



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.25.5

AUGUST 11, 2025

EFFECTIVE DATE

(11-07-2025)

PURPOSE

- (1) This transmits revised IRM 25.25.5, Revenue Protection, General Correspondence Procedures.

MATERIAL CHANGES

- (1) IRM 25.25.5.1.3, updated link to IRM. IPU 25U3343 issued 05-28-2025.
- (2) IRM 25.25.5.2, added table and clarifying language to make instructions easier to read. IPU 25U3343 issued 05-28-2025.
- (3) IRM 25.25.5.2.1, updated table with new and clarifying information. IPU 25U3343 issued 05-28-2025.
- (4) IRM 25.25.5.2.1.1, added table and classified waste procedures. IPU 25U3343 issued 05-28-2025.
- (5) IRM 25.25.5.2.1.3, updated with clarifying information. IPU 25U3343 issued 05-28-2025.
- (6) Exhibit 25.25.5-2, added clarifying language to table. IPU 25U3343 issued 05-28-2025.

EFFECT ON OTHER DOCUMENTS

IRM 25.25.5 dated November 7, 2024 is superseded. This IRM incorporates the following IRM Procedural Updates (IPU) IPU 25U3343, issued 05-28-2025.

AUDIENCE

Campus employees in Return Integrity Verification Operations

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25.25.5

General Correspondence Procedures

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25.25.5.1
(10-26-2023)
Program Scope and Objectives

- (1) Purpose and Program Goals: This IRM section provides guidance for Return Integrity Verification Operations (RIVO) employees when screening individual master file returns in the Electronic Fraud Detection System (EFDS) for possible identity theft and false income and withholding. Individual master file returns are scored through the Dependent Database (DDb) or through the Return Review Program (RRP) system. These scoring processes identify suspicious returns meeting the scoring criteria for screening by RIVO employees.
- (2) Audience: The audience intended in this IRM is RIVO employees.
- (3) Policy Owner: The Return Integrity Verification Program Management (RIVPM) is the policy owner of this program.
- (4) Program Owner: RIVPM is the program office responsible for oversight over this program.
- (5) Primary Stakeholders: The primary stakeholders are RIVO, and organization that collaborate with RIVO.
- (6) Program Goals: Program goals for the program are in the Operation Guidelines as well as IRM 1.4.10, *Return Integrity & Verification Operation Managers Guide*.
- (7) This section provides guidelines for the following RIVO processes:
 - General Correspondence Letters/Notices issued by RIVO

25.25.5.1.1
(09-16-2019)
Background

- (1) Return Integrity Verification Program Management (RIVPM) strengthens the integrity of the tax system by:
 - Protecting the public interest by improving IRS's ability to detect and prevent improper refunds
 - Serving the public interest by taking actions fairly and appropriately to identify, evaluate and prevent the issuance of improper refunds
 - Helping taxpayers understand the refundable tax credits for which they are eligible

25.25.5.1.2
(02-14-2020)
Program Management and Review

- (1) The program has reports to track the inventory, including receipts and closures, such as the Return Integrity Verification Operations (RIVO) Monthly Performance Comparison Report. More report guidance is found in IRM 1.4.10, *Return Integrity & Verification Operation Managers Guide*.
- (2) The Embedded Quality review program is in place to review all processes to ensure accuracy and effectiveness of the program. Goals, measures, and operating guidelines are listed in the yearly Operation Guidelines and in IRM 21.10.1, *Embedded Quality (EQ) Program for Accounts Management, Campus Collection, Campus Examination, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support*.

25.25.5.1.3
(05-28-2025)
Authority

- (1) Refer to the following:
 - IRM 1.2.2, *Servicewide Policies and Authorities*.
 - IRM 1.2.61, *Division Delegations of Authority for Taxpayer Services*.

- IRM 1.2.1.5.10, *Policy Statement 4-21, Selection of Returns for Examination*.
- IRM 1.1.13.4, *Return Integrity & Compliance Services (RICS)*.
- Various Internal Revenue Codes (IRC) including but not limited to:
- IRC 6402(a), Authority to make credits or refunds.
- IRC 6401, Amounts treated as overpayments.
- IRC 6404, Abatements.
- IRC 6213, Restrictions applicable to deficiencies; petition to Tax Court.

