC 7508A, and IRM 20.2.7.13, IRC 7508A, Authority to postpone certain deadlines by reasons of Federally declared disaster, significant fire, or terroristic or military actions.
- IRM 25.16.1.7.2, -O Freeze
- IRM 21.5.3.4, General Claims Procedures, for expedited processing of disaster claims

21.5.6.4.31
(05-23-2025)

P- Freeze

- (1) The P- Freeze (Refund Repayment, Cancellation, or Deletion) is set by the following:

- A Transaction Code (TC) 720 (a portion of a refund returned by a financial institution or an erroneous refund repayment);

- A TC 841 when a taxpayer returns a paper refund check, a bank returns a questionable direct deposit refund, or a refund is stopped prior to issuance. The transaction credits the tax module for the returned, canceled, or deleted refund. Refunds stopped by RIVO have a DLN containing 77711, 77712, 77713, 77714, or 77715 and/or an open IDRS control with category code "PFRZ" and an IDRS number 148XXXXXXX. Refer to IRM 21.5.6.4.31.2, P- Freezes with Return Integrity Verification Operations (RIVO) Involvement. Refer to IRM 21.4.1.5.10, Refund Intercept Command Code NOREF with Definer "P", for more information about intercepted refunds; or,
- A TC 842 (BMF only) refund deletion. For DLNs containing 77715, refer to IRM 21.5.6.4.31.1, P- Freeze with No Return Integrity Verification Operations (RIVO) Involvement.

Note: For a list of transactions and blocking series that create the P- freeze, refer to Exhibit 3.17.80-9, Reason for Cancellation Codes (SF 1098).

(2) A TC 841 also follows a check claim initiated with reason for non-receipt code "H", "X", or when an undeliverable check is incorrectly coded by the Regional Financial Center as a returned check (returned by the taxpayer). Refer to IRM 21.4.3.5.6, Resolving Returned Expired Refunds Limited Payability, and IRM 21.6.4.4.15.3, Adjustment Considerations -Revenue Act of 1978, Section 530, for more information.

(3) Any of the following will release the freeze:

- TC 29X posts to the module
- TC 30X posts to the module
- TC 820 posts to the module
- TC 830 posts to the module
- A Doc Code 24 or 34 credit transfer posts to the module
- The module balance becomes zero or debit

Note: An adjustment will not release the P- freeze set by a TC 841 with DLN containing 77711, 77712, 77713, 77714, or 77715.

21.5.6.4.31.1
(03-13-2025)
**P- Freeze with No
Return Integrity
Verification Operations
(RIVO) Involvement**

(1) To resolve P- freeze accounts with no RIVO involvement while staffing Accounts Management phones, see chart below:

Note: Refund inquiry units work the Form 3913, Acknowledgement of Returned Refund Check, responses on paper from the taxpayer. Refer to IRM 21.4.3.5, Acknowledgment of Returned Check, for more information.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
1	Taxpayer returns a refund check	Refund was in error (taxpayer indicates the payment belongs on another module)	<p>Transfer the payment to the correct module. Follow procedures in IRM 21.4.3.5.1, Checks Returned to Regional Financial Center (RFC) by the Taxpayer or U.S. Postal Service.</p> <p>Note: If there is an open control base on the module with a TC 841 and a P- freeze, complete a Form 4442/e-4442, Inquiry Referral, with the information you obtain from the taxpayer. Refer the case to the Refund Inquiry employee or unit with the open control.</p>	<p>The payment has been transferred to the correct module.</p> <p>Note: If you must complete a Form 4442/e-4442, advise the taxpayer of the proper timeframe. Refer to IRM 21.3.5.4, Referral Procedures, for more information.</p>
2	Taxpayer returns a refund check with correspondence	Taxpayer states refund amount is incorrect	Refer to IRM 21.4.3.5.5, Resolving Returned Refunds (Unexpired Checks), for more information.	The actions taken on the account.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
3	Taxpayer returns a refund check	Refund was correct when issued, AND IRS did not misapply the payment, OR credit elect was not requested on the original return, AND the taxpayer indicates the payment belongs on another module	Transfer the payment to the correct module. Refer to IRM 21.4.3.5.5, Resolving Returned Refunds (Unexpired Checks), for more information. Note: If there is an open control base on the module with a TC 841 and a P- freeze, complete a Form 4442/e-4442, Inquiry Referral, with the information you obtain from the taxpayer. Refer the case to the Refund Inquiry employee or unit with the open control.	The payment has been transferred to the correct module. Note: If you must complete a Form 4442/e-4442, advise the taxpayer of the proper timeframe. Refer to IRM 21.3.5.4, Referral Procedures, for more information.
4	Module has a P-freeze and the refund has been stopped	Taxpayer received a math error notice for a missing Social Security Number (SSN) or Individual Taxpayer Identification Number (TPNC 604) or invalid dependent TIN (TPNC 605), AND the taxpayer can supply a correct TIN	Correct the math error on the account. Refer to IRM 21.5.4.3.1, Math Error Procedures Research, for correcting the account.	The math error has been corrected and provide applicable timeframes. Refer to IRM 21.5.4.3.1, Math Error Procedures Research, for information on timeframes.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
5	Module has a P-freeze AND Notice Review has canceled the refund	Review of control history and research of account indicates no pending action or unresolved TIN math errors on account	Release the refund as in row 14.	The refund has been released. Refer to IRM 21.4.1.4 (3), Refund Inquiry Response Procedures, for more information on timeframes.
6	P- freeze resulted from undelivered direct deposit refund	N/A	Refer to IRM 21.4.1.5.7, Direct Deposits — General Information, for more information.	N/A
7	P- freeze resulted from non-receipt claim coded "H" or "X" (Block and Serial Number of TC 841 will be 88899)	N/A	Release as instructed in row 14 (if appropriate). Exception: If there is an open control to Refund Inquiry, complete a Form 4442/e-4442 with the information you obtain from the taxpayer. Refer the case to the Refund Inquiry employee or unit with the open control.	If the refund has been released, provide the taxpayer with the appropriate timeframe. Refer to IRM 21.4.1.4(3), Refund Inquiry Response Procedures, for processing timeframes. Note: If you must complete a Form 4442/e-4442, advise the taxpayer of the proper timeframe. Refer to IRM 21.3.5.4, Referral Procedures, for more information.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
8	P- freeze is present	P- freeze resulted from Integrated Customer Communications Environment (ICCE) refund trace	Refer to IRM 21.4.2.4.16, Automated Refund Trace Applications Integrated Customer Communications Environment (ICCE) Refund Trace, Internet Refund Trace (IRTRC), and Where's My Refund (WMR).	N/A
9	Refund was canceled by a function other than RIVO or Criminal Investigation (CI)	N/A	Refer to IRM 21.5.10.3.1, Integrated Data Retrieval System (IDRS) Research Exam Issues, or Exhibit 21.5.10-1, Audit Information Management System (AIMS) Status Code Guide - Field Cases, and Exhibit 21.5.10-2, Audit Information Management System (AIMS) Status Code Guide - Campus Cases, for more information.	N/A
10	The module contains a background control without an adjustment to the account Note: The controlling employee may be waiting for information from the taxpayer.	The information can be used to resolve the account issue	Prepare a Form 4442/e-4442. Include all taxpayer information and refer the case to the controlling employee.	<ol style="list-style-type: none"> 1. You are sending a referral. 2. Provide the taxpayer with the proper timeframe. Refer to IRM 21.3.5.4, Referral Procedures.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
11	The module contains a TC 841 with DLN containing 77715	N/A	Do not release the refund. Note: This P- freeze is temporary and will be systemically released two cycles after the TC 841 posts.	Advise the taxpayer the return is being reviewed, and to allow 2 weeks from the TC 841 DLN 77715 posting date to receive a notice or refund. See IRM 21.4.1.4.6.1, Altered Check Process/ Cancellations, for more information on altered checks.
12	The module contains the altered check marker TC 971 AC 123 MISC>ALTERED CHECK	A TC 841 with DLN containing 88899 has posted	Do not release the refund	Advise the taxpayer the return is being reviewed, and to allow 8-10 weeks from the TC 971 AC 123 posting date to receive the refund or a notice. See IRM 21.4.1.4.6.1, Altered Check Process/ Cancellations, for more information on altered checks.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
13	Refund was returned by taxpayer	Taxpayer states they do not want the refund due to a conscience- or religious- based objection	<ul style="list-style-type: none"> Reverse the credits that created the refund (e.g, ACTC, EIC or other prepaid credits). See IRM 21.6.3.4.2, Refundable Credis, for applicable credit instructions. If a reversal of the credit is not possible due to an expired ASER, then move any Earned Income Credit (TC 764 or TC 768) or Generated Refundable Credit (TC 766) to Excess Collections. See IRM 21.4.3.5.5(11). 	The credits have been removed from the account. If the taxpayer later decides they wish to receive the credit, they can file an amended claim within the RSED time frame. Refer the taxpayer to <i>irs.gov</i> and search "About Form 1040-X, Amended U.S. Individual Income Tax Return."

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
14	A refund is returned and does not meet any of the criteria above	Tax and refund amount are verified correct using IDRS	<p>Take the following steps:</p> <ol style="list-style-type: none"> 1. Input Transaction Code (TC) 290 and TC 770 for .00 or the amount of the original interest along with the CR-INT-TO-DATE of the original TC 776/770 (whichever applies) 2. Use hold code (HC) 3 3. Use reason code (RC) 099, for IMF only <p>Caution: In cases where IRS caused an error on the issuance of the refund, the taxpayer is entitled to more interest.</p> <p>Note: Refer to IRM 21.4.3.5.5, Resolving Returned Refunds (Unexpired Checks), for more information.</p>	<ol style="list-style-type: none"> 1. The refund has been released. 2. The refund should be received within 4-6 weeks. Refer to IRM 21.4.1.4 (3), Refund Inquiry Response Procedures, for more information on processing timeframes.

Note: When releasing refunds, more interest is allowed for a delay in the delivery of refunds due to IRS error. Refer to Rev. Rul. 76-74. The following are situations in which additional interest will be allowed beyond the date determined by the Secretary or their delegate preceding the date of the initial refund check by not more than 30 days:

- A refund check is made payable to a person other than the taxpayer, and therefore may not be negotiated by the taxpayer. In such cases, the check subsequently issued payable to the taxpayer fixes the period of interest under IRC 6611 (b)(2).

- A taxpayer's refund is deposited by check as an offset against an asserted claim of another agency, but the offset is invalid or the amount due to the taxpayer exceeds the claim of the other agency. In such cases, the check subsequently issued payable to the taxpayer fixes the period of interest under IRC 6611 (b)(2).

21.5.6.4.31.2
(03-13-2025)

P- Freezes with Return Integrity Verification Operations (RIVO) Involvement

- (1) The Return Integrity Verification Operations (RIVO) identifies and intercepts refunds from returns with questionable wage and/or withholding claims, which may be identity theft related. These accounts may have a P- freeze.

Note: If there is a -A freeze on the account, work the case using normal procedures for the -A freeze. Adjust the account if needed. If the Transaction Code (TC) 841 has a blocking series of 77711, 77712, 77713 or 77714, the adjustment doesn't release the refund. Only RIVO can release the P- freeze on those accounts. After inputting an adjustment on these accounts (blocking series 77711, 77712, 77713, or 77714), initiate a Form 4442/e-4442, Inquiry Referral, to RIVO using RIVO referral category, **RIVO-CP53 (TC 841 DLN 77711/77712/77713/77714)**. Inform the taxpayer to allow 60 days before calling IRS again.

- (2) Refer to IRM 25.25.6.1.7, Taxpayer Protection Program Overview, for a listing of TPP indicators. If the account has unresolved Taxpayer Protection Program indicators, follow IRM 25.25.6.6, Non-Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers, to assist the taxpayer.
- (3) Follow the referral procedures in the chart below to resolve RIVO P- freeze accounts with no -A freeze:

Note: On certain accounts, the CP 05 is being suppressed by RIVO (indicated by a TC 971 Action Code (AC) 617) and the Letter 4464C is being issued instead. Due to systemic and timing issues, in some instances, both letters have been issued.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
1	The taxpayer is claiming identity theft	Not applicable (N/A)	Refer to IRM 21.5.6.4.35.3.1.1, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement and the Taxpayer is Claiming Identity Theft.	Of actions taken.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
2	The account has an open IDRS control with category code "PFRZ" and an IDRS number 148XXXXXX	The taxpayer is calling about a refund	No account action is required. The P- freeze posts the next cycle and a CP 05, Information Regarding Your Refund, or Letter 4464C, Questionable Refund 3rd Party Notification Letter, may be issued.	Provide the normal processing timeframe. Refer to IRM 21.4.1.4(3), Refund Inquiry Response Procedures, for processing timeframes.
3	The module has a P- freeze initiated by a RIVO IDRS number (148XX), with a DLN blocking series other than 77711	Normal processing time HAS NOT PASSED	<ol style="list-style-type: none"> 1. Take no action to release the P- freeze 2. Refer to the CP 05 or Letter 4464C for an explanation of the review. 3. Document the call in AMS and include the caller's name and contact information. 	<ol style="list-style-type: none"> 1. The refund is under review, and they need to allow normal processing time plus 60 days before calling IRS again. 2. Refer to IRM 21.4.1.4 (3), Refund Inquiry Response Procedures, for processing timeframes.
4	The module has a P- freeze initiated by a RIVO IDRS number (148XX), with a DLN blocking series other than 77711 (with or without a TC 971 AC 134)	Normal processing time HAS PASSED and NO letter has been issued	Take no action to release the P- freeze. Refer to IRM 21.5.6.4.35.3.1.2, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - No RIVO Letter or Notice Issued.	Of actions taken.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
5	The module has a P- freeze initiated by a RIVO IDRS number (148XX), with a DLN blocking series other than 77711	Normal processing time HAS PASSED and a CP 05 or Letter 4464C has been issued	<ol style="list-style-type: none"> 1. Take no action to release the P- freeze. 2. Refer to IRM 21.5.6.4.35.3.1.3, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Letter 4464C or Notice CP 05 Issued. 3. Document the call in AMS. Include the caller's name and contact information. <p>Caution: Do not issue a copy of the sanitized CP 05 from SNIP or reissue the Letter 4464C to the taxpayer.</p>	Of actions taken.
6	The module has a P- freeze initiated by a RIVO IDRS number (148XX), with a DLN blocking series other than 77711	Normal processing time has passed and RIVO has issued a Letter 2645C	Take no action to release the P- freeze. Refer to IRM 21.5.6.4.35.3.1.4, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Letter 2645C/2644C Issued.	Of actions taken.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
7	The module has a P- freeze and a TC 841 DLN Blocking Series 77711, 77712, 77713, or 77714 which indicates a bank rejected direct deposit or has a TC 971 AC 123 with MISC field "TPP Recovery"	A CP 53A, CP 53B, CP 53C, or CP 53D, has been issued Note: If a notice has not been issued, advise the taxpayer they will be receiving a notice within the next 2 weeks.	<ol style="list-style-type: none"> 1. Take no action to release the P- freeze. Only RIVO employees can release the refund. 2. Refer to the CP 53A, CP 53B, CP 53C or CP 53D for an explanation of the review. 3. Document the call in AMS and include the caller's name and contact information. <p>Note: Do not issue a copy of the sanitized CP 53A, CP 53B, CP 53C or CP 53D, from SNIP to the taxpayer.</p> <p>Caution: Additional taxpayer authentication is required on accounts where there was a CP 53 Notice series issued with or without a letter, for the tax period in question. Follow the procedures in IRM 21.1.3.2.4, Additional Taxpayer Authentication and refer to IRM 25.25.12.9, Limited Direct Deposit Refund Procedures. If the taxpayer cannot authenticate, direct them to a TAC office for help.</p>	The refund is under review and the review may take up to 10 weeks, from the date of the letter, to complete.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
8	The module has a P- freeze and a TC 841 DLN Blocking Series 77711, 77712, 77713, or 77714 which indicates a bank rejected direct deposit or has a TC 971 AC 123 with MISC field "TPP Recovery"	More than 10 weeks have passed from the issuance date of the CP letter listed in box 7, or the posting of the TC 841, if no CP letter has been issued	Initiate a Form 4442/e-4442 to RIVO using RIVO referral category, "RIVO-CP53 (TC841 DLN 77711/77712/77713/77714)".	1. You are sending a referral. 2. They should be contacted within 60 days from today.
9	The module has a P- freeze due to TC 720/841	There is an open or closed control to RIVO (refer to Exhibit 25.25.8-2, External Lead Involvement Indicators)	Refer to IRM 25.25.8.7, Responding to Taxpayer Inquiries, for more information.	Of actions taken.