25.25.5.1.4
(08-11-2025)

Roles and Responsibilities

- (1) Return Integrity Verification Program Management (RIVPM) has responsibility for information in this IRM. Information is published in the IRM on a yearly basis.
- (2) The Director of RIVPM is responsible for the policy related to this IRM.
- (3) The Chief of the RIVPM Policy & Analysis is responsible for ensuring this IRM is timely submitted to publishing each year.
- (4) More information can be found in IRM 1.1.13.5, *Return Integrity and Compliance Services*.

25.25.5.1.5
(08-11-2025)

Terms and Acronyms

- (1) For a list of Acronyms used throughout Return Integrity Verification Operations (RIVO) see IRM 25.25.1.1.6, *Acronyms*.

25.25.5.1.6
(06-26-2023)

Related Resources

- (1) The related resources listed below may be utilized for account research and issue resolution. These related resources may be accessed through the IRS Intranet-Servicewide Electronic Research Program (SERP) site.
 - IRM 25.25, *Revenue Protection*
 - IRM 25.23, *Identity Protection and Victim Assistance*
 - IRM 21, *Customer Account Services*
 - IRM 2, *Information Technology*
 - IRM 3, *Submission Processing*
- (2) IDRS restricted access accounts are accounts where a user must request special permissions to access the account through IDRS. Follow IRM 21.2.1.3.2, *Authorized IDRS Access*.
- (3) The Internal Revenue Code (IRC) provides taxpayers specific rights. The Taxpayer Bill of Rights groups these rights into ten fundamental rights. See IRC 7803(a)(3) . IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see Publication 1, *Your Rights as a Taxpayer* or visit irs.gov/taxpayer-bill-of-rights. For more information about the TBOR, see *Taxpayer Bill of Rights*.

25.25.5.2
(05-28-2025)

RIVO Correspondence Letters/Notices

- (1) Responses to Return Integrity Verification Operations (RIVO) letters will be received from the taxpayer or their representative via mail, fax, Documentation Upload Tool (DUT), Form 4442, *Inquiry Referral*, or Operation Assistance Request (OAR). RIVO correspondence includes responses to any of the following letters or notices:

Note: For additional information, see *Servicewide Notice Information Program (SNIP)*.

Letter/Notice Type	Description
Letter 18C	Decedent Refund (Form 1310 Requested)
Letter 86C	Referring Taxpayer Inquiry/Forms to Another Office
Letter 89C	Amended Return Required to Correct Account
Letter 105C	Claim Disallowed
Letter 106C	Claim Partially Disallowed
Letter 131C	Information Insufficient or Incomplete for Process
Letter 135C	Power of Attorney needed to Furnish Information
Letter 239C	TIN-Related Problem Resolution
Letter 418C	Amended/Original Return Unavailable; Copy Requested
Letter 474C	Math Error Explained
Letter 916C	Claim Incomplete for Processing; No Consideration
Letter 2644C	Second Interim Letter
Letter 2645C	Interim Letter
Letter 3175C	Frivolous Return Response
Letter 3176C	Frivolous Correspondence Response
Letter 3219C	Statutory Notice of Deficiency
Letter 4464C	Questionable Refund Hold
Letter 4674C	Identity Theft Post-Adjustment Victim Notification Letter
Letter 4800C	Questionable Credit 30 Day Contact Letter
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 5263C	Additional information requested regarding the business
Letter 5447C	Potential Identity Theft during Original Processing; Foreign Address
Letter 5747C	Potential Identity Theft during Original Processing - TAC AUTH ONLY

Letter 6042C	Additional Information Requested Regarding the Business
Letter 6167C	Identity Authentication Incomplete (IMF)
Letter 6217C	Entity Verification Response Letter
Letter 6255C	Third-Party Notification
Notice CP 05	Information Regarding Your Refund
Notice CP 05A	Information Regarding Your Refund
Notice 53A	We are researching your request for direct deposit
Notice 53B	Refund Direct Deposit Rejected by Financial Institution
Notice 53C	Refund Direct Deposit rejected by Financial Institution
Notice 53D	We can't direct deposit as too many requests to the same account