21.5.6.4.32
(10-01-2010)
-P Freeze

- (1) The -P freeze is set on MFT 05 (Form 1041, U.S. Income Tax Return for Estates and Trusts), to set a beneficiary offset freeze. Refer to IRM 21.7.4.4.1.12.3, CP 208, Potential Credit Transfer Action Form 1041, and/or *Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48*.

21.5.6.4.33
(04-21-2016)
Q- Freeze

- (1) The Q- (FTD Discrepancy) freeze (BMF) is set when a BMF return posts with unclaimed excess credits. The freeze prevents the computer from offsetting to a balance due module or from refunding to the taxpayer.
- (2) The Q- freeze is set when a return has completed processing and excess FTD credits are available. The taxpayer is notified of the discrepancy in credits.
- (3) Refer to IRM 21.7.11.4.9, CP 267, No Math Error - Credit Offset Notice, and CP 268, Math Error - Credit Offset Notice - Notices of Excess Credit, for procedures for working the Q- freeze on CP 267 notices.

21.5.6.4.34
(05-24-2024)
-Q Freeze

- (1) The -Q (Unallowable Refund) freeze is set by Transaction Code (TC) 576. The freeze holds the unallowable portion of the refund. The balance of the overpayment is issued. Usually, these accounts are Examination referrals or subject to special programs such as the Revenue Protection Strategy.
- (2) The freeze is set when amounts claimed on a return are unallowable by law.
- (3) For more information, refer to IRM 4.19.14.18.6.1, Resolving the -Q Freeze.
- (4) Examination determines if the item causing the -Q freeze is allowable. DO NOT release the refund. Research Command Code (CC) AMDISA for the

current AIMS status. Refer to Exhibit 21.5.10-1, Audit Information Management System (AIMS) Status Code Guide - Field Cases, or Exhibit 21.5.10-2, Audit Information Management System (AIMS) Status Code Guide - Campus Cases, for the correct procedures. See IRM 21.5.10.3.1, Integrated Data Retrieval System (IDRS) Research Exam Issues, for more information.

- (5) On BMF accounts, the -Q freeze is set to hold credits on potential identity theft, fraud/questionable refund, and bank refund items pending review. The freeze is set by the posting of a TC 810 and applicable Responsibility Code (RC):

- RC 4 indicates a Frivolous Return.
- RC 5 indicates RICS BMF IDT/Entity Fabrication (EF) review.
- RC 6 indicates RICS Bank Lead review. See IRM 25.25.8.3.3, BMF External Lead Procedures, for more information.
- RC 8 indicates RICS Referral to SBSE.

Note: The release of the TC 810 is restricted to RIVO employees.

- (6) Take the following action when a phone call is received on a BMF account with a -Q freeze:

ROW NUMBER	IF TC 810	THEN
1	RC 4	Follow procedures in IRM 21.5.6.4.10, -E Freeze.
2	RC 5	<ul style="list-style-type: none"> • Advise the taxpayer the return is being reviewed. A notice may be sent to request additional information. Encourage the taxpayer to review their return, and if a correction is needed, file an amended return. Advise the taxpayer to allow 9 weeks from the TC 810 date for review to be completed. • If the 9 weeks have been allowed and the freeze has not been released, prepare a Form 4442/e-4442 to RIVO using category "RIVO - BMF IDT". Advise the taxpayer to allow 60 days for a response.
3	RC 6	Follow procedures in IRM 25.25.8.7, Responding to Taxpayer Inquiries.

ROW NUMBER	IF TC 810	THEN
4	RC 8	<ul style="list-style-type: none"> Advise the taxpayer the return is being reviewed. A notice may be sent to request additional information. Encourage the taxpayer to review their return, and if a correction is needed, file an amended return. For any Employment Tax Series Returns (not all BMF), if the closed control base activity code or history item within the control base section contains REF2SBSE, send Form 4442/e-4442, Inquiry Referral, via secure email, to *SBSE ET WSD Referrals. In the subject line, notate Form 4442 – REF2SBSE

21.5.6.4.35
(05-23-2025)
-R Freeze

- (1) The -R freeze is set when there is an additional tax liability pending and a Transaction Code (TC) 570 posts to a module.

Note: A subsequent TC 570 prevents the -R Freeze from systemically releasing. Follow procedures in IRM 21.5.6.4.35.2, Resolving -R Freeze, for resolution.

- (2) Refunds with Return Integrity Verification Operations (RIVO) involvement may have a -R freeze on the module. RIVO involvement can be identified by:

- A TC 570 with all fives in the blocking series and serial number of the DLN (e.g., XXXXX-XXX-55555-X) (BMF)
- A TC 971 Action Code (AC) 052
- A TC 971 AC 122
- A TC 971 AC 134
- A TC 971 AC 140
- A Computer Condition Code (CCC)/Return Condition Code (RCC) "1"
- A CCC/RCC "3" and another RIVO marker
- A Command Code (CC) NOREF history with an IDRS control base (open or closed) containing an IDRS assignment number 148XXXXXX

Note: If RIVO was unable to stop the refund with the CC NOREF, follow normal refund inquiry procedures, refer to IRM 21.4.1.4, Refund Inquiry Response Procedures.

- A TC 971 AC 199 with a RIVO MISC field, refer to IRM 25.25.5-2, Transaction Code (TC) 971 Action Code (AC) 199 Miscellaneous (MISC) Field Literals for RIVO. This transaction is not reversed, therefore, if the refund has been issued, refer to IRM 21.4.1.4, Refund Inquiry Response Procedures
- A TC 971 AC 128 with MISC field "AQCPTC191" or "AQCPTC195"
- A TC 971 AC 522 with MISC field "WI RICS IDTCLM" (BMF)
- A control previously assigned to IDRS assignment number 1481055555, with a category code of "TPPI", and a history showing potential IDT (BMF)

Note: For any Employment Tax Series Returns (not all BMF), if the closed control base activity code or history item within the control

base section contains "REF2SBSE", send Form 4442/e-4442, Inquiry Referral, via secure email, to *SBSE ET WSD Referrals. In the subject line, notate "Form 4442 – REF2SBSE". Advise the taxpayer to allow 60 days for a response.

- Unreversed Taxpayer Protection Program (TPP) indicators. Refer to IRM 25.25.6.1.7, Taxpayer Protection Program Overview, for a listing of TPP indicators. Follow IRM 25.25.6.6, Non-Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers, to assist the taxpayer

Note: If the TPP indicators have been reversed, and the refund is being held by a RIVO freeze, continue with the procedures in IRM 21.5.6.4.35.3.1, -R Freeze Phone Procedures for Accounts With Return Integrity Verification Operations (RIVO) Involvement, or IRM 21.5.6.4.35.3.2, -R Freeze Paper Procedures for Accounts With Return Integrity Verification Operations (RIVO) Involvement, as appropriate.

Thorough research is necessary to determine the proper actions needed. Follow procedures in IRM 21.5.6.4.35.3, -R Freeze Overview For Accounts With Return Integrity Verification Operations (RIVO) Involvement.

- (3) A -R freeze is set when an injured spouse claim is received with the original return. IDRS contains a TC 150 with blocking series 92 and a TC 570. Follow procedures in IRM 21.4.6, Refund Offset, to resolve these issues.
- (4) A -R freeze is set when a TC 670 posts to a debit module and creates a credit
Resolving -R Freeze, for resolution. #
- (5) A -R freeze is set when a Form 8857, Request for Innocent Spouse Relief, request is attached to a current year tax return. Refer to IRM 25.15.1.6, Form 8857, Request for Innocent Spouse Relief, for more information.
- (6) A -R freeze is set when a multiple (DUPTIN) filing condition occurs. Refer to IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - (DUPTIN Filing Condition), for more information.
- (7) A -R freeze is set when an IRC 965 Transition Tax on Unclaimed Foreign Earnings is claimed on a return for tax years 2017 and 2018. The module has a TC 670 with a Designated Payment Code (DPC) 64 and/or a CCC/RCC "3" for IMF or a CCC/RCC "X" for BMF. The account contains a TC 766 with Credit Reference Number (CRN) 263 (deferred amount) and a TC 971 AC 114 (total net tax liability under section 965). Refer to IRM 21.5.13, IRC 965 Transition Tax Procedures - Accounts Management, for more information.

IF	THEN
A phone call is received referencing IRC 965, 965 election statement, repatriation tax, or the account contains one of the IRC 965 transactions shown above	Transfer the call to: <ul style="list-style-type: none"> • IMF Ext. 1171 (1172 for Spanish) • BMF Ext. 1038 Reminder: Transfer numbers are only for IRC 965 related inquiries.

IF	THEN
Correspondence or an Amended Return received referencing IRC 965, 965 election statement, repatriation tax, or the account contains one of the IRC 965 transactions shown above	<ul style="list-style-type: none">• IMF reassign to 0134095088• BMF reassign to 0430404307 Note: For correspondence, use category code 965C. For an amended return, use category code 965X.

- (8) The -R (Additional Tax Liability) freeze is set when the following conditions occur:

ROW NUMBER	IF	THEN
1	Payment is received after account is full paid	<p>A TC 570 input with the TC 670 (payment) ensures the payment posts to the account and doesn't refund out.</p> <ol style="list-style-type: none"> 1. Research the account to ensure the payment was not misapplied to the incorrect tax period or incorrect TIN. 2. If after research you cannot determine why the payment was made or if the payment was made in error, release the TC 570 with a TC 571.
2	TC 570 posts in the same cycle as the TC 150	<ol style="list-style-type: none"> 1. Information may be missing from the return (e.g., signature, Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, if deceased taxpayer, or certificate showing court appointment, etc.). This is generated by the input of CCC/RCC "3". 2. Refer to IRM 21.5.6.4.35.2, Resolving -R Freeze. 3. If a scrambled SSN indicator "20" is present on CC ENMOD, OR an open IDRS control with control category "SCRM" or "SSA2" is present, refer case to the campus AM paper function that scrambled the SSN. Refer to IRM 21.6.2.4.3, Scrambled SSN Case Procedures, for more information.
3	An open return delinquency notice or investigation on a prior year (but not more than 6 years) holds individual income tax refunds and credit elects when a current year return is filed with the established refund amount in IRM 25.12.1.2 (2), How to Identify Delinquent Return Refund Hold	<ol style="list-style-type: none"> 1. TC 570 with "999" in the Julian date field of the DLN appear on the frozen module. 2. Follow procedures in IRM 21.5.6.4.35.2, Resolving -R Freeze, for processing when Taxpayer Delinquency Investigation (TDI) is present on the account.
4	TC 570 with TC 971 AC 151 (indicates multiple TIN filing condition)	<ol style="list-style-type: none"> 1. A DUPTIN CP 36F transcript has generated to Brookhaven Service Center (BSC) AM. 2. Refer to IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - (DUPTIN Filing Condition), for more information and IRM 21.6.7.4.5.2, Telephone Inquiries Regarding Multiple (DUPTIN) Filing Condition.
5	TC 570 with a block series "55555", and a TC 971 AC 804 and/or 805	Refer to IRM 21.5.6.4.35.4, Refund Holds, for procedures.
6	EIP is credited back to the 2020 module	A REBATEREV transcript generates. Refer to IRM 21.5.6.4.35.2, Resolving -R Freeze.

ROW NUMBER	IF	THEN
7	TC 570 with a TC 971 AC 831 with MISC Code CVC or EPE	Refund is on hold for credit review. Advise taxpayer to allow normal processing time frame. Do not release the freeze. See IRM 21.6.3.4.3, Elective Payment Elections (EPE), and IRM 21.7.4.4.8.3.38.4, Form 8936, Qualified Commercial Clean Vehicle Credit, for more information on those credits. Exception: For modules with MISC code EPE, If the module also contains a C-Freeze, refer to IRM 21.5.6.4.5.1, C-Freeze - Refund Holds, for refund release time.

- (9) If the taxpayer calls to change their address, and they do not meet the oral statement authority for the change and there is **NO Z** freeze on the account, inform the caller to complete and submit a Form 8822, Change of Address. Inform the taxpayer they can obtain a copy of Form 8822 by going to *irs.gov* or offer to mail the information to them. If there is a Z freeze on the account, follow procedures in IRM 21.5.6.4.52, -Z Freeze.
- (10) For more information on Criminal Investigation processing and when to refer to that function refer to IRM 21.5.6.4.52, -Z Freeze.

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21.5.6.4.35.1
(03-13-2025)
**-R Freeze with Credit
Card Payments**

- (1) The IRS accepts electronic credit card payments for both IMF and BMF return series. See IRM 21.2.1.48.6, Credit or Debit Card Payments (Pay by Phone or Internet), for which return series electronic credit card payments can be accepted from. You can identify these payments by:
- The number "6" in the 4th position of the Electronic Funds Transfer (EFT) number, and
 - A Document Code 19, and
 - Transaction Code (TC) 610, TC 660, TC 670
- (2) Refer to IRM 21.2.1.48, Electronic Payment Options for Individuals and Business e-file Users, for procedures on balance due credit card payments.
- (3) Refer to IRM 5.14.10.4, Direct Debit Installment Agreements, for installment agreement procedures.
- (4) Refer to IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution, for unpostable procedures.
- (5) A -R freeze is set if all the following occur:
- a. The payment creates a credit balance on the module, and
 - b. The credit card payment exceeds the balance due on the tax return by

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- (6) If the payment is in error, or the taxpayer did not authorize or intend the payment to be sent to the IRS, refer to IRM 21.4.4.7.2, Credit Card Chargebacks.
- (7) If the credit card payment exceeds the balance due on the return and the taxpayer provides documentation verifying the payment (e.g., a copy of the credit card statement), release the -R freeze to release the overpayment.
- (8) If the taxpayer is unable to provide documentation verifying the payment:

Note: Toll-free assistors send a Form 4442/e-4442, Inquiry Referral, to the Campus AM paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Use “-R freeze Other” as the referral type. Please indicate the IRM reference and request contact be made to EFTPS technicians to verify payment authorization.

- a. Suspend the case for 30 days.
- b. Fax to the Electronic Federal Tax Payment System (EFTPS) Technicians #
needing to be researched.
- c. The technician contacts the credit card company for the information and faxes it back.
- d. Upon receipt of documentation from the technician, if the taxpayer truly authorized the credit card payment(s), take any necessary action to release the -R freeze. If the payment belongs to another taxpayer, transfer the credit to the correct account. If the credit card processor could not provide any information within 30 days or was unable to provide enough information to identify the originator of the credit card payment, move the payment to the unidentified remittance file. Refer to IRM 21.2.1.20.3, Excess Collection File (XSF),, for more information.

21.5.6.4.35.2
(03-13-2025)

Resolving -R Freeze

- (1) Determine why the freeze was set. Take the following action to resolve a -R Freeze:

Exception: If there is RIVO involvement, refer to IRM 21.5.6.4.35.3, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement, for more information.