- (2) Additional refund inquiries will be routed to RIVO based on the status of the account and RIVO involvement. Examples include:
- Refund letters containing a Form 3911, *Taxpayer Statement Regarding Refund*
 - Inquiries containing Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*
- (3) If a third-party, such as the taxpayer's employer, who is not the taxpayer's authorized representative, contacts the IRS and requests wage substantiation information or other information about the taxpayer's return or account, the IRS cannot provide that information or any other specific information about the taxpayer or their tax return. The IRS can advise the third party that, in general, the IRS needs the following documentation to substantiate a taxpayer's reported wages and withholding:
- Copies of at least 3 pay statements or check stubs, including the end of the year statement/check stub. (Don't send a copy of Form W-2, *Wage and Tax Statement*.)
 - A letter from the employer on the company letter head. Letters must include your employer's name, address, telephone and fax number, income and withholding amounts.
 - Similar statements such as pay stubs must show employer information including Employer Identification Number (EIN) and a contact name and telephone number. Pay stubs also must show the taxpayer information, including taxpayer identification number (TIN). Bank statements may be submitted to substantiate the paycheck deposits. A statement of benefits on retirement income.
- (4) If correspondence or a referral is received stating the return filed by the taxpayer was backed out in error under the Identity Theft Procedures, follow

the procedures in IRM 25.25.13.3.1, *Previously Identified as Identity Theft*, to verify and reinstate the return with the Integrated Automation Technologies (IAT) x-Mend tool.

Note: The IAT x-Mend tool replaced the x-Claim tool. Refer to IRM 21.2.2-2 , *Accounts Management Mandated IAT Tools*, for additional information regarding mandated IAT tools.

- (5) Beginning in July 2011, the "2 - D Bar Code" program was implemented. Some of the notices will still display the entire TIN while others will have the TIN redacted/masked (e.g., XXX-XX-1234). In order to identify the account, a "handheld" bar code scanner must be used to read the taxpayer account information. If the scanner cannot read the bar code, Command Code (CC) TPIIP must be used. For more information on the CC, refer to IDRS Command Code Job Aid located on SERP under IRM Supplements. Additional CP notices utilizing this configuration requiring the bar code scanner will be rolled out periodically in the future. Notices CP 05/CP 05A rolled out in early 2012.

25.25.5.2.1
(05-28-2025)
**General Replies to
Letters/Notices and
Undeliverable Mail**

- (1) All Return Integrity Verification Operations (RIVO) incoming correspondence and referrals will be sorted or resolved per the charts below:

Note: If the taxpayer has only provided a telephone number, document it in EFDS notes and/or Account Management Services (AMS.) Destroy the notice or letter as classified waste, see IRM 21.5.1.4.10, *Classified Waste*.

Note: Form 12305 , *Routing Slip*, must be used when returning mis routes or forwarding correspondence.

IF	THEN
1 The letter or notice is returned undeliverable.	Refer to IRM 25.25.5.2.1.1 , <i>Undeliverable Correspondence Research</i> .
2 The correspondence is misdirected mail (i.e., not a response to a RIVO letter or CP notice) or the response is addressed to a RIVO mail stop but there is no RIVO involvement on the account.	Return the mail to the Image Control Team (ICT). See your local document routing guide (DRG) for other forwarding information. Note: Do not return mail directed to a RIVO mail stop to Submission Processing.

IF	THEN
<p>3 A Letter 4800C, Letter 3219C or correspondence with an open AQC indicator/inventory type is received in RIVO at a site other than Stop 9002 in Ogden. See IRM 25.25.7.2 , <i>Automated Questionable Credit (AQC) Inventory Types</i>.</p> <p>Exception: TC 971 AC 122 with Rule 7W is not an AQC specific indicators. If posted and refund is held by a RIVO hold, follow IRM 25.25.2.2, <i>Data Mining Screening Tree</i>, to screen and disposition the return.</p>	<p>Responses will be scanned by the RIVO clerical team in Ogden. Route to: Ogden Service Center Mail Stop 9002 Ogden, UT 84201-0062</p> <p>Exception: Destroy as classified waste any undeliverable Letter 4800C. See IRM 21.5.1.4.10, <i>Classified Waste</i>.</p>
<p>4 A Notice CP 05A or correspondence with an open WOW indicator/category code is received at a site other than Stop 9002 in Ogden.</p> <p>Note: See IRM 25.25.11.3, <i>Notice CP 05A Responses</i>, for WOW category code.</p>	<p>Responses will be scanned by the RIVO clerical team in Ogden. Route to: Ogden Service Center Mail Stop 9002 Ogden, UT 84201-0062</p>

IF	THEN
<p>5 There is a -L Freeze condition or prior Exam involvement with TC 421, TC 424R or TC 300 on the account.</p>	<ul style="list-style-type: none"> Review command code (CC) AMDISA to locate the Primary Business Code (PBC), Secondary Business Code (SBC) and Employee Group Code (EGC). Route the case per <i>AIMS Assignee Code (AAC) Contact Listings</i>, utilize the Employee Group Code (EGC) Contact listing Note: Review the correspondence to determine if the information is already present or is available on AMS or IDRS. If it is, destroy the correspondence per IRM 21.5.1.4.10 , <i>Classified Waste</i> Search for any duplicate returns filed for the same tax period by querying the taxpayer identification number (TIN) in the Electronic Fraud Detection System (EFDS). If any are found, complete the verification process per IRM 25.25.2.3, <i>Command Code (CC) IRPTR Return Verification During the Screening Process</i>. If the income is not verifiable and the return is not in Scheme, input notes in EFDS, push the return to STARS and update the return disposition to "CAT 5 CL" Input/Update Account Management Services (AMS) notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i> Destroy the notice or letter as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i> Ensure all RIVO control bases are closed

IF	THEN
<p>6 There is a -A Freeze condition and/or an open control to Accounts Management (AM) on the account</p>	<ul style="list-style-type: none"> Review the correspondence to determine if the information is already present or is available on AMS or IDRS. If it is present, destroy the correspondence, per IRM 21.5.1.4.10, <i>Classified Waste</i>. If it is not available, then route the correspondence to AMS - Image Control Team (ICT). If a Form 14039, <i>Identity Theft Affidavit</i>, is attached with an original signature and it is not present in AMS images, route the Form 14039 to the Image Control Team (ICT) using the Form 12305, <i>Routing Slip</i>. If the AMS image contains a Form 14039, destroy the Form 14039 as classified waste. If the response includes a Form 1040-X, <i>Amended U.S. Individual Income Tax Return</i>, route the Form 1040-X and envelope to ICT using the <i>IVO Paperless 1040X to AM Process</i> located on the <i>RIVO Portal</i>. Complete the <i>RICS RIVO AR Adjustment Request</i> form located on the RIVO portal Review the TIN in EFDS for a prior return filing for the same tax period. If a prior return filing is found, input return notes in EFDS and if necessary, complete the verification process. Push the return to Scheme and update the return disposition to "CAT 5 CL" Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i> Destroy the notice or letter as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i> Ensure all RIVO control bases are closed
<p>7 There is a Form 4506-T, <i>Request for Transcript of Tax Return</i>, or a written request is attached to the response</p>	<p>Forward request to RAIVS. See IRM 21.3.6.4.3.1, <i>Return Copy Procedures</i>.</p>
<p>8 There is a Form 4506-F, <i>Request for Copy of Fraudulent Tax Return</i>, or a written request is attached to the response</p>	<p>See IRM 25.23.3.2.7.1, <i>Intake - Accepting Form 4506-F or Written Requests for copies of Fraudulent Return(s)</i>, for additional information</p>

IF	THEN
9 Correspondence is received in a language other than English or Spanish	Translations can be obtained from Linguistics Policy, Tools and Services (LPTS). Refer to IRM 25.23.4.19, <i>Requesting Translations of Certain Languages</i> , for additional information <ul style="list-style-type: none"> After correspondence has been translated, follow the applicable box above Note: If the taxpayer requests written communication in a language other than English or Spanish, LPTS will be contacted for translation. Refer to IRM 25.23.4.19.1, <i>Translation Requests for Certain Languages - Other Than Spanish</i> , for additional information
10 The reply indicates the taxpayer is a victim of identity theft or has a Form 14039, <i>Identity Theft Affidavit</i> , attached	Refer to IRM 25.25.5.2.1.2, <i>General Correspondence Identity Theft Response</i>
11 The reply to Letter 4464C or CP 05 indicates the taxpayer filed the return	Refer to IRM 25.25.5.2.1.3, <i>General Correspondence Non-Identity Theft Response</i>

- (2) If the response requests information under the Freedom of Information Act (FOIA), immediately refer the case to the RIVO Disclosure Coordinator for your site. Attach a CC SUMRY print prior to forwarding. For more information regarding FOIA request, see IRM 21.1.3.17.1, *Freedom of Information Act (FOIA)*.
- (3) All remaining correspondence to be resolved by RIVO will be controlled per IRM 21.5.1.4.2.2, *Integrated Data Retrieval System (IDRS) - Control Procedures*.