ROW NUMBER	IF	THEN
1	Freeze is due to a payment	Research to find out where the payment belongs.
2	Payment was intended for another period or another taxpayer	Transfer the payment to the correct module. Refer to IRM 21.5.8, Credit Transfers.
3	Payment belongs on module, but tax is not yet assessed	Review account for Exam or AUR involvement or an amended return. Do not release the freeze.
4	Taxpayer made payment in error, creating overpayment that should be refunded	<p>Input Transaction Code (TC) 290 for .00 using Command Code (CC) REQ54, or if the account has a TC 570 holding the overpayment, input a TC 571 using CC REQ77, to release the freeze.</p> <p>Exception: If the overpayment is the result of a credit card payment, (i.e., TC 670 DLN with Doc Code 19 and the #6 in the 4th position of the EFT Trace number), refer to IRM 21.5.6.4.35.1, -R Freeze with Credit Card Payments, for more information.</p>

ROW NUMBER	IF	THEN
5	Freeze is set due to information missing from the IMF or BMF return	<ol style="list-style-type: none"> 1. Research CC RTVUE for Computer Condition Code (CCC) (CC CD: Field on RTVUE) "3" (also match lines on the first page of return to schedules attached) and CC TXMOD for a history item or case control indicating a missing signature or other element. 2. Determine what is missing through research and probing. Note: Taxpayer may have been contacted via Letter 12C, Individual Return Incomplete for Processing: Form 1040 & 1040-S. CC ENMOD displays the selective paragraphs input on the letter. Note: If requesting a copy of the return or schedules, ask the taxpayer to write "Copy" on the return. 3. If the inquiry can be resolved by the taxpayer faxing the missing information, take proper actions to release the freeze after receipt of the faxed information. Note: When available the Enterprise Electronic Fax (EEFax) must be used in lieu of manual faxing. Refer to IRM 21.5.6.4.17 (2), I- Freeze, under missing signature only and IRS has processed the return, for procedures on accepting faxed signature and IRM 21.5.3.4.2 (5), Tax Decrease or Credit Increase Processing, for more information on faxed signatures. Note: If the account cannot be resolved once the missing information is received, prepare a Form 4442/e-4442, Inquiry Referral, and forward to the Campus AM paper function within your directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice, with the information attached. Refer to Exhibit 21.1.7-1, Campus Address, for addresses to the Campuses. Exception: If there is an open control on the account, refer Form 4442/e-4442 to the employee who has the open control with the faxed information. 4. Adjust the account as necessary. Update the Return Processable Date (RPD) with the new documents received date. Note: If a reply is received with the missing information or signature after the return due date, you must correct the original ASER posted on the taxpayer's account. Refer to IRM 21.2.4.3.40.1 (3)(a), Computer Condition Code (CCC) 3 or U- Coded Returns, for more information on updating the ASER.

ROW NUMBER	IF	THEN
		<p>5. Route the faxed information to the Image Control Team (ICT) to be scanned or attach to the original return using a TC 290 for .00, input on CC REQ54.</p> <p>Note: Call sites without access to ICT use Form 9856, Attachment Alert, or Form 10023-B, Attachment (To Be Associated With Return), to attach the information to the return.</p> <p>6. If the issue cannot be resolved and you identify a –R freeze, CCC “3”, case while staffing the AM toll-free telephone line, provide the address of the Campus AM paper function to the taxpayer to submit the requested documentation.</p> <p>7. Input the necessary documentation on the account to show the taxpayer is mailing in the information.</p>
6	Freeze is set due to a missing or incomplete Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer	<p>1. Request a completed/signed copy of Form 1310 or certificate showing court appointment, be sent or faxed. Refer to IRM 3.11.3.10.3, Documentary Evidence on a Decedent Return, for procedures on identifying a correctly completed Form 1310.</p> <p>2. When Form 1310 is received, release the refund by inputting a TC 290 for .00 using CC REQ54.</p> <p>3. If no Form 1310 is received, refer to IRM 21.4.3.5.5 (6) and (11), Resolving Returned Refunds (Unexpired Checks), for procedures concerning the credit.</p> <p>Caution: A manual refund may be necessary. Refer to IRM 21.4.1.5.9.4, Deceased Taxpayers. If a manual refund is required, send a Form 4442/e-4442 to the Campus AM paper function within your Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice.</p>
7	Freeze is due to a refund hold that hasn't systemically released in the proper timeframe. See IRM 21.5.6.4.35.4, Refund Holds.	More research needs to be completed to determine why the refund has not released. If the case has an open control, then prepare a Form 4442/e-4442 to the open control.
8	Freeze is set due to an ITIN that has expired with or without name control change	<p>Research if ITIN is active and entity is updated. If it is, release freeze. To release the freeze input TC 290 for .00 using CC REQ54, or if the account has a TC 570 holding the overpayment, input a TC 571 using CC REQ77, to release the freeze. If it isn't, see IRM 3.21.263.2.1, How to Identify Expired/Deactivated ITINs, for more information.</p> <p>For math error correction, refer to IRM 3.21.263.8.7, Math Errors, for more information.</p>

ROW NUMBER	IF	THEN
9	Control base is closed, and TC 840/ 571 has been input	Freeze automatically releases when the transaction posts.
10	TC 290 was input, with blocking series 98 or 99	Claim was disallowed and Letter 105C, Claim Disallowed, was issued.
11	TDI is present on the account	<ol style="list-style-type: none"> 1. Refer to IRM 25.12.1.2, How to Identify Delinquent Return Refund Hold, for more information. Once it is determined the Toll-Free contact is a Delinquent Return Refund Hold, do not address the case in any way. Advise the taxpayer to call 866-897-3315, (hours of operation between 7:00 A.M. and 7:00 P.M., Central Time). This is the number provided on the CP 63, We're Holding Your Tax Refund, Unfiled Tax Returns Being Requested, they receive. 2. There is no indication the refund is part of the TDI Refund hold program (does not have the criteria in IRM 25.12.1.2, How to Identify Delinquent Return Refund Hold), explain no refund can be issued until taxpayer complies more fully. Inform the taxpayer they can obtain a copy of any missing forms by going to <i>irs.gov</i> or offer to mail the information to them. 3. Further questions about the TDI issue should be referred to the proper function. 4. Refer to IRM 5.19.2, Individual Master File (IMF) Return Delinquency, for more information on TDIs. 5. Refer to IRM 25.12.1.12, Taxpayer Responses Received in Accounts Management (AM), for more information on delinquent return refund hold issues. <p>Note: If taxpayer is claiming a hardship, follow TAS procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.</p>
12	The freeze is set due to an injured spouse claim filed with the original return (the TC 150 DLN has blocking series 92)	<ol style="list-style-type: none"> 1. Advise the taxpayer to allow 11 weeks for Electronic Filing (ELF) returns and 14 weeks for paper return processing, from the date the original return was received, for the injured spouse claim to be worked (unless extended timeframe of 18 weeks for e-file and 20 weeks for paper are in effect, research SERP Alerts). <p>Note: Use the Julian date on CC TXMOD</p> <ol style="list-style-type: none"> 2. Refer to IRM 21.4.6.6.4, Injured Spouse Inquiries, for more information. <p>Exception: If Form 8379, Injured Spouse Allocation, was filed for any filing status other than Married Filing Joint (FS 2), release the refund with a TC 571.</p>
13	TC 570 with TC 971 AC 151	Refer to IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - (DUPTIN Filing Condition), for more information.

ROW NUMBER	IF	THEN
14	Freeze is due to either EIP credited back to the 2020 or 2021 module or AdvCTC credited back to the 2021 module creating a REBATEREV transcript AND there is an open control to an employee	AM Employees: <ul style="list-style-type: none"> Add the information to the CII case as a Case Note (CN). Advise taxpayer to allow 30 days for a response. NON-AM Employees: Prepare Form 4442/e-4442. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access.
15	Freeze is due to either EIP credited back to the 2020 or 2021 module or AdvCTC credited back to the 2021 module creating a REBATEREV transcript AND there is an open control to a clerical function or a team number	DO NOT initiate contact with a clerical team. AM Employees: <ul style="list-style-type: none"> Put the control in "B" status and release the freeze by following procedures in IRM 21.6.3.6 (4) and (5), REBATEREV (REBV) Transcripts. Close the control as appropriate. NON-AM employees: Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.

- (2) If you question the taxpayer and research IDRS, and still cannot determine why the -R freeze is present,
- Advise taxpayer to send a complete return with all schedules and attachments (e.g., Form W-2, Schedule A, B, C, etc.) to the AM paper function within your directorate, except Puerto Rico who will advise the taxpayer to send the return to the Brookhaven Campus paper function until further notice. The return must have original signature(s) and date(s), not a photocopy. For more information refer to Exhibit 21.1.7-1, Campus Address. It is very important that you instruct the taxpayer to write "Copy" or "Duplicate" on the top of the tax return the taxpayer is sending in. This prevents the return from being sent to Submission Processing.
 - Input a history item on AMS.
 - Upon receipt of the return, review the account and make the necessary adjustments to release the freeze.
 - If taxpayer does not send in the return in the proper timeframe for the response, input a history item on AMS and close your control. Do not release the R freeze.

21.5.6.4.35.3
(05-01-2023)
**-R Freeze Overview for
Accounts with Return
Integrity Verification
Operations (RIVO)
Involvement**

- (1) The Return Integrity Verification Operations (RIVO) identifies and intercepts refunds from returns with questionable wage and/or withholding claims, which may include identity theft related issues. For a listing of RIVO indicators, refer to IRM 21.5.6.4.35, -R Freeze.
- (2) If the return is verified at any point in the RIVO process, the refund is released. If RIVO has taken action to release the refund, indicated by a pending transaction (Transaction Code (TC) 290 for .00, TC 571, or a TC 972 Action Code (AC) 134) and the refund is not being held by another function, advise the taxpayer to allow four to six weeks to receive the refund. Advise the taxpayer they can obtain the status of their refund by using one of our automated systems, see IRM 21.4.1.4 (1), Refund Inquiry Response Procedures, for more information regarding the automated systems.

Note: If the return was selected as “Can’t Verify” (TC 971 AC 134 with MISC field: “CAN’T VERIFY”) and the income verifies per Command Code (CC) IRPTR, advise the taxpayer to monitor Where’s My Refund on *irs.gov* for information regarding the refund issuance.

- (3) If the return was zeroed out by RIVO (the address may have been updated to the service center address), prepare Form 4442/e-4442, Inquiry Referral, to RIVO, using category “RIVO - Complex Issue not ID Theft”. Advise the taxpayer not to call back before 9 weeks as no information will be available.

21.5.6.4.35.3.1
(05-23-2025)
**-R Freeze Phone
Procedures for
Accounts with Return
Integrity Verification
Operations (RIVO)
Involvement**

- (1) If Return Integrity Verification Operations (RIVO) generated the -R freeze condition, and there is no -A freeze on the account, DO NOT release the -R freeze set by RIVO. If there is a Math Error on the account that needs to be corrected, refer to IRM 21.5.6.4.35.3.2, -R Freeze Paper Procedures for Accounts with Return Integrity Verification Operations (RIVO) Involvement.
- (2) If the taxpayer is calling about the status of their amended return, refer to IRM 21.5.6.4.2, -A Freeze, for amended return processing timeframes. Proceed with caution before responding to the taxpayer. If the taxpayer is calling about the status of their refund and there is both a -R and -A freeze on the account, do not refer to RIVO. RIVO cannot take action until the -A freeze is resolved.

Reminder: All overpayments (original returns and amended returns) with EITC and/or ACTC for the current year cannot be refunded until February 15th. Refer to IRM 21.5.6.4.5, C- Freeze, for more information.

- (3) If there is a -L freeze, in addition to the -R freeze on the account, research Command Code (CC) AMDISA for the status code. Refer to IRM 21.5.10.5, TS Accounts Management Call Transfers to Exam.
- (4) If action has been taken by RIVO to release the refund, indicated by a pending transaction (Transaction Code (TC) 290 for .00, TC 571 or a TC 972 Action Code (AC) 134) and the refund is not being held by any other function, advise the taxpayer to allow four to six weeks for receipt of the refund. If a RIVO letter has been issued to the taxpayer, apologize for the inconvenience and advise the taxpayer to disregard the letter. Advise the taxpayer they can obtain the status of their refund by using one of our automated systems, see IRM 21.4.1.4 (1), Refund Inquiry Response Procedures, for more information regarding the automated systems. If timeframe has been met and refund is still being held by RIVO, prepare Form 4442/e-4442 using referral category “RIVO - Unresolved Module Freeze Only”

Note: If the return was selected as Can't Verify (TC 971 AC 134 with MISC field: "CAN'T VERIFY") and the income verifies per CC IRPTR, advise the taxpayer to monitor Where's My Refund on *irs.gov* for information regarding the refund issuance.

- (5) For all other calls where RIVO is holding the refund with a -R freeze, follow the guidance listed below to determine the proper actions. If multiple notices/letters or RIVO markers are present, follow the procedures for the last notice/letter or RIVO marker on the account.

Exception: If the account contains prior AQC markers that are followed by a CP 05 or Letters 4464C, 2645C, or 2644C, follow the procedures below for RIVO AQC indicators present.

Reminder: Research CC TXMOD and CC ENMOD for RIVO notices/letters.

ROW NUMBER	IF	THEN
1	The taxpayer is claiming identity theft	Refer to IRM 21.5.6.4.35.3.1.1, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement and the Taxpayer is Claiming Identity Theft.
2	<p>The account has Automated Questionable Credit (AQC) indicators: A TC 971 AC 140, TC 971 AC 122, TC 971 AC 128 (TC 971 AC 128 with MISC field "AQCPTC191" or "AQCPTC195") OR open control to IDRS number 1487877777 with an activity field of "AQC6X" or "AQC6XATAO", see IRM 25.25.7.2, Automated Questionable Credit (AQC) Inventory Types</p> <p>Exception: A TC 971 AC 122 with a MISC field of "7S", "7S1", "7V", "7W1" or "7Z (1-6)", are not AQC, unless a subsequent TC 971 AC 122 posts with another AQC inventory type in the MISC field. Do not refer the taxpayer to AQC. Follow the procedures in the rows below based on whether a notice or letter has been issued.</p>	<ul style="list-style-type: none"> AQC and TAC assistors, refer to IRM 25.25.7.9, Phone Calls Received via Toll-Free line 855-873-2100 or TAC Appointments, for guidance and procedures. Non-AQC assistors, advise the taxpayer to call AQC at 855-873-2100. Provide the hours of operation Monday through Friday - 7:00 A.M. to 9:00 P.M. CT. <p>Exception: DO NOT refer the taxpayer to AQC if the account has an AQC indicator but the original refund was released, regardless of whether a letter was issued (Letter 4800C /Letter 3219C).</p>

ROW NUMBER	IF	THEN
3	<p>The account has a TC 971 AC 122 with a MISC field of "ZX" ("X"=1-6) without a subsequent TC 971 AC 122 with another AQC inventory type in the MISC field, do not refer the taxpayer to AQC.</p> <ol style="list-style-type: none"> 1. If the taxpayer has received the Letter 474C, see 1) in "then" column. 2. If the account shows the Letter 474C has been sent up to 14 days ago, but the taxpayer has not received it, see 2) in "then" column. 3. If the account shows the Letter 474C has been sent more than 14 days ago but the taxpayer has not received it, see 3) in "then" column. 4. If the account does not show the Letter 474C has been issued, see 4) in then column. 	<ol style="list-style-type: none"> 1. See Note below. 2. Advise the taxpayer to allow 14 days from the date of issuance to receive the letter. See Note below. 3. Prepare a Form 4442/e4442 to the RIVO AQC queue requesting re-issuance of the Letter 474C and advise the caller to allow 60 days to receive the letter. See Note below. 4. Advise the caller they should receive the letter within 60 days from the date of the first call regarding this issue. See Note below. <p>Note: In all scenarios: Advise the taxpayer to carefully read the explanation for the disallowance in their Letter 474C and submit required documentation to claim the IRC 1341 credit amount for which they are eligible. If the amount for which they are eligible is different from the amount claimed on their original return, advise them to file an amended return. Refer the caller to Pub 525, Taxable and Non-taxable Income, and Form 14823, Supporting Documents to Prove Your Claim of Right Credit Internal Revenue Cod (IRC) Section 1341. Advise the taxpayer to allow the standard time frame for processing amended returns.</p>
4	<p>The account has a TC 971 AC 052 with a MISC field of "FRIV FILER" AND it has been less than 45 days since the posting date of the TC 150</p> <p>Exception: If the account has a -E freeze, refer to IRM 21.5.6.4.10, -E Freeze.</p>	<p>Advise the taxpayer to allow 45 days for IRS to review the return.</p>
5	<p>The account has a TC 971 AC 052 with a MISC field of "FRIV FILER" AND it has been 45 or more days since the posting date of the TC 150</p> <p>Exception: If the account has a -E freeze, refer to IRM 21.5.6.4.10, -E Freeze.</p>	<ol style="list-style-type: none"> 1. Prepare Form 4442/e-4442 using referral category "RIVO -Fivolous Filer Program (FRP)", 2. Advise the taxpayer to allow 60 days for a response.

ROW NUMBER	IF	THEN
6	A RIVO notice or letter has not been issued (CP 05, CP 05A, Letter 4464C, Letter 2645C)	Refer to IRM 21.5.6.4.35.3.1.2, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - No RIVO Letter or Notice Issued.
7	A CP 05 or Letter 4464C has been issued	Refer to IRM 21.5.6.4.35.3.1.3, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Notice CP 05 or Letter 4464C Issued.
8	A Letter 2645C has been issued	Refer to IRM 21.5.6.4.35.3.1.4, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Letter 2645C/ 2644C Issued.
9	A CP 05A has been issued	Refer to IRM 21.5.6.4.35.3.1.5, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Notice CP 05A Issued.

21.5.6.4.35.3.1.1
(02-01-2023)

-R Freeze with Return Integrity Verification Operations (RIVO) Involvement and the Taxpayer is Claiming Identity Theft

- (1) A return is present on the account and the Return Integrity Verification Operations (RIVO) is holding the refund (indicated by a posted Transaction Code (TC) 971 Action Code (AC) 134, a TC 971 AC 199, or a Computer Condition Code (CCC)/Return Condition Code (RCC) "1") and the taxpayer is claiming identity theft. Follow the guidance in the chart below to advise the taxpayer:

IF	THEN
The account has AQC indicators: A TC 971 AC 140, TC 971 AC 122, TC 971 AC 128 (TC 971 AC 128 with MISC field "AQCPTC191" or "AQCPTC195") OR open control to IDRS number 1487877777 with an activity field of "AQC6X" or "AQC6XATAO", see IRM 25.25.7.2, Automated Questionable Credit (AQC) Inventory Types	<ul style="list-style-type: none"> AQC assistors refer to IRM 25.25.7.9, Phone Calls Received via Toll-Free line 855-873-2100 or TAC Appointments, for guidance and procedures. Non-AQC assistors, advise the taxpayer to call AQC at 855-873-2100. Provide the hours of operation Monday through Friday - 7:00 A.M. to 9:00 P.M. CT.
The account has unreversed TPP indicators (TC 971 AC 121/124/129)	Refer to IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research.
The refund is being held by RIVO (with or without the issuance of any RIVO letters)	<ul style="list-style-type: none"> Prepare Form 4442/e-4442, Inquiry Referral, using referral category "RIVO - ID Theft Issue". Provide the taxpayer with the identity theft information, refer to IRM 25.23.12.2, Identity Theft Telephone General Guidance.

- (2) If your area does not have access to AMS to initiate an e-4442, or AMS is not available, follow paper referrals procedures:

- a. Prepare a Form 4442 using referral category "RIVO - ID Theft Issue",
- b. Use activity code "4442TAP04", (Ogden RIVO function works paper referrals)

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21.5.6.4.35.3.1.2
(05-01-2023)

**-R Freeze with Return
Integrity Verification
Operations (RIVO)
Involvement - No RIVO
Letter or Notice Issued**

- (1) A return is present on the account and the Return Integrity Verification Operations (RIVO) is holding the refund (indicated by a posted Transaction Code (TC) 971 Action Code (AC) 134, a TC 971 AC 199, a Computer Condition Code (CCC)/Return Condition Code (RCC) "1" or CCC/RCC "3" (accounts with a CCC/RCC 3 must have another RIVO marker), including accounts where RIVO has stopped the refund via Command Code (CC) NOREF. Research of the account indicates that RIVO **has not** issued any of the following notices/letters:

- CP 05, We're Holding Your Refund
- Letter 4464C, Questionable Refund Hold
- Letter 2645C, Interim Letter
- Letter 2644C, Second Interim Letter
- Notice CP 05A, We're Holding Your Refund Until We Finish Reviewing Your Tax Return

Reminder: Research CC TXMOD and CC ENMOD for RIVO notices/letters.

- (2) Advise the taxpayer that we select some returns to determine if income, expenses, and credits are being reported accurately. Recommend the taxpayer review their return and all income information statements (e.g., Form W-2) to ensure all income and withholding matches the information reported on the return. If they determine they have made an error, file an amended return. Refer to IRM 21.5.2.4.3, Adjustments Requiring An Amended Return or Taxpayer Documentation, and follow the procedures in the chart below to provide more guidance to the taxpayer:

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
1	<p>One of the following has posted to the account: a TC 971 AC 134, a CCC/ RCC "1", a CCC/ RCC "3", or a CC NOREF control to RIVO</p> <p>Note: If a TC 971 AC 199 is present and posted after the posting of the return, see the proper row below.</p>	<p>It has been less than 45 days since the posting date of the TC 150 or less than 9 weeks from the authentication date for prior Taxpayer Protection Program (TPP) cases</p>	<p>No account action is required.</p>	<p>Their return is under review and to allow 45 days from the posting date of the TC 150 for additional review of the return or 9 weeks for prior TPP cases.</p>
2	<p>One of the following has posted to the account: a TC 971 AC 134, a CCC/ RCC "1", a CCC/ RCC "3", or a CC NOREF control to RIVO</p> <p>Note: If a TC 971 AC 199 is present and posted after the posting of the return, see the proper row below.</p>	<p>It has been 45 or more days since the posting date of the TC 150 or 9 weeks or more from the authentication date for prior TPP cases</p>	<p>Prepare Form 4442/ e-4442, Inquiry Referral, and forward to RIVO using referral category "RIVO - Unresolved Module Freeze Only".</p>	<p>You are sending a referral AND they should be contacted within 60 days.</p>

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
3	One of the following has NOT posted to the account: a TC 971 AC 134, a CCC/RCC "1", a CCC/RCC "3", or a CC NOREF control to RIVO Note: If a TC 971 AC 199 is present and posted after the posting of the return, see the proper row below.	The account contains a TC 971 AC 122 with a MISC field of "7S", "7S1", or "7V" and It has been 60 or more days since the posting date of the TC 150	Prepare Form 4442/ e-4442 and forward to RIVO using referral category "RIVO - Unresolved Module Freeze Only."	You are sending a referral AND they should be contacted within 60 days.
4	The TC 971 AC 199 has posted to the account	It has been less than 120 days since the TC 971 AC 199 has posted to the account	No account action is required.	Their return is under review and to allow 120 days from the posting date of the TC 971 AC 199. Note: If multiple TC 971 AC 199 are present, use the 23C date of the last posted TC 971 AC 199.
5	The TC 971 AC 199 has posted to the account	It has been 120 days or more since the TC 971 AC 199 posted to the account	Prepare Form 4442/ e-4442 and forward to RIVO using referral category "RIVO - Unresolved Module Freeze Only".	You are sending a referral AND they should be contacted within 60 days.

(3) If your area does not have access to AMS to initiate an e-4442, or AMS is unavailable, follow paper referrals procedures:

- a. Prepare a Form 4442 using referral category "RIVO - Unresolved Module
- b. Use activity code "4442TAP04", (Ogden RIVO function works paper referrals)

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21.5.6.4.35.3.1.3
(03-13-2025)
**-R Freeze with Return
Integrity Verification
Operations (RIVO)
Involvement - RIVO
Notice CP 05 or Letter
4464C Issued**

- (1) A return is present on the account and Return Integrity Verification Operations (RIVO) is holding the refund (indicated by a posted Transaction Code (TC) 971 Action Code (AC) 134, a TC 971 AC 199, a Computer Condition Code (CCC)/ Return Condition Code (RCC) "1"). Research Command Code (CC) TXMOD and CC ENMOD for indication that RIVO **has** issued one of the following notices/letters:

- CP 05, We're Holding Your Refund
- Letter 4464C, Questionable Refund Hold

Note: If the account has TPP criteria, refer to IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue Not Resolved.

- (2) On certain accounts, the CP 05 is being suppressed by RIVO (indicated by a TC 971 AC 617). If both the CP 05 and the Letter 4464C have been issued, use the Letter 4464C issuance date to determine the timeframe. If multiple Letters 4464C have been issued, use the latest issuance date to determine the timeframe. For the CP 05, the issuance date can be determined by the posting date of the TC 971 AC 804 and the TC 971 AC 044.
- (3) Advise the taxpayer that we select some returns to determine if income, expenses, and credits are being reported accurately, and that the entire review process can take up to 180 days from the posting of the CP 05 or latest Letter 4464C. Advise the taxpayer they should receive periodic notices throughout the process. Recommend the taxpayer review their return and each income information statement, e.g., Form W-2, to ensure all income and withholding matches the information reported on the return. If they determine they have made an error, file an amended return. Refer to IRM 21.5.2.4.3, Adjustments Requiring An Amended Return or Taxpayer Documentation, and follow the procedures listed below to provide more guidance to the taxpayer:

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
1	The taxpayer states they have not received a letter	The CP 05 OR the Letter 4464C was issued less than 60 days ago	No action is required.	<ul style="list-style-type: none"> • They need to allow 60 days from the issuance date of the CP 05 or Letter 4464C, for either a new notice or refund. Apologize for the delay. • Verbally provide the taxpayer with the guidance in the CP 05 or Letter 4464C, as appropriate.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
2	<p>The taxpayer states they have not received a letter</p> <p>Note: If a TC 971 AC 199 is posted to the account after the issuance date of the notice or letter, see the proper row below.</p>	<p>The CP 05 OR the Letter 4464C was issued 60 days or more ago</p>	No action is required.	<ul style="list-style-type: none"> Verbally provide the guidance in the CP 05 or Letter 4464C, as appropriate. Remind the taxpayer that the entire review process can take up to 180 days for the posting of the latest CP 05 or Letter 4464C, and to look for either a new notice or refund. Apologize for the delay.
3	<p>The taxpayer states they have received the CP 05 or Letter 4464C</p> <p>Note: If a TC 971 AC 199 is posted to the account after the issuance date of the notice or letter, see the proper row below.</p>	<p>The CP 05 OR the Letter 4464C was issued less than 60 days ago</p>	No action is required.	<p>The IRS is holding their refund until we finish reviewing the tax return and to allow 60 days from the issuance date of the CP 05 or Letter 4464C Apologize for the delay.</p>

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
4	<p>The taxpayer states they have received the CP 05 or Letter 4464C</p> <p>Note: If a TC 971 AC 199 is posted to the account after the issuance date of the notice or letter, see the proper row below.</p>	<p>The CP 05 OR the Letter 4464C was issued 60 days or more ago</p>	No action is required.	<p>Remind the taxpayer that the entire review process can take up to 180 days from the posting of the CP 05 or latest Letter 4464C to receive either a refund or new notice. Apologize for the delay.</p>
5	A TC 971 AC 199 has posted to the account after the issuance of the CP 05 or Letter 4464C	It has been less than 120 days since the TC 971 AC 199 has posted to the account	No action is required.	<p>Their return is under review and to allow 120 days from the posting date of the TC 971 AC 199.</p> <p>Note: If multiple TC 971 AC 199 are present, use the 23C date of the last posted TC 971 AC 199.</p> <p>Apologize for the delay.</p>
6	A TC 971 AC 199 has posted to the account after the issuance of the CP 05 or Letter 4464C	It has been 120 days or more since the TC 971 AC 199 posted to the account	Prepare Form 4442 /e-4442, Inquiry Referral, and forward to RIVO using referral category "RIVO - Unresolved Module Freeze Only".	You are sending a referral and they should be contacted within 60 days.
7	The CP 05 OR the Letter 4464C was issued	It has been 120 days or more since the issuance date with no RIVO action	Prepare Form 4442/e-4442 and forward to RIVO using referral category "RIVO - Unresolved Module Freeze Only".	You are sending a referral and they should be contacted within 60 days.

Reminder: An explanation of the Notice CP 05 and an example of the notice can be found on *irs.gov*.

- (4) If your area does not have access to AMS to initiate an e-4442, or AMS is unavailable, follow paper referrals procedures:
 - a. Prepare a Form 4442 using referral category “RIVO - Unresolved Module
 - b. Use activity code “4442TAP04”, (Ogden RIVO function works paper referrals)

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21.5.6.4.35.3.1.4
(03-13-2025)

-R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Letter 2645C/2644C Issued

- (1) A return is present on the account and the Return Integrity Verification Operations (RIVO) is holding the refund (indicated by a posted Transaction Code (TC) 971 Action Code (AC) 134, a TC 971 AC 199, or a Computer Condition Code (CCC)/Return Condition Code (RCC) “1”) **and** a Letter 2645C, Interim Letter, and/or Letter 2644C, Second Interim Response, **has been** issued, as indicated by a TC 971 AC 123 with the letter number in the miscellaneous (MISC) field or by a history on Command Code (CC) ENMOD.
- (2) RIVO initiates Letter 2645C, Interim Letter, on certain accounts when the verification process or referral process has been delayed. The Letter 2645C advises the taxpayer that RIVO needs an additional 60 days, from the date of the letter, to review the return.
- (3) If RIVO is unable to complete the verification or referral process within the 60 days, they initiate a Letter 2644C, Second Interim Response, advising the taxpayer that RIVO needs an additional 60 days, from the date of the letter, to review the return.
- (4) Advise the taxpayer that we select some returns to determine if income, expenses, and credits are being reported accurately. Recommend the taxpayer review their return and each income information statement (e.g., Form W-2) to ensure all income and withholding matches the information reported on the return. If they determine they have made an error, file an amended return. Refer to IRM 21.5.2.4.3, Adjustments Requiring an Amended Return or Taxpayer Documentation, and follow the procedures listed below to provide more guidance to the taxpayer:

Reminder: The Letter 2644C is only issued if the suspense timeframe for the Letter 2645C has passed. The procedures below are identical for both letters and actions can be repeated if both letters have been issued. Use the last letter issued to determine the beginning of the 60-day timeframe.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
1	The taxpayer states they have not received a Letter 2645C or Letter 2644C	The Letter 2645C or Letter 2644C was issued less than 60 days ago	No action is required.	The IRS is holding their refund until we finish reviewing the tax return and to allow 60 days from the latest issuance date of the Letter 2645C or Letter 2644C. Apologize for the delay.
2	The taxpayer states they have not received a letter Note: If a TC 971 AC 199 is posted to the account after the issuance date of either letter, see the proper row below.	The Letter 2645C or Letter 2644C was issued 60 days or more ago	No action is required.	They should be contacted within 60 days from the latest issuance date of the Letter 2645C or Letter 2644C. Apologize for the delay.
3	The taxpayer states they have received the Letter 2645C or Letter 2644C	The Letter 2645C or Letter 2644C was issued less than 60 days ago	No action is required.	The IRS is holding their refund until we finish reviewing the tax return and to allow 60 days from the latest issuance date of the Letter 2645C or Letter 2644C. Apologize for the delay.
4	The taxpayer states they have received the Letter 2645C or Letter 2644C Note: If a TC 971 AC 199 is posted to the account after the issuance date of either letter, see the proper row below.	The Letter 2645C or Letter 2644C was issued 60 days or more ago	No action is required.	They should be contacted within 120 days from the issuance date of the Letter 2645C or Letter 2644C. Apologize for the delay.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
5	A TC 971 AC 199 has posted to the account after the issuance of the Letter 2645C or Letter 2644C	It has been less than 120 days since the TC 971 AC 199 has posted to the account	No action is required.	<p>Their return is under review and to allow 120 days from the posting date of the TC 971 AC 199.</p> <p>Note: If multiple TC 971 AC 199 are present, use the 23C date of the last posted TC 971 AC 199.</p> <p>Apologize for the delay.</p>
6	A TC 971 AC 199 has posted to the account after the issuance of the Letter 2645C or Letter 2644C	It has been 120 days or more since the TC 971 AC 199 posted to the account	Prepare Form 4442/ e-4442, Inquiry Referral, and forward to RIVO using referral category "RIVO - Unresolved Module Freeze Only".	You are sending a referral and they should be contacted within 60 days.
7	Letter 2645C or Letter 2644C was issued	It has been 120 days or more since the issuance date with no RIVO action	Prepare Form 4442/ e-4442 and forward to RIVO using referral category "RIVO - Unresolved Module Freeze Only".	You are sending a referral and they should be contacted within 60 days.