Note: All correspondence that is not classified needs to be stamped with RIVO received date. This also include Return Charge Outs (RCO), received from files.

- (4) If an open IDRS control base is present on the module to a specific employee, contact the controlling employee prior to resolution to coordinate efforts in order to prevent erroneous or duplicate adjustments or actions. Refer to *IDRS - Unit and USR Database*, to locate the employee. A link is located on the SERP Home Page under the Who/Where tab.

25.25.5.2.1.1
(05-28-2025)
**Undeliverable
Correspondence
Research**

- (1) More research may be needed to correct incomplete or incorrect addresses on undeliverable letters.
- (2) If the undeliverable mail has a yellow address sticker provided by the U.S. Postal Service (USPS) on the original envelope, compare the yellow label entity to the name and address using the following Command Codes (CC) ENMOD, BMFOLE, or IMFOLE, to verify it is the same taxpayer.

- (3) Research Accounts Management Services (AMS) history and images, Remittance Tracking Register (RTR), and IDRS CC's ENMOD, IMFOLE, INOLE, NAMES/E, RTVUE, TRDBV, and IRPTRL (most current tax period data). Research open IDRS modules for any pending (PN TC 150/TC 976) returns. If found, research for updated address/entity information.
- (4) Compare the cycle of the current Masterfile address to see which address is the most current. For example, if the yellow label shows James Q. Pelican, review of CC ENMOD/IMFOLE shows James Pelican and the address cycle is prior to the address on the yellow label, this indicates this is the same taxpayer with a more current address.
- (5) If a more current filed tax return is present on the account, check it for more complete or correct information. (Do not order the return just to check the address).
- (6) If you find more complete or correct information, or if you find a more current address, reissue or re-mail the correspondence.

Note: If the letter indicates it was issued to a third party, then you can reissue the letter to a third party only if that party is identified in the Centralized Authorization File (CAF), which maintains data for Authorized Representatives (e.g., Form 2848, *Power of Attorney and Declaration of Representative*, and Form 8821, *Tax Information Authorization*.)

- (7) Update the address of record if the address on Masterfile was in error due to IRS procedures.
- (8) Do not update the address on Masterfile based on a yellow sticker address provided by the Post Office. Use the address on the yellow label to only reissue the letter after research is conducted and it is determined that the address label is the most current. Include a Form 8822, *Change of Address*, for the taxpayer when reissuing the correspondence.
- (9) If a better address cannot be found or confirmed, refer to the table below.

IF	THEN
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<p>1 The correspondence is returned undeliverable (may have a yellow sticker from the post office) for the following letters/notices:</p> <ul style="list-style-type: none"> • 18C • 86C • 89C • 131C • 135C • 418C • 474C • 916C • 2644C • 2645C • 3175C • 3176C • 4464C • 4800C • 4883C • 5071C • 5216 • 5263C • 5447C • 5747C • 6042C • 6167C • 6217C • 6255C • CP05 • CP05A • CP53A • CP53B • CP53C • CP53D 	<p>Destroy the letter or correspondence as classified waste. See IRM 21.5.1.4.10, <i>Classified Waste</i>, for additional information</p> <p>Note: Additional steps may be required for different inventory types. Refer to the applicable IRM for each letter or inventory type for additional information</p>
<p>2 The correspondence is returned undeliverable (may have a yellow sticker from the post office) for the following certified letters:</p> <ul style="list-style-type: none"> • 105C • 106C 	<p>Do NOT destroy as classified waste. Complete Form 9856, <i>Attachment Alert</i>, and send the correspondence to Files using the DLN of the TC29X adjustment</p>
<p>3 The correspondence is returned undeliverable (may have a yellow sticker from the post office) for the following letters:</p> <ul style="list-style-type: none"> • 239C • 4674C 	<p>Research the account for a better address and reissue letter. If a more recent address cannot be found, destroy as Classified Waste. See IRM 21.5.1.4.10, <i>Classified Waste</i>, for additional information</p>

4 The correspondence is returned undeliverable (may have a yellow sticker from the post office) for the following letter: <ul style="list-style-type: none">• 3219C	Forward correspondence to the Automated Questionable Credit (AQC) program: ATSC Mail Stop 763 4800 Buford Highway Atlanta, GA 39901
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25.25.5.2.1.2
(10-06-2022)
**General Correspondence
Identity Theft Response**