- (5) If your area does not have access to AMS to initiate an e-4442, or AMS is unavailable, follow paper referrals procedures:

- a. Prepare a Form 4442 using referral category "RIVO - Unresolved Module
- b. Use activity code "4442TAP04", (Ogden RIVO function works paper referrals)

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21.5.6.4.35.3.1.5
(03-13-2025)

-R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Notice CP 05A Issued

- (1) A return is present on the account and Return Integrity Verification Operations (RIVO) is holding the refund (indicated by a posted Transaction Code (TC) 971 Action Code (AC) 134, a TC 971 AC 199, a Computer Condition Code (CCC)/ Return Condition Code (RCC) "1").
- (2) The account has a TC 971 AC 199 with a RIVO MISC field, see Exhibit 25.25.5-2, Transaction Code (TC) 971 Action Code (AC) 199 Miscellaneous (MISC) Field Literals for RIVO, and a TC 971 AC 804 with a MISC field of "CP 05A" and a TC 971 AC 044 with a MISC field of "CP 05A". The notice section

of Command Code (CC) TXMODA or history section of CC ENMOD should indicate a CP 05A notice was issued and provide the cycle date of the issuance.

- (3) The CP 05A instructs the taxpayer to respond to RIVO with documentation for the return they filed or RIVO may disallow all or part of the refund.
- (4) Follow the guidance listed below to determine the proper actions:

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
1	The taxpayer states they have not received the CP 05A OR states they have received the notice and have not responded	N/A	No account action is required.	<ul style="list-style-type: none"> Verbally provide the taxpayer with the guidance in the CP 05A and explain to the taxpayer what is needed to substantiate the income and withholding. Advise the taxpayer to submit their documentation via the Documentation Upload Tool (DUT) at <i>irs.gov</i>. Taxpayers must include their taxpayer identification number (TIN) and tax period on each page of their response. If the taxpayer states they do not have internet access or they attempted to access DUT but their browser is not supported, advise them to fax the documentation for the return to E-Fax number (855) 851-8440 or if they are unable to fax, mail to: Internal Revenue Service, 3211 S Northpointe Dr, STOP M2004, Fresno, CA 93725-1959.
2	The taxpayer states they made an error on the return	N/A	No action is required.	File an amended return, refer to IRM 21.5.2.4.3, Adjustments Requiring an Amended Return or Taxpayer Documentation.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
3	The taxpayer has responded to the notice	It is less than 60 days since the taxpayer sent in the requested information (there may be an open control to RIVO (IDRS number 148XXXXXXX, category "CP5A"))	No action is required.	Allow 60 days from the date they sent in the information or the received date of the correspondence if there is an open control to RIVO.
4	The taxpayer has responded to the notice	It is 60 days or more since the taxpayer sent in the requested information, the account is unresolved, and there is NO open or closed control to RIVO (IDRS number 148XXXXXXX, category "CP5A")	No action is required.	Resubmit the documentation for the return on DUT. If unable to access DUT, fax to E-Fax number (855) 851-8440 or if they are unable to fax, mail to: Internal Revenue Service, 3211 S Northpointe Dr, STOP M2004, Fresno, CA 93725-1959.
5	The taxpayer has responded to the notice	There is an open control to RIVO (IDRS number 148XXXXXXX, category "CP5A") AND It is 60 days or more from the received date of the correspondence	Prepare Form 4442/ e-4442, Inquiry Referral, and forward to RIVO using referral Category "RIVO - WOW CP 05A".	You are sending a referral and to allow 60 days for a response.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
6	The taxpayer has responded to the notice	RIVO has taken action on the account as indicated by any of the following: A closed RIVO control (IDRS number 148XXXXXXX, category "CP5A") A TC 29X A Letter 105C or Letter 106C or Letter 89C A pending or posted TC 840 or TC 846	No action is required. Exception: If the adjustment is deleted (DQ), refer the case back to Category "RIVO - WOW CP 05A".	<ul style="list-style-type: none"> If RIVO has issued a letter, advise the taxpayer that a letter has been issued and to follow the guidance in the letter. If RIVO has released the refund (in whole or in part), advise the taxpayer of the refund date based on the TC 840 or TC 846, if present. If not present, advise the taxpayer of an estimated refund date of four to six weeks from the input date of the TC 29X.

- (5) If your area does not have access to AMS to initiate an e-4442, or AMS is unavailable, follow paper referrals procedures:

- a. Prepare a Form 4442 using referral category "RIVO - WOW CP 05A",
- b. Use activity code "4442TAP04", (Ogden RIVO function works paper referrals)

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21.5.6.4.35.3.2
(05-23-2025)

**-R Freeze Paper
Procedures for
Accounts with Return
Integrity Verification
Operations (RIVO)
Involvement**

- (1) For accounts where the refund is being held by a RIVO -R freeze and no -A freeze is present, take the following actions:

ROW NUMBER	IF	AND	THEN
1	A response is received to the Letter 4800C, Letter 3219C or Letter 89C via Correspondence Imaging Inventory (CII)	The account contains AQC markers (Transaction Code (TC) 971 Action Code (AC) 122, TC 971 AC 140 or TC 971 AC 128 with MISC field)	<ul style="list-style-type: none"> • Fax correspondence to 855-855-0616 and close your CII case. • If an interim letter has been sent through CII, send the taxpayer a Letter 86C, refer to IRM 21.3.3.4.2.1, Use of 86C Letter- Referring Taxpayer Inquiry/Forms to Another Office, advising the taxpayer that their correspondence is being transferred to RIVO for resolution and providing the AQC phone number, 855-873-2100 and the hours of operation, Monday through Friday - 7:00 A.M. to 9:00 P.M. CT. Provide a 60-day timeframe.
2	A response to CP 05A is received via CII	<p>There is a RICS/RIVO initiated -R freeze and no -A freeze</p> <p>Exception: If the account contains AQC markers (TC 971 AC 122, TC 971 AC 140 or TC 971 AC 128 with MISC field), follow procedures in the first box above.</p>	<ul style="list-style-type: none"> • Initiate a Form 4442/e-4442, Inquiry Referral, using "RIVO - WOW CP 05A." • Note: Do not include CII documents with the referral. RIVO has access to AMS to view CII documents. • If an interim letter has been sent through CII, send the taxpayer a Letter 86C, refer to IRM 21.3.3.4.2.1, Use of 86C Letter- Referring Taxpayer Inquiry/Forms to Another Office, advising the taxpayer that their correspondence is being transferred to RIVO for resolution. Provide a 60-day timeframe. • Close your CII case.

ROW NUMBER	IF	AND	THEN
3	<p>A response to any of the following other RIVO letters is received via CII:</p> <ul style="list-style-type: none"> • CP 05 • Letter 4464C • Letter 2644C • Letter 2645C 	<p>There is a RICS/RIVO initiated -R freeze and no -A freeze</p> <p>Exception: If the account contains AQC markers (TC 971 AC 122, TC 971 AC 140 or TC 971 AC 128 with MISC field), follow procedures in the first box above.</p>	<ul style="list-style-type: none"> • Initiate a Form 4442/e-4442, Inquiry Referral, using "RIVO Unresolved Module Freeze Only." • Note: Do not include CII documents with the referral. RIVO has access to AMS to view CII documents. • If an interim letter has been sent through CII, send the taxpayer a Letter 86C, refer to IRM 21.3.3.4.2.1, Use of 86C Letter- Referring Taxpayer Inquiry/Forms to Another Office, advising the taxpayer that their correspondence is being transferred to RIVO for resolution. Provide a 60-day timeframe. • Close your CII case.
4	<p>A response/inquiry is received for a non-RIVO issue (math error notice, Letter 12C, etc.)</p>	<p>There is a RICS/RIVO initiated -R freeze and no -A freeze</p>	<p>Resolve the inquiry as required per normal IRM procedures. If the resolution requires an adjustment (TC29X), input the adjustment using a hold code "1". Respond to the taxpayer.</p> <p>Exception: In the case of a deceased taxpayer, DO NOT take any action to release the refund, including a manual refund. Follow the procedures in row 3 above.</p>

- (2) For accounts with a RIVO -R freeze and a -A freeze, process the IMF amended/duplicate return following normal procedures if the income and withholding can be verified per Command Code (CC) IRPTR as within RIVO tolerances. Refer to IRM 21.5.3.4, General Claims Procedures, for information on processing an amended return, and IRM 25.25.3.4, Income Verification Using Command Code (CC) IRPTR, for information on RIVO tolerances. For a BMF amended/duplicate return, refer to IRM 25.23.11.6.3, BMF Returns

Selected for RICS Review, to see if the case needs referral to RICS or to process using normal procedures as found in IRM 21.7.9, BMF Duplicate Filing Conditions.

The following exceptions apply:

IF	THEN
You are working a duplicate return	Refer to IRM 21.6.7.4.4.1, Duplicate Filing Control - (DUPF), and IRM 25.23.4.8.2.1, Identity Theft (IDT) with RIVO Involvement.
Account has IDT indicators	IMF: Refer to IRM 25.23.2, Identity Protection and Victim Assistance - General Case Processing BMF: Refer to IRM 25.23.11, Business Master File (BMF) Identity Theft Procedures for Accounts Management.
Account has AQC indicators involving questionable credits, i.e., General Agreement on Tariffs and Trade (GATT) prisoner returns or refundable credits, i.e., GATT11, AOTC27, AQC7F, 7R4. Refer to IRM 25.25.7.2, Automated Questionable Credit (AQC) Inventory Types, for AQC inventory types with questionable credits.	Follow procedures in (4) below.

Note: RIVO does not verify returns having Schedule C or HSH income only (no wages or federal withholding). See IRM 21.5.3-2, Examination Criteria (CAT-A) – General, for more information on referral criteria.

Reminder: Claims involving Unemployment Compensation Exclusion (UCE) due to American Rescue Plan Act (ARPA) of 2021, may be worked by Accounts Management, even if the account contains an unreversed TC 971 AC 123 with MISC field UCERECOVERY03112021. Refer to IRM 21.6.6.2.47.1, Account Adjustments for the UCE.

- (3) Form 1040-X with RIVO **and** TAS involvement have “ICT/IVO” written in the top margin, and can be scanned into CII using IDRS # 0630192922, category code “XIVO” and priority code (PC) 1. Austin AM is assigned these cases and they must be resolved on an expedited basis.

Reminder: If a case is received with category code “XRET” that has a Form 1040-X with “ICT/IVO” written on it, **or** category code “MEFA” and there is RIVO and TAS involvement, change to “XIVO” category code, PC 1 and reassign to IDRS # 0630192922.

Note: If a case is received with category code “XIVO” that does not have RIVO and TAS involvement, change to “XRET” or “MEFA” category code, PC 2 and resolve using normal Form 1040-X timeframes.

- (4) For cases where income and withholding cannot be verified with CC IRPTR within RIVO tolerances:

IF	THEN
RIVO case has no OAR/TAS involvement	<ol style="list-style-type: none"> 1. Adjust the account to the Form 1040-X/ duplicate return figures and use HC 4 to set the -K freeze. 2. Open an IDRS control to: C#,AQC6X,A,AQC2 1487877777,* 3. Send Letter 86C to advise the taxpayer their Form 1040-X is being transferred to Integrity and Verification Operation for resolution. Use phone number "855-873-2100" in the letter. Refer to IRM 21.3.3.4.2.1, Use of 86C Letter-Referring Taxpayer Inquiry/Forms to Another Office. Provide a 60 day timeframe. 4. Close the CII case.
RIVO case has OAR/TAS involvement	<ol style="list-style-type: none"> 1. Adjust the account to the Form 1040-X/ duplicate return figures and use HC 4 to set the -K freeze. 2. Open an IDRS control to: C#,AQC6XATAO,A,AQC2 1487877777,* 3. Return the OAR to TAS with an explanation that due to the AQC indicators the case is being referred 4. Close the CII case.

21.5.6.4.35.4
(05-28-2021)
Refund Holds

- (1) There are conditions under which accounts do not reflect the refund transaction (Transaction Code (TC) 846) upon settlement of the account. IMF systemically prevent the refund transaction from generating. When the refund hold expires, IMF systemically generate the refund transaction (TC 846).
- (2) Employees can input adjustments on the accounts during the time of the holding period of the original refund. If the adjustment results in an additional refund, this refund is also delayed. Employees need to notify the taxpayer that they will receive the additional refund in 4-6 weeks. Any time an adjustment is input on the account based on an amended return or correspondence and it results in a refund, the refund hold process takes place.
- (3) There are two conditions resulting in TC 846 not being reflected on accounts upon settlement of the account.
- (4) A refund hold is applied when the account meets Priority Refund Transcript criteria (Refund, Refund-E, Refund-S, \$1M, and \$10M) or the Compliance Review criteria (High Filter or Low Filter). The account reflects:
 - A TC 570 with blocking series "55555" indicating the refund hold has been applied
 - A TC 971 Action Code (AC) 805 (The miscellaneous field of the TC 971 AC 805 reflect the name of the transcript)

The hold systemically expires 4 business days after the TC 971 AC 805 daily cycle.

- (5) A refund hold is also applied when the account meets Notice Review criteria for certain Notices (CP 12, CP 21B refunds of \$100,000 or more, and CP 24, Estimated Tax Credits Discrepancy - We Changed Your Return to Match Your Credits or Payments Posted to Your Account - You May Have a Credit or Overpayment). The account reflects:

- A TC 570 with blocking series "55555" indicating the refund hold has been applied
- A TC 971 AC 804 (The miscellaneous field of the TC 971 AC 804 reflect the CP number)

The hold systemically expires 7 calendar days after the TC 971 AC 804 daily cycle.

- (6) If the taxpayer's payment is more than \$50, and greater than the balance due amount or the taxpayer sends in two payments for the same amount and a refund will be issued for the second payment, then for both conditions see below:

- The account will show a 2-weekly cycle hold on electronic payments with TC 570 blocked 55514; systemic release of refund occurs after expiration of the 2 cycles
- The account will show a 4-weekly cycle hold on paper check payments with TC 570 blocked 55528; systemic release of refund occurs after expiration of the 4 cycles

- (7) If both the TC 971 AC 804 and TC 971 AC 805 are present, the hold is for the 7 calendar days from the TC 971 AC 804 and TC 971 AC 805 cycle dates.

- (8) For more information, refer to IRM 3.30.123.24, Processing Timeliness Criteria for CADE 2.

21.5.6.4.36
(12-11-2023)
R- Freeze

- (1) The R- (Remittance Processing System (RPS) Multiple Transaction Code (TC) 610) freeze is set when the module has one of the following conditions:

- More than one TC 610 is present on the same module when the TC 150 posts
- If another taxpayer's payment (TC 610) posts to the wrong account or when a taxpayer submits multiple payments (TC 610)
- If a TC 610 posts with Doc Code 19, 70, or 76 resulting in a credit of \$25 or more

- (2) Release the R- freeze by one of these methods:

ROW NUMBER	IF	THEN
1	Freeze is due to subsequent payment	<ol style="list-style-type: none"> 1. Research to find out where the payment belongs. Refer to IRM 21.5.7, Payment Tracers. 2. If you can determine where the payment belongs, follow procedures in IRM 21.5.8, Credit Transfers. 3. If the subsequent payment is for additional liability, and no Form 1040-X received, secure the Form 1040-X from the taxpayer. 4. If the subsequent payment is for a penalty, research Command Code (CC) RTVUE for the TC 170 amount.
2	<p>Taxpayer states additional payment(s) is not theirs</p> <p>Caution: Do not credit the spouse's account with a TC 610 if a TC 150 is already present. Use TC 670 for the payment amount instead.</p>	<ol style="list-style-type: none"> 1. Ask whether a spouse or ex-spouse could have made them. 2. Obtain the spouse's SSN (if available), and research account. 3. Check images are displayed on the Remittance Transaction Research (RTR) System. If you have access to RTR, the image may help determine who the payment belongs to. Refer to IRM 21.5.7.3.1, Remittance Transaction Research (RTR) System, for more information. 4. Transfer payment, if account appears to be missing that exact amount (less interest and penalty). Input taxpayer's SSN under the TC 612 and spouse's SSN under TC 610. 5. Refer to IRM 21.5.8, Credit Transfers.

ROW NUMBER	IF	THEN
3	<p>Taxpayer did not make payment and your call site is in the directorate where taxpayers return was processed</p> <p>Note: If not at your directorate, prepare Form 4442/e-4442, Inquiry Referral, and route it to the Campus AM paper function, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice, to initiate research.</p>	<ol style="list-style-type: none"> 1. Request document block to determine correct taxpayer. For more information on researching payments, refer to IRM 21.5.7.4.6.2, Mixed/Slipped Blocks, and IRM 21.5.7.4.7.1, Integrated Submission and Remittance Processing (ISRP) and Residual Remittance Processing System (RRPS). 2. Transfer payment to correct account, if determination can be made. 3. If after complete research you cannot make a determination and credit is more than one year old, prepare Form 8758, Excess Collections File Addition, to transfer credit to the Excess Collections file (XSF). Refer to IRM 3.17.220.2.2.1, Preparation of Form 8758, for more information. If after complete research you cannot make a determination and credit is less than one year old, prepare Form 2424, Account Adjustment Voucher, to transfer credit to the Unidentified Remittance File (URF). Refer to Exhibit 3.11.10-18, Form 2424, Account Adjustment Voucher, for more information. 4. Route the form to the Accounting function in the proper campus. <p>Reminder: If moving the credit to XSF or URF, input TC 971 Action Code (AC) 296 using CC REQ77, on the module payment/credit posted to. This indicates all research of the primary and related Taxpayer Identification Numbers (TIN) was completed prior to the transfer to XSF or URF.</p>
4	Taxpayer verifies all payments and explains why multiple payments were submitted	Input TC 290 for .00 using CC REQ54, to release freeze and allow extra payment to refund. Advise the taxpayer to allow 4-6 weeks to receive the refund.
5	MFT 31 / MFT 65	Refer to IRM 21.6.8.6.2, REFMFT31/REFMFT65 Transcripts.

21.5.6.4.37
(01-30-2025)
-S Freeze

- (1) The -S freeze has been added to IMF and BMF Master File processing for taxpayer accounts in Presidentially declared disaster areas. The -S freeze performs the same functions as the -O freeze for systemic penalty and interest relief. It does not, however, provide compliance relief.
- (2) When the Internal Revenue Service decides to extend tax relief to taxpayers affected by a disaster, a notice is issued to the public outlining the relief that is being granted. The notice advises those taxpayers who reside outside the declared area but whose records, principal place of business, or accountant were inside the declared area to call the Disaster Hotline to self-identify. A chronological list, by FEMA number, of all the disaster declarations can be accessed to research the relief provided by the disaster office at IRS Disaster Assistance Program, *IRS Disaster Memos & Declarations by Calendar Year*. Employees should research this website to validate the covered FEMA disaster area.
- (3) If a tax professional is located in a covered disaster area and maintains records for several taxpayers located outside the disaster area, inform the tax professional to:
 - Call the Special Service line 866-562-5227 for up to 9 clients
 - Prepare an excel spreadsheet for 10 or more taxpayers and mail it to:

Internal Revenue Service
Planning & Analysis Staff
4800 Buford Highway
Stop 96C
Chamblee, GA 30341
 - Refer the tax professional to the IRS website *Tax-Professionals/Bulk-Requests-from-Practitioners-for-Disaster-Relief*, for more information on completing the spreadsheet
- (4) If a tax professional calls for a single taxpayer account, third-party telephone contact requires IRS assistors to authenticate a tax professional's authorized relationship to act on behalf of a taxpayer through Power of Attorney. The Centralized Authorization File (CAF) must have the POA before the relief is added to a taxpayer's account, or the tax professional may ask the assistor if a POA may be faxed for processing. Refer to IRM 21.3.10.3, Authentication and Disclosure Guidelines, for more information.
- (5) If a taxpayer calls who resides inside the Presidentially declared disaster area, without a ZIP Code found on ICCE, they can provide the name of their county, and Self-Identify if their county is found on the Disaster Declaration for their state. If a taxpayer calls who resides outside the Presidentially declared disaster area but whose records, principal place of business, or accountant/preparer were inside the Presidentially declared disaster area, take the following steps:
 - Authenticate the taxpayer
 - Request the ZIP Code and the county of the area where they reside, or their records, principal place of business, or accountant/preparer is located.
 - Refer to the *IRS Disaster Memos & Declarations by Calendar Year*, to validate the covered disaster area using the ZIP Code and/or county obtained from the caller.

Note: A list of the designated counties can be found on the Disaster Declaration link.

- Locate the state where the disaster occurred. Using the ZIP Code and/or the county the caller provided, research the S and O freeze columns to determine which freeze needs to be input.
- If the ZIP Code and/or county is located under the -O freeze the CSR refer to IRM 21.5.6.4.30, -O Freeze, for more information on inputting the Transaction Code (TC) 971 Action Code (AC) 087.
- If the ZIP Code and/or county is located under the -S freeze, input the TC 971 AC 688.

(6) For input of the TC 971 AC 688:

- Use Command Code (CC) ENMOD of the affected taxpayers account
- Input CC REQ77
- Line 2, literal "TC" enter 971
- Line 3, literal, "TRANS DATE" input the disaster relief period start date
- Line 7, literal, "SECONDARY DT" input disaster relief period end date
- Line 8, literal "TC971/151-CD" input 688
- Line 8, "FEMA-NUM" input the proper declaration number (i.e., FEMA-4062)

(7) If taxpayers were assessed any penalties during the relief period, the penalties systemically reverse upon the posting of the TC 971 AC 688 from the 1st day of the relief period start date until the 1st day after the relief period end date. Refer to IRM 20.1.2.2.2.2 (7), Federal Disaster Area - IRC 7508A, for more information.

(8) More disaster information can be found in:

- IRM 25.16.1.2, Federal Disaster Declaration Process, for disaster and emergency relief information on administrative guidance and cross-functional operating procedures
- IRM 25.16.1.7.1, -S Freeze
- IRM 20.1.2.2.2.2, Federal Disaster Area - IRC 7508A, and IRM 20.2.7.13, IRC 7508A, Presidentially Declared Disaster or Terroristic or Military Actions
- IRM 21.5.3.4, General Claims Procedures, for expedited processing of disaster claims

(9) The -S freeze is released when the current date is beyond the secondary date (disaster ending date) of the TC 971 AC 688.

21.5.6.4.38
(01-30-2025)
S- Freeze

(1) The S- freeze is the undelivered refund check freeze set when:

- a. The Transaction Code (TC) 740 generates when a check is returned as undeliverable by the post office
- b. A return with a refund due attempts to establish a module on Master File without an address. Instead of the overpayment refunding, an S- freeze generates. The S- freeze posts without a TC 740 posted to the account. For more information, refer to IRM 21.4.1.4.5, Return Processed But No Address On File

- c. If RIVO has changed the address on a suspected ID theft case to the service center address, do not change the address, Oral Statement Authority (OSA) does not apply, see IRM 25.23.2.3.7 (3), When to Update the Victim's Address
- d. There is a cancellation of credits on an outstanding refund check 14 months after the date of issuance

Note: When researching for all transactions on the module, make sure your research includes Command Code (CC) IMFOL, to determine if any transactions have posted to the module but have not updated to CC TXMOD.

- (2) Release the S- freeze through one of the actions in the following chart. Also refer to IRM 21.4.3.5.3, Undeliverable Refund Checks.

Note: For more reasons an S- freeze generates and the related release actions, refer to *Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48*.

Exception: If there are unresolved TPP issues on any module on the account, do not release the S- freeze. TPP issues must be resolved first. TPP activity can be identified as outlined in IRM 25.25.6.1.7, Taxpayer Protection Program Overview. Follow instructions in IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.

ROW NUMBER	IF	AND	THEN
1	This is a manual refund due to Injured Spouse Return	N/A	<ol style="list-style-type: none"> Do not release the freeze. Follow instructions for injured spouse returned refunds in IRM 21.4.6.5.18.1, Injured Spouse Returned Refunds.
2	Taxpayer states they have moved or the address on record was previously updated incorrectly	Taxpayer is able to authenticate their identity as outlined in IRM 3.13.5.29 (3), Oral Statement/Telephone Contact Address Change Requirements	<ol style="list-style-type: none"> Confirm the taxpayer's current mailing address. <ul style="list-style-type: none"> If the address provided does not match the address on file, input CC CHK64 to correct the address and reissue the refund to the new address. Refer to IRM 21.4.3.5.3 (6) and (7), Undeliverable Refund Checks, if you have questions regarding the input of CC CHK64. If the address provided matches the address on file, input CC CHK64 with no change to the address to reissue the refund. If the address provided is a temporary address, a manual refund is required. Prepare Form 4442/e-4442, Inquiry Referral, and route it to the Campus AM paper function within your directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Be sure to provide the temporary address on the referral. Advise the taxpayer/caller a refund will be re-issued in about 4 weeks (9 weeks for a foreign address).

ROW NUMBER	IF	AND	THEN
			Note: If multiple freeze codes are present, CC CHK64 may not release the refund. Research conditions for each freeze code to determine what actions are needed.
3	Taxpayer states they have moved or the address on record was previously updated incorrectly	Taxpayer is NOT able to authenticate their identity as outlined in IRM 3.13.5.29 (3), Oral Statement/Telephone Contact Address Change Requirements	<ol style="list-style-type: none"> 1. Instruct taxpayer/caller to file Form 8822, Change of Address. 2. Advise taxpayer/caller to allow 6-8 weeks for Form 8822 to be processed and a refund check to be re-issued.
4	<p>Taxpayer states they discovered an uncashed refund check that was issued more than 12 months before and wants to cash it</p> <p>Note: After 12 months, the check expires and the credit is returned to the taxpayers account (TC 740, Blocking Series 66666). (These claims are subject to Limited Payability provisions. Refer to IRM 21.4.2.4.7, Limited Payability (LP) Rules and Procedures.</p>	Check is not a manual refund (TC 840) issued as a result of an injured spouse claim	<ol style="list-style-type: none"> 1. Research IDRS to determine whether the IRS has reissued the refund or corresponded with the taxpayer on this issue. 2. Release the freeze by inputting CC CHK64 per IRM 21.4.2.4.10, Processing Limited Payability (LP) Responses. 3. Advise the taxpayer to destroy the check.
5	Taxpayer states they discovered an uncashed refund check that was issued more than 12 months before and wants to cash it	Check is a manual refund originating because of an injured spouse claim	A manual refund must be reissued. Posting of CC CHK64 could allow the refund to be offset to a federal tax obligation and/or Debtor Master File, if the liability still exists. Refer to IRM 21.4.6, Refund Offset, and IRM 21.4.4.5.1, Preparation of Form 5792, IDRS Generated Refund, for more information.

ROW NUMBER	IF	AND	THEN
6	Taxpayer submits correspondence providing an updated address	N/A	Input CC CHK64 to correct the address and reissue the refund to the new address. Refer to IRM 21.4.3.5.3 (6) and (7), Undeliverable Refund Checks, if you have questions regarding the input of CC CHK64.

Note: If there are multiple “S-” Freezes, CC “CHK64” input on any account with an “S-” releases all “S-” Freezes.

21.5.6.4.39
(01-08-2018)
T- Freeze

- (1) The T- freeze is a TDA status alpha indicator showing the account is assigned to Collection. The module is not frozen.
- (2) T- freeze accounts are assigned to specific Collection functions which are indicated by the Status Code: Status 22 is in ACS (Automated Collection System), Status 24 is in the Queue, and Status 26 is in the Collection Field Function (CFF) a revenue officer assignment.
- (3) Entity changes, record of account requests, etc. may be processed in the normal manner, however, be aware of the above codes when considering changes that affect the balance due.
 - **Status 22** Refer to IRM 5.19.1.4, Balance Due Research and Balance Due Collection First Read Process (CFRP), for any tax adjustment or installment agreement action on this account. For procedures involving amended returns or collection related correspondence, refer to IRM 21.3.3.4.8.2.1, Compliance Criteria for Amended Returns/Claims and/or Balance Due Correspondence
 - **Status 24** Follow normal Balance Due procedures. Refer to IRM 5.19.1, Balance Due. For procedures involving amended returns, or collection related correspondence refer to IRM 21.3.3.4.8.2.1, Compliance Criteria for Amended Returns/Claims and/or Balance Due Correspondence
 - **Status 26 DO NOT** take any tax adjustment or installment agreement action on this account. For telephone inquiries, if contact by the revenue officer (RO) has been received, instruct the taxpayer to call the RO assigned to the account (the telephone number is listed on correspondence issued by the RO). If the taxpayer does not wish to call, prepare and forward Form 4442/e-4442, Inquiry Referral, to the RO group (SERP does not have individual RO TDA/TDI Assignment (TSIGN) numbers; only the group numbers.). Refer to the SERP home page under the Who/Where tab for *RO by TSIGN/ZIP/STATE*. This list provides the RO group assignment number, the ZIP Codes related to it, including fax number, telephone number, and address.

If the taxpayer has not been contacted by the RO, follow procedures in IRM 5.19.1.4, Balance Due Research and Balance Due Collection First Read Process (CFRP).

Refer to IRM 5.19.1.4, Balance Due Research and Balance Due Collection First Read Process (CFRP), for exceptions to Status 26 RO assignment

- For procedures involving amended returns or collection related correspondence, refer to IRM 21.3.3.4.8.2.1, Compliance Criteria for Amended Returns/Claims and/or Balance Due Correspondence

21.5.6.4.40
(10-01-2006)
-T Freeze

#

- (2) No special actions are required for a -T freeze account, follow normal processing procedures when a taxpayer inquiry is received.

21.5.6.4.41
(10-02-2023)
-U Freeze

- (1) The -U freeze (Erroneous Refund Freeze) is set when an erroneous refund is issued to the taxpayer. It is initiated by Transaction Code (TC) 844 and freezes the entire account from refunding or offsetting in or out.
- (2) Research IDRS/CFOL to determine the necessary closing action. The TC 844 may be on a prior year.

Note: If the caller is requesting a balance due payoff amount and the -U freeze is present on the account, **DO NOT** provide the payoff amount. Follow the instructions below:

ROW NUMBER	IF	THEN
1	Another employee has a control on the module	<ol style="list-style-type: none"> 1. Submit Form 4442/e-4442, Inquiry Referral, to the controlling employee. 2. Advise the taxpayer they will be contacted within 30 days.
2	An outstanding unpostable TC 845 is present, and Unpostables has begun to work the case	Submit Form 4442/e-4442 to the controlling employee. Refer to IRM 21.5.5.3.3, Responding to Taxpayer Inquiries on an Open Unpostable, for timeframe to provide taxpayer.
3	An outstanding unpostable TC 845 is present, and Unpostables has not begun to work the case	Input the proper information on Command Code (CC) UPCASZ. Refer to IRM 21.5.5, Unpostables, for more instructions and IRM 21.5.5.3.3, Responding to Taxpayer Inquiries on an Open Unpostable, for timeframe to provide taxpayer.
4	It has been at least 30 days since TC 844 was input	<ol style="list-style-type: none"> 1. Send a secure email to the Submission Processing Accounting Erroneous Refund function with the open IDRS control base. 2. If no open control on IDRS, send a secure email to the Submission Processing Accounting Erroneous Refund function that should have received the erroneous refund package. 3. The secure email must include the taxpayer's TIN, the MFT and the tax year of the module with the TC 844. 4. Refer to IRM 21.4.5.6.3, Routing Category D Erroneous Refund Packages, for email addresses.

21.5.6.4.42
(05-24-2024)
U- Freeze

- (1) The U- freeze, with status code 60, indicates a module freeze that is generated when Command Code (CC) IAORG or CC IAREV is input to an account. An active installment agreement is established. The status suspends all systemic notices related to balance due except those for installment agreements.
- (2) The U- freeze is released when the status is updated to a status other than 60. Refer to IRM 5.19.1.6, Methods of Payment.

21.5.6.4.43
(05-23-2025)
V- Freeze

- (1) The V- freeze (outstanding liability) is generated when there is a liability on another account with the IRS. The freeze for an outstanding liability is set with the posting of Transaction Code (TC) 130 on the entity section. The TC 130 has a specific indicator to identify the agency with the outstanding liability. If the indicator is 99, the freeze is the result of a state or federal agency debt on the Debtor Master File (DMF). If the indicator is other than 99, it is the campus where the TC 130 was input.

- Note:** A TC 130, Offer in Compromise (OIC) hold, on the Command Code (CC) IMFOL indicator field indicates that the overpayment is being held due to the monitoring of an accepted offer. One of the terms/conditions of an OIC accepted prior to November 1, 2021 is that IRS keeps any refund, including interest, due to the taxpayer because of an overpayment of any tax or other liability, for tax periods extending through the calendar year in which the offer is accepted. Refer to IRM 5.19.7.10, Refund Recoupments, for more information.
- (2) Refer to IRM 21.4.6.4.2, Treasury Offset Program (TOP) Offset, for more information.
 - (3) Research IDRS including Non-Master File (NMF) accounts to determine where the outstanding liability exists. Use CC TXMOD, CC SUMRY, and CC ENMOD with definer "N" after the TIN. Refer to IRM 21.2.1.5, Non-Master File, for more information. **Do not** refer accounts with a posted TC 130 to the NMF Toll-free line **unless** they are in blocking series 200–209.
 - (4) No action should be taken to release a V- freeze, unless a credit transfer of misapplied payment(s) or an overpayment satisfies the issue. If a credit transfer of a misapplied payment(s) or an overpayment is needed, transfer the payment(s).
 - (5) A CP 44, Refund Delayed Because You May Owe on Another Non-Individual (IMF) Account, is generated when an IMF overpayment of \$25 or more is available for application. See IRM 21.3.1.6.25, CP 44 - Refund Delayed Because You May Owe on Another Non-Individual (IMF) Account, for instructions for responding to a CP 44.

ROW NUMBER	IF	THEN
1	V- freeze is for a liability on another account	Advise the taxpayer of the balance due. Refer to IRM 5.19.1, Balance Due.
2	V- freeze is due to a TOP Offset or DMF liability	Refer to IRM 21.4.6, Refund Offset.
3	There is no outstanding liability on IDRS or DMF, and there is an unreversed TC 130	<ol style="list-style-type: none"> 1. Allow 6 to 8 weeks from the posting of the return to determine if there is a non-tax liability. 2. After 8 weeks, prepare Form 4442/e-4442, Inquiry Referral, and forward to the Atlanta Campus Compliance Services Collection Operation (CSCO). Provide the taxpayer a 60-day timeframe for a response. 3. Advise the taxpayer by telephone call or Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, the case is being routed to the Atlanta Campus for resolution. Refer to IRM 21.3.3.4.2.1, Use of 86C Letter - Referring Taxpayer Inquiry/Forms to Another Office.
4	Injured Spouse claim	Refer to IRM 21.4.6.5.4.3 (17)(h), Processing of Form 8379 Injured Spouse Allocation, for information on issuing a manual refund.
5	Innocent Spouse Claim	Refer to IRM 25.15.8.5.2.2, Processable Form 8857, and IRM 25.15.2.4.3, TC 130 Entire Account Frozen From Refunding, for more information.

21.5.6.4.44
(10-21-2024)
-V Freeze

- (1) The -V freeze enables IRS to comply with the automatic stay provisions of the Bankruptcy Code by “freezing” the pre-petition tax modules so collection actions do not take place. IRS employees, upon learning of a bankruptcy, generally should cease all demands and enforcement actions directed against the bankrupt taxpayer; e.g., a Notice of Federal Tax Lien (NFTL) for pre-petition taxes should not be filed and no levy should be proposed or made for pre-petition taxes. But certain action may be necessary to comply with various standing court orders which allow assessments, offsets, or refunds to the debtor. Also, actions may be required under the Bankruptcy Abuse Prevention and Consumer Protection Act (BAPCPA) which is applicable to cases filed on or after October 17, 2005; the “Series 6” freeze codes (Transaction Code (TC) 520 with a closing code (cc) 60-67) were created for these actions; e.g., they modify the -V freeze for post-petition modules and allow post-petition offsets of “mutual” credits and debts of pre-petition credits to pre-petition taxes.
- (2) The -V freeze with a TC 520, cc 60-67, cc 83, or cc 85-89, on any module, indicates a bankruptcy freeze to ensure compliance with the automatic stay provisions. Do not automatically refer the taxpayer to the Centralized Insol-

vency Operation (CIO). First determine the reason(s) for the contact and address any non-insolvency related issues as appropriate.

Note: Closing codes 86–89 have been retired, but open cases with unreversed TC 520 are processed pursuant to those codes.

- (3) A TC 520 cc 81 and a cc 84 are bankruptcy freezes but they are set with a -W Litigation freeze.
- The cc 81 usually indicates that the Department of Justice is litigating a bankruptcy matter relating to the account. It may also indicate a court has issued a Refund Turnover Order which CIO executes and which requires a refund be turned over to the fiduciary of a bankruptcy estate.
 - The cc 84 indicates a Revenue Officer is maintaining the account during the bankruptcy stay. See IRM 21.5.6.4.46, -W Freeze, for guidance on the cc 84.
- (4) When the Department of Justice (DOJ) litigates a case for the IRS and/or secures a judgment for collection of the debt, only DOJ has decision authority. The following defines a DOJ case:
- Any module in Status 72 and/or an unreversed TC 520 with cc 70, cc 75, cc 80 and cc 82
 - Any module with a TC 550 and definer code 04 (judgment)
- Note: Actions on cases where Department of Justice (DOJ) is litigating or has secured a judgment, without DOJ concurrence/approval, may have a negative and serious impact on the ongoing litigation or secured judgment.**
- (5) If the taxpayer is calling regarding a refund and a bankruptcy freeze is on an account:

ROW NUMBER	IF	THEN
1	TC 846 or a TC 840 is present	Provide the caller with the expected refund date. Reminder: Do not contact CIO concerning a refund when TC 846 or TC 840 is present.
2	TC 810 with "RESP-U-CD>3" (Earned Income Tax Credit freeze) is present	Advise the taxpayer a review for the Earned Income Tax Credit (EITC) amount is in process.
3	Both TC 846 and TC 810 with "RESP-U-CD>3" are present (partial refund is generating while an EITC freeze is on the account)	Explain to the taxpayer the refund they initially receive is the amount not subject to EITC review.

ROW NUMBER	IF	THEN
4	Neither a TC 846 nor a TC 840 is present and normal processing time has elapsed	Refer the taxpayer to the CIO toll-free number at 800-973-0424, Hours of Operation are 7:00 A.M. - 10:00 P.M. ET, (Monday through Friday). AM must transfer to 1618.

Certain closing codes do not prevent refunds to the taxpayer. For refund Inquiries, refer to IRM 5.9.5.6.1, Closing Codes, for types of closing codes and the effects of various codes.

- (6) If the taxpayer is responding to a math error notice, do not contact the CIO. Follow procedures in IRM 21.5.4.4.4, Math Error Substantiated Protest Processing.
- (7) If the taxpayer is calling to request an Installment Agreement (IA) refer the caller to the CIO toll-free number at 800-973-0424. AM must transfer to 1618.
- (8) Refer the taxpayer to the CIO toll-free number, 800-973-0424, for questions regarding bankruptcy/insolvency proceedings, and if the taxpayer is outside the US (living abroad). For more information, refer to IRM 5.19.1.5.2.1, Contacts Regarding Insolvency Issues, or for Individual Master File (IMF) accounts refer to IRM 5.19.1.5.2, Insolvency Issues.
- (9) When working correspondence, amended returns or claims in bankruptcy status 72, contact Insolvency before making any adjustments or sending correspondence. Contact Insolvency by forwarding the case by encrypted email to the correct contact at *SERP Who/Where Field Insolvency Liaisons*. Forward case documents as a PDF and include the SSN or EIN for the taxpayer with an explanation for the contact in the body of the email. Insolvency **does not** have access to CII. **Do not place screen captures of CII notes in the body of the email.** Insolvency is unable to view screen captures. Monitor the case for a response from Insolvency, and follow the guidance provided by the response.
- (10) Take no action to release a -W freeze set by a TC 520 cc 81 for bankruptcy litigation.

Note: Insolvency (and generally Field Insolvency and not CIO) is the contact for the -W freeze for bankruptcy litigation. CIO is the contact for Refund Turnover Orders. Insolvency have to review the Automatic Insolvency System (AIS) "Referral", "Classification", and "History" screens to determine which freeze is in effect or whether both are in effect. See *Insolvency (Bankruptcy) Tools* for contact information.

- (11) If a TC 521 has already posted to the module and all closing codes are -W Litigation freezes (i.e., the cc is not a 60-67, 83, or 85-89), contact the proper Appeals Office or Advisory Group before making any account adjustments. See the Litigation Contacts listed in the IRM 21.5.6.4.46, -W Freeze. **Do not simply refer the case to Appeals or Advisory to make adjustments.**

Exception: Insolvency is the contact for the cc 81 and generally for the cc 84; both of which set a -W freeze. See the Note under (10) above. But, it may be necessary to contact a Revenue Officer for the cc 84.

21.5.6.4.44.1
(02-05-2021)
Chapter 13 Bankruptcy Cases

- (1) In certain Chapter 13 bankruptcy cases the IRS has been directed by the bankruptcy courts to forward a debtor's post-petition refund to the bankruptcy trustee. If a taxpayer in bankruptcy has not received a refund check and IDRS shows the check was issued over 14 days ago, advise the taxpayer to call Centralized Insolvency Operation in Philadelphia at 800-973-0424. Hours of operations are 7:00 A.M. - 10:00 P.M. ET, Monday through Friday.
- (2) If the taxpayer is calling to request an Installment Agreement (IA), advise the taxpayer to call Centralized Insolvency Operation in Philadelphia at 800-973-0424.

21.5.6.4.45
(10-21-2024)
W- Freeze

- (1) The W- (Claim Pending) freeze is set by a Transaction Code (TC) 470 and is frequently input on a module when taxpayer files a claim for refund, or when payment tracer case is initiated, to prevent offsets into the module pending resolution of the issue.
- (2) The W- freeze is also set with TC 840 if TC 150 without Computer Condition Code (CCC)/Return Condition Code (RCC) "O" is present and no 29X/30X is present.
- (3) A TC 976/977 posting to a module in a debit balance.
- (4) TC 470, closing code (cc) 93 does not prevent offsets into the module.
- (5) If the TC 470 was input for a claim or payment tracer and the actions have been completed; input a TC 472 to release the freeze or Command Code (CC) STAUP for zero (0) cycles to allow balance due notices to resume, if applicable. If a campus controls a case, the freeze is released automatically in 15 cycles or manually by the tax examiner.
- (6) Refer to *Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48* and *Document 6209, Section 11.8(7), TC 470 Closing Code Chart* for more information.

21.5.6.4.46
(10-21-2024)
-W Freeze

- (1) The -W freeze may be set in two ways:
 - a. **Litigation Freeze Codes:** These are set by posting a Transaction Code (TC) 520 along with an appropriate closing code. *Document 6209, Section 11.8(8), TC 520 Closing Code Chart*, contains definitions for the TC 520 closing codes. IRM 25.3.7, Reconciling Non-Insolvency LAMS Reports, also contains background on TC 520 closing codes and the actions that result from posting them. Several organizations throughout the IRS use litigation freezes and their use services different types of litigation. IRM 25.3.8, TC 520 -W Freeze Servicewide Guide, is a servicewide guide to these types of litigation and the organizations responsible for them
 - b. **Failed Banks:** Occasionally a financial institution fails and the Federal Deposit Insurance Corporation (FDIC) steps into a receivership for the institution. FDIC then submits Form 56-F, Notice Concerning Fiduciary Relationship of Financial Institution, which when processed posts a TC

971 Action Code (AC) 076, setting a -W freeze. Insolvency then posts a TC 520 closing code (cc) 84; see IRM 5.9.20.3.1, Federal Deposit Insurance Corporation (FDIC) Receivership Proceedings of Insolvent Financial Institutions. For amended returns received for insolvent financial institutions, follow procedures in IRM 21.7.4.4.4.13.3, Insolvent Financial Institutions/Failed Banks

Exception: If the amended return is a Carryback claim, follow procedures in IRM 21.5.9.4.2.1, Carryback Applications/Claims from Financial Institutions in Receivership - Form 56-F Filed.

(2) When the Department of Justice (DOJ) litigates a case for the IRS and/or secures a judgment for collection of the debt, only DOJ has decision authority. The following defines a DOJ case:

- Any module in Status 72 and/or an unreversed TC 520 with any of the closing codes listed in (3) below
- Any module with a TC 550 and definer code 04 (judgment)

Note: Actions on cases where Department of Justice (DOJ) is litigating or has secured a judgment, without DOJ concurrence/approval, may have a negative and serious impact on the ongoing litigation or secured judgment.

(3) Complete thorough research of the account and modules to identify a -W (Litigations) freeze status.

Caution: Do not take any action on the module or the account without contacting the litigation contact for the identified function (refer to the If/THEN chart below). This includes an account that has a DUPF return. A DUPF return is not considered correspondence but do not take any action on the account. You must follow the table below.

ROW NUMBER	IF THE TC 520 CC IS	THEN
1	70, 75, 80, 82	<p>Contact the Advisory Group prior to taking account action. These accounts are initiated by the proper Advisory Group when litigation is pending.</p> <p>Do not send correspondence or amended returns to the Advisory Group when litigation is pending.</p> <p>Contact numbers can be found by selecting <i>Advisory</i> under the Who/Where tab on the SERP Home Page.</p>
2	71, 73	<p>Contact the proper Refund Litigation Coordinator (RLC) listed in the IRM 3.17.243.5.2, Refund Litigation Campus Contacts, prior to taking account action. These accounts are initiated by Campus Refund Litigation.</p>

ROW NUMBER	IF THE TC 520 CC IS	THEN
3	72, 74 Closing Codes 72 and 74 denote Tax Court, however, either Appeals or Counsel may control these case types	<p>When working a paper case:</p> <ol style="list-style-type: none"> For cc 72 cases - contact Appeals prior to taking account action. Send a secure email to the Appeals mailbox, *AP Inquiries, requesting contact information of the Appeals employee working the case. For cc 74 cases - prior to taking any account action check IDRS for an Appeals Location Code. <ul style="list-style-type: none"> Appeals Location Code - contact Appeals. Send a secure email to the Appeals mailbox, *AP Inquiries, requesting contact information of the Appeals employee working the case. No Appeals Location Code - check IDRS history section for information on cc 74 posting party and contact that party. <p>When staffing phones, refer the taxpayer to the Appeals Customer Service Telephone line: (855) 865-3401. Hours of operation are Monday through Friday, from 7:00 a.m. to 3:00 p.m. Pacific time.</p>
4	76, 77	<p>When working a paper case, contact Appeals prior to taking account action. These accounts are initiated by Collection Due Process (CDP) appeals. Send a secure email to the Appeals mailbox, *AP Inquiries, requesting contact information of the Appeals employee working the case.</p> <p>When staffing phones, refer the taxpayer to the Appeals Customer Service Telephone line: (855) 865-3401. Hours of operation are Monday through Friday, from 7:00 a.m. to 3:00 p.m. Pacific time.</p>

ROW NUMBER	IF THE TC 520 CC IS	THEN
5	81	<p>Follow the -V freeze instructions in IRM 21.5.6.4.44, -V Freeze.</p> <p>A TC 520 cc 81 is a Bankruptcy Litigation freeze but shows a -W freeze instead of a -V freeze. In January 2002, new bankruptcy closing codes became available; however, the closing code 81 continues to be used. Refer to IRM 5.9.5.6.1 (5) and (6), Closing Codes, concerning older closing codes.</p> <p>Note: Prior to revisions in June 2005, the cc 81 was also used by Advisory on all periods for which a proof of claim was filed in a probate case. Now cc 80 is used in probate cases when the CSED is suspended while assets are in the custody of a court.</p> <p>Note: A cc 81 may be used for compliance with a Refund Turnover Order (RTO) as well as for a litigation freeze. Refer to IRM 5.9.5, Opening a Bankruptcy Case. After complying with an RTO, check whether the -W litigation freeze should remain on the account before reversing the -W freeze for RTO compliance. Refer to IRM 5.9.6, Processing Chapter 7 Bankruptcy Cases.</p>

ROW NUMBER	IF THE TC 520 CC IS	THEN
6	84	<p>Generally, contact Insolvency prior to taking account action; but it may be necessary to contact the Revenue Officer as well or in the alternative. Contact information can be found on SERP at <i>Field Insolvency Liaisons</i>. Forward case documents as a PDF and include the SSN or EIN for the taxpayer with an explanation for the contact in the body of the email. Insolvency does not have access to CII. Do not place screen captures of CII notes in the body of the email. Insolvency is unable to view screen captures. Monitor the case for a response from Insolvency, and follow the guidance provided by the response. The TC 520 cc 84 does not relate to bankruptcy litigation like the other -W Freezes. A cc 84 is input for bankruptcy cases requiring special handling. The account does not go into IDRS Status 72 (which generally indicates bankruptcy). The CSED is not suspended and collection actions are not prevented.</p> <p>Examples of accounts requiring special handling include:</p> <ul style="list-style-type: none"> the account of a corporation in a Chapter 7 bankruptcy to allow an assigned Revenue Officer to complete a TFRP investigation and assessment determinations; the account of a single member disregarded entity LLC to allow an assigned Revenue Officer to collection of income tax liability from the non-bankrupt single member owner.

- (4) The Litigation Contact may inform you to do one of the following with a document:
- Adjust the account per usual procedures (with or without sending a copy to the litigation contact)
 - Adjust the account and forward the document to the litigation contact unless the contact informs you to forward the document directly to Chief Counsel or the Department of Justice (DOJ)
 - Forward the document to the litigation contact without taking action
 - Suspend action while the litigation contact obtains guidance from Chief Counsel or DOJ

21.5.6.4.47
(12-11-2023)
X- Freeze

systemically offsetting or refunding.

- Refer to IRM 21.5.6.4.24, -L Freeze, if an open Transaction Code (TC) 420 or -L freeze is present.
- If appropriate, take action to release the freeze and manually refund the credit if no open controls exist. If an open control exists, contact the employee/team

with the case control. If a manual refund is required, **Accounts Management Assistors** send a Form 4442/e-4442 to the Campus AM paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice.

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Posting Voucher. Refer to IRM 21.4.4.5.2, Preparation of the Form 3753, Manual Refund Posting Voucher, for preparing the manual refund. If the taxpayer submitted Form 8302, Electronic Deposit of Tax of \$1 Million or More, include it with Form 3753. Refer to IRM 3.17.79.3.10.1, Form 8302, Electronic Deposit of Tax Refund of \$1 Million or More, for more information.

- (4) The X- freeze is systemically released and the offset/refund restriction released in the cycle the module balance becomes zero or debit balance.

21.5.6.4.48
(05-23-2025)
-X Freeze

- (1) The -X (Manual Refund) freeze is set when one of the following conditions is present:
- a. A manual refund is issued (usually for expedite and/or hardship reasons) with no Transaction Code (TC) 150 posted on the account. (Usually no action is required to release the -X freeze, because posting the return releases it.)

IF	AND	THEN
Research shows the TC 840 was input on an incorrect module or TIN	N/A	Move the TC 840 and applicable credits to the correct module and TIN. Refer to IRM 21.5.2.4.23.10, Moving Refunds.
It has been 26 cycles since the TC 840 posted and research shows the TC 840 was input on the correct module and TIN	The original return has not been processed	Advise taxpayer to resubmit return to the proper processing center.

- b. A return is coded Computer Condition Code (CCC)/Return Condition Code (RCC) “O” and the TC 150 posted without a TC 840

ROW NUMBER	IF	AND	THEN
1	Module has a TC 971 Action Code (AC) 664 (posted or pending)	No TC 840 has posted or is pending	Take no action to release the overpayment. Refer to IRM 21.4.4.6.1, Monitoring Manual Refunds, and IRM 21.4.4.5.2, Preparation of the Form 3753, Manual Refund Posting Voucher, for more information.
2	It has been less than 6 cycles since the TC 150 posted	The TC 840 is not yet showing on the module and there is no unpostable condition	Inform the taxpayer that the time for the information to post to the account has not passed and to call back in 6 weeks.
3	It has been at least 6 cycles since the TC 150 posted	The TC 840 is not showing on the module and there is an open IDRS control to an employee with no unpostable condition	<p>Prepare Form 4442/e-4442, Inquiry Referral. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access.</p> <p>Exception: Do not prepare and forward Form 4442/e-4442 to open controls in remote campuses. They do NOT issue manual refunds.</p> <p>Note: If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control" as the referral type.</p>
4	It has been at least 6 cycles since the TC 150 posted	The TC 840 is not showing on the module and there is an open IDRS control to a clerical function or a team number with no unpostable condition	Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.

ROW NUMBER	IF	AND	THEN
5	It has been at least 6 cycles since the TC 150 posted	The TC 840 is not showing on the module and the return was erroneously coded with CCC/RCC O . There is no open IDRS control present	Release the refund to the taxpayer by inputting a TC 290 for .00 with a Priority Code 8. Refer to IRM 21.4.4.3, Why Would A Manual Refund Be Needed?, for more information regarding when a manual refund is required.

c. Overpayment on a deceased taxpayer's account

Input of a TC 971 AC 807 on the module will initiate a systemic refund payable to the second name line. A posting delay is not required even if the entity is updated. Any required documentation must be received before a refund can be issued on a decedent return. See IRM 21.5.2.4.5, Source Documents, and IRM 21.5.1.5.3, CII Source Documentation, for more information.

Note: All freeze codes must be addressed when considering if the systemic or manual refund process is appropriate.

Note: The most current entity first and second name lines must be the correct name line for a systemic refund (regardless of the year from which the refund is issued). Some scenarios will allow for updating the entity (see below examples). If not, a manual refund is required.

Example: A prior year joint return is filed with secondary taxpayer deceased and a credit is on the account. A subsequent year has been also filed, with the primary taxpayer only on the entity. The input of a TC 971 AC 807 will not release the -X freeze or initiate a refund. A manual refund is required.

Example: A prior year return filed with single taxpayer and a credit is on the account. There is no personal representative or other valid claimant on that tax year. Required claimant documentation has been received. A subsequent year return is filed with the same valid claimant on the second name line. The TC 971 AC 807 will release the -X and allow the refund.

ROW NUMBER	IF	AND	THEN
1	Command Code (CC) TXMOD shows a CCC/RCC L or W	There is no open IDRS control present	<ul style="list-style-type: none"> If the current entity name line does not include correct 2nd name line for payee, and a subsequent tax year return has not been filed with a different name line: <ul style="list-style-type: none"> Update the entity with the correct name lines and address provided on the documentation. Input TC 971 AC 807. If phone call, advise taxpayer the refund has been released and to allow 4-6 weeks for refund. If paper case, make appropriate notes on case, send any required closing letters and close case. If the current entity name line does not include correct 2nd name line for payee, and a subsequent tax year return has been filed with a different name line than the year of the refund, refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, for more information on issuing refunds. If the current name line does include the correct 2nd name line for payee: <ul style="list-style-type: none"> Verify the entity for the refund tax year has the correct name line. If it does not update the name line and address provided on the documentation. Input the TC 971 AC 807. <p>Note: If a manual refund is required, Accounts Management Toll-Free/Field Assistance Assistors send a Form 4442/e-4442 to the Campus AM paper function within their Directorate. Use “-X Freeze” as the referral type.</p>

ROW NUMBER	IF	AND	THEN
2	CC TXMOD shows a CCC/RCC L or W	There is an open IDRS control to an employee	<p>Prepare Form 4442/e-4442. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access.</p> <p>Note: If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). Advise the taxpayer to allow 30 days for a response. If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control" as the referral type.</p> <p>Exception: Do not prepare and forward Form 4442/e-4442 to open controls in remote campuses. They do NOT issue manual refunds.</p>
3	CC TXMOD shows a CCC/RCC L or W	There is an open IDRS control to a clerical function or a team number	Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.

ROW NUMBER	IF	AND	THEN
4	CC TXMOD does not show a CCC/RCC L or W	There is no open IDRS control present	<ul style="list-style-type: none"> • Ensure appropriate documentation for claimant is received. Refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, for more information on issuing refunds. Once required documentation has been received, continue to the next bullet. • If the current entity name line does not include correct 2nd name line for payee, and a subsequent tax year return has not been filed with a different name line: <ul style="list-style-type: none"> • Update the entity with the correct name lines and address provided on the documentation. • Input TC 971 AC 807. • If phone call, advise taxpayer the refund has been released and to allow 4-6 weeks for refund. If paper case, make appropriate notes on case, send any closing letters if required, and close case. • If the current entity name line does not include correct 2nd name line for payee, and a subsequent tax year return has been filed with a different name line than the year of the refund, Refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, for more information on issuing refunds. • If the current entity name line does include the correct 2nd name line for payee: <ul style="list-style-type: none"> • Verify the entity for the refund tax year has the correct name line. If it does not, update the name line and address provided on the documentation. • Input the TC 971 AC 807. <p>Note: If a manual refund is required, Accounts Management Toll-Free/Field Assistance Assistors send a Form 4442/e-4442 to the Campus AM paper function within their Directorate. Use “-X Freeze” as the referral type.</p>

ROW NUMBER	IF	AND	THEN
5	CC TXMOD does not show a CCC/RCC L or W	There is an open IDRS control to an employee	<p>Prepare Form 4442/e-4442. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access.</p> <p>Note: If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). Advise the taxpayer to allow 30 days for a response. If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control" as the referral type.</p>
6	CC TXMOD does not show a CCC/RCC L or W	There is an open IDRS control to a clerical function or a team number	Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.

ROW NUMBER	IF	AND	THEN
7	There is a date of death on CC IMFOLE	No SSA date of death on CC INOLES	<p>1. Toll-free and Field Assistance assistants send a Form 4442/e-4442 to the Campus AM paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Use “-X Freeze” as the referral type.</p> <p>Exception: Do not prepare and forward Form 4442/e-4442 to open controls in remote campuses. They do NOT issue manual refunds.</p> <p>2. All others take the following steps:</p> <ol style="list-style-type: none"> Research modules for 540 with transaction dates that match CC IMFOLE. This could involve numerous modules, including modules in retention. Reverse all TC 540s by inputting TC 542s using same date of death. <p>Caution: A TC 540 with DLN 28277-111-11111-Y cannot be reversed. If TC 540 is in error, issue a manual refund to release the refund. Forward the TIN to your P&A staff to contact HQ analyst to reverse the TC 540.</p> If CC IMFOLE has an unreversed TC 971 AC 524, reverse with a TC 972 AC 524. Refer to Exhibit 25.23.2-15, TC 972 AC 524 – Reversal of TC 971 AC 524, for more information. Follow the table above to determine if a manual or systemic refund should be issued. Monitor the account to confirm the date of death is cleared from CC IMFOLE.

d. A TC 840 posts to a module creating a debit balance

IF	THEN
There is an open IDRS control	<p>Prepare Form 4442/e-4442. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access.</p> <p>Note: If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). Advise the taxpayer to allow 30 days for a response. If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control" as the referral type.</p>
There is no open IDRS control present	<ol style="list-style-type: none"> 1. Research for any missing credits. 2. Transfer any misapplied credits. 3. Input adjustment action, if necessary, to release the freeze. 4. Take all necessary actions to resolve the debit balance before releasing the freeze and resuming notice issuance. 5. Notify the taxpayer if the debit condition is correct.

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IF	THEN
You can verify the payment belongs to the taxpayer	Release the freeze with a TC 290 for .00 and PC 8. Refer to IRM 21.2.4.3.25, Processing EXES-TC 840 Transcripts (J-/X Freeze), for further instructions.
You cannot verify the payment belongs to the taxpayer	Take no action. An EXES-TC 840 transcript generates. Refer to IRM 21.2.4.3.25, Processing EXES-TC 840 Transcripts (J-/X Freeze).

Note: Refer to *Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48* for conditions that set the -X freeze.

(2) On accounts that taxpayers have filed a Form 1040-NR or Form 1040-NR-EZ

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refunds. These returns can be identified with CCC/RCC O on CC TXMOD and the accounts must have TC 767 CRN 330. Refer to IRM 21.8.2.12.2.4 (8), FATCA- 1042-S Matching Program - General Information - Identifying Related Letters, Transaction Codes, Reason Codes, 1042-S Data Fields, for more information.

- (3) Follow the procedures below if you are working CP 41, Unresolved Manual Refund Freeze, transcripts.

ROW NUMBER	IF A TC 840	AND	THEN
1	Is input and TC 29X posts without a hold code on the corresponding adjustment	A duplicate refund is generated on the Master File	Follow erroneous refund procedures in IRM 21.4.5, Erroneous Refunds.
2	Posted to the correct module	The TC 150 posted to an incorrect module	<ol style="list-style-type: none"> 1. Reprocess the return. 2. Make any necessary adjustments. 3. Refer to IRM 21.6.7.4.2.5.1, Mixed Periods, and IRM 21.6.2.4.2, Mixed Entity Procedures.
3	Posted to the incorrect module	The TC 150 posted to the correct module	Move the TC 840 and applicable credits to the correct module and TIN. See IRM 21.5.2.4.23.10, Moving Refunds.
4	Posted to the correct module	A TC 150 cannot be located	Follow procedures in IRM 21.2.4.3.39.1 (4), AM08 Resolution, based on if the taxpayer is required to file.
5	Posted to the correct module	The credits are located in another account	<ol style="list-style-type: none"> 1. Transfer the credits to resolve the “-X” Freeze. 2. Delete the filing requirements, if the taxpayer is not liable to file a return.
6	Posted to a module	Created a debit balance	<ol style="list-style-type: none"> 1. Research for any missing credits. 2. Transfer any misapplied credits. 3. Input adjustment action, if necessary, to release the freeze. 4. Take all necessary actions to resolve the debit balance before releasing the freeze and resuming notice issuance. 5. Notify the taxpayer if the debit condition is correct.
7	Is not posted to a module	The return was erroneously coded with CCC/RCC “O”	<p>Release the refund to the taxpayer by inputting a TC 290 for .00 with a Priority Code 8. Refer to IRM 21.4.4.3, Why Would A Manual Refund Be Needed?, for more information regarding when a manual refund is required.</p> <p>Note: Only release the refund if 6 cycles has passed since the TC 150 posted.</p>

(4) Research IDRS for open or closed controls.

IF IDRS SHOWS	AND	THEN
An open control in the Refund Inquiry Function with an activity code "841TOPOST"	TC 840 posted without an offsetting credit from Bureau of Fiscal Services (BFS)	Refile the return if no other adjustment is necessary.
An open or closed control base from a prior refund inquiry (e.g., "3911 to RDCC")	N/A	<ol style="list-style-type: none"> 1. Forward the TRNS41 to the respective function. 2. Refile the TC 840 document. 3. DO NOT release the freeze. 4. DO NOT allow the TDA to generate.
An open or closed control base with a category code of "EXES"	You can verify the payment belongs to the taxpayer	Release the freeze with a TC 290 for .00 and PC 8. Refer to IRM 21.2.4.3.25, Processing EXES-TC 840 Transcripts (J-/X Freeze), for further instructions.

(5) Compliance Service Collection Operation (CSCO), (formerly Service Center Collection Branch, (SCCB)) must be notified if the case cannot be closed prior to the issuance of a TDA.

21.5.6.4.49
(10-01-2016)
Y- Freeze

(1) The Y- (Data Processing/Audit Adjustment) freeze is set by Transaction Code (TC) 29X/30X that has a Hold Code (HC) 1, 2, or 4. Refer to IRM 21.3.1.7.31, CP 210 Examination (Audit) or Data Processing Tax Adjustment - Balance Due, Overpayment, or Even Balance, and/or *Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48*.

21.5.6.4.50
(12-11-2023)
-Y Freeze

- (1) The -Y (Offer in Compromise) freeze is set by Transaction Code (TC) 480 when systemically uploaded through the Automated Offer in Compromise Program (AOIC) located in Brookhaven Customer Service Center (BCSC) or Memphis Customer Service Center (MCSC); or by Exam and Appeals located in the Area Offices, at the time the taxpayers offer is considered processable.
- (2) **Take no action to release this freeze.** Respond to taxpayer inquiries by following the guidelines found on the *Offer-in-Compromise (OIC) Centralized Service Center Locations*, link located under the Who/Where tab on the SERP Home Page, or refer to IRM 5.19.7.2, Monitoring Offers in Compromise (MOIC), for more information.
- (3) Take the following actions when a -Y freeze is present on the module:
 - TC 480 indicates offer pending and assessments/adjustments are allowed. If there is an unreversed TC 480, DO NOT route original returns, amended returns, or penalty abatement requests to Centralized Offer in Compromise (COIC). Work the case following regular IRM procedures
 - TC 780 indicates offer accepted. DO NOT ASSESS/ABATE. Return the original return, amended return, or penalty abatement request to the taxpayer using the proper letter informing them the offer has been accepted and no adjustment is permitted on the account. Suggested

(4) For OIC Campus locations refer to the Who/Where tab on the SERP Home Page, *Offer-in-Compromise (OIC) Centralized Service Center Locations*.

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