- (1) The reply indicates the taxpayer is a victim of identity theft, contains a statement that the recipient does not live at the address on the letter, or has a Form 14039, *Identity Theft Affidavit*, attached, follow the chart below:

IF	AND	THEN
1 The reply indicates the taxpayer is a victim of identity theft or has a Form 14039 attached	No return for the taxpayer is attached to the response	<ul style="list-style-type: none"> Input return notes in EFDS and update the disposition in EFDS per IRM 25.25.5-1, <i>Triage Procedures</i> Note: If the return is in Process Status (PS) 49 (ID Theft Hold) take no action in EFDS If a transaction code (TC) 971 action code (AC) 129 is present, see IRM 25.25.6.2.1.2, <i>The Identity Theft Return is Posted on MFT 30 and the Account Contains an Unreversed TC 971 AC 129 (Letter Reply Procedures)</i>, and follow the applicable box For returns dispositioned in the Scheme Tracking and Referral System (STARS) to "MR", open a control base using "EVFY" to the identity theft generic IDRS number for the team/site and route the correspondence to the team/site For returns dispositioned in STARS to "AF," input EFDS notes, and destroy the correspondence as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i>. If the documentation does not meet classified waste criteria and needs to be associated with the return for audit trail purposes, complete Form 9856, <i>Attachment Alert</i>, to send the documentation to Files Exception: If a Form 14039 with an original signature is present, route the response to the open RIVO control. If all controls are closed and the account is resolved, associate the Form 14039, to the account adjustment For returns dispositioned to "CL," or "PU," and the account is resolved on IDRS, if a Form 14039 with an original signature is present, associate the Form 14039 to the account adjustment, otherwise destroy the response as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i>

IF	AND	THEN
		<ul style="list-style-type: none"> For returns dispositioned to all other dispositions, if a Form 14039 with an original signature is present, associate the Form 14039 to the DLN of the TC 150 (if a paper DLN) otherwise send the form to Alpha Files per IRM 3.5.61.21.10, <i>Identity Theft Returns - Alpha Files</i> Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste If the account does not contain a posted return (TC 150) on MFT 30 for the tax period in question, and a Form 14039 is viewable in AMS images, destroy the form as classified waste, otherwise send the form to Alpha Files per IRM 3.5.61.21.10, <i>Identity Theft Returns - Alpha Files</i> If the account contains a return that is unpostable (UP) 147, determine if the return is the valid return for the taxpayer and elevate to the lead for referral or resolution Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i> Destroy the notice or letter and any internal documents as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i> Close the RIVO control base for the response
2 The reply indicates the taxpayer is a victim of identity theft or has a Form 14039 attached	An original unprocessed return for the taxpayer is attached to the response	<ul style="list-style-type: none"> Input return notes in EFDS and if necessary, complete the verification process. Push the return to Scheme and update the return disposition to "CAT 5 CL" Note: If the return is in PS 49 (ID Theft Hold) take no action in EFDS If a TC 971 AC 129 is present, see IRM 25.25.6.2.1.2, <i>The Identity Theft Return is Posted on MFT 30 and the Account Contains an Unreversed TC 971 AC 129 (Letter Reply Procedures)</i>, and follow the applicable box Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i> Destroy the notice or letter and any internal documents as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i> Close the RIVO control base for the response

IF	AND	THEN
3 The reply indicates the recipient on the letter does not live at that address		<ul style="list-style-type: none"> Input return notes in EFDS and if necessary, complete the verification process. Push the return to Scheme. See IRM 25.25.5.2.1, <i>General Replies to Letters/Notices and Undeliverable Mail</i>, for additional guidance Update the disposition in EFDS per IRM 25.25.5-1, <i>Triage Procedures</i> Destroy the notice or letter and any internal documents as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i> Ensure all RIVO control bases are closed

25.25.5.2.1.3
(05-28-2025)

- (1) If the reply to Letter 4464C or CP 05 indicates the taxpayer filed the return. Follow the chart below for resolving non-identity theft replies:

**General Correspondence
Non-Identity Theft
Response**

IF	THEN
1 A Form W-2, Wage and Tax Statement , is submitted and the information can be verified per RIVO tolerances, per CC IRPTR or the Form W-2 is for an Individual taxpayer identification number (ITIN) return that has a "work assumed" social security number (SSN) and the Form W-2 verifies per RIVO tolerances per CC IRPTR data or Social Security Administration Online Retrieval System (SSA_ORIS), see IRM 25.25.3, <i>Revenue Protection Verification Procedures for Individual Master File Returns</i>	<ul style="list-style-type: none"> Input notes as appropriate in EFDS Update the return disposition in EFDS to "Refile" if necessary, complete the verification process Update the address as necessary as indicated by the taxpayer, see IRM 3.13.5.51, <i>Information Required to Complete Address Changes</i>. If a Form 8822, <i>Change of Address</i>, is attached, see IRM 3.13.5.52, <i>Form 8822, IMF Change of Address Request</i> Ensure the refund will release, see IRM 25.25.13.9, <i>Releasing the Refund</i>. If the return is in STARS, update the return disposition to "DL" to have it removed from STARS- and input a note on STARS. See IRM 25.25.13.9 (4), <i>Releasing the Refund</i>, for additional guidance Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i> Destroy the notice or letter as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i>. If the documentation does not meet classified waste criteria and needs to be associated with the return for audit trail purposes, complete Form 9856, <i>Attachment Alert</i>, to send the documentation to Files Ensure all RIVO control bases are closed

IF	THEN
<p>2</p> <p>Other information is provided such as Form 4852, <i>Substitute for Form W-2, Wage and Tax Statement</i>, or Form 1099-R, <i>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</i>, Form 1099-MISC, <i>Miscellaneous Information</i>, Form 1099-R, <i>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</i>, pay stubs, letters from employers which contain the company name, address, employer identification number (EIN), name and SSN/ITIN of employee and is verifiable per RIVO tolerances, through research (CC IRPTR) or contact with the employer, and matches the information on the return. See IRM 25.25.3, <i>Revenue Protection Verification Procedures for Individual Master File Returns</i></p>	<ul style="list-style-type: none"> • Input notes as appropriate in EFDS • Update the return disposition in EFDS to “Refile” if necessary, complete the verification process • Update the address as necessary as indicated by the taxpayer, see IRM 3.13.5.51, <i>Information Required to Complete Address Changes</i>. If a Form 8822 is attached, see IRM 3.13.5.52, <i>Form 8822, IMF Change of Address Request</i> • Ensure the refund will release, see IRM 25.25.13.9, <i>Releasing the Refund</i> • If the return is in STARS, update the return disposition to “DL” to have it removed from STARS • Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i> • Destroy the notice or letter as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i>. If the documentation does not meet classified waste criteria and needs to be associated with the return for audit trail purposes, complete Form 9856, <i>Attachment Alert</i>, to send the documentation to Files. • Ensure all RIVO control bases are closed
<p>3</p> <p>The income information provided is not verifiable or the response has no new verifiable information per RIVO tolerances, see IRM 25.25.3, <i>Revenue Protection Verification Procedures for</i></p> <p>Reminder: If the taxpayer has only provided a telephone number, document it in EFDS notes and/or Account Management Services (AMS). Destroy the notice or letter as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i></p>	<ul style="list-style-type: none"> • If the return is not in STARS, leave return in Verification queue until IRP is determined to be fully loaded, then push the return to scheme, if necessary, complete the manual verification process <p>Note: See IRM 25.25.3.9, <i>Manual Verification Procedures</i> for more guidance</p> <ul style="list-style-type: none"> • Input notes in EFDS documenting the information received • Update the address as necessary as indicated by the taxpayer, see IRM 3.13.5.51, <i>Information Required to Complete Address Changes</i>. If a Form 8822 is attached, see IRM 3.13.5.52, <i>Form 8822, IMF Change of Address Request</i> • Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i> • Destroy the notice or letter as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i>. If the documentation does not meet classified waste criteria and needs to be associated with the return for audit trail purposes, complete Form 9856, <i>Attachment Alert</i>, to send the documentation to Files • Ensure all RIVO control bases are closed

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IF	THEN
<p>4 The taxpayer states they made an error on their wages and/or federal withholding on their return and has provided the correct information and it is verifiable but there is no corrected return or a Form 1040-X, <i>Amended U.S. Individual Income Tax Return</i>, attached</p>	<ul style="list-style-type: none"> • If the return is not in STARS push the return to scheme, if necessary, complete the verification process <p>Note: If a verified bad return is unable to be pushed to STARS, follow Mass Push Instructions. Refer to RIVO portal. If a return is in STARS, and is unable to be referred systemically to STARS, use manual referral process See IRM 25.25.13.5</p> <ul style="list-style-type: none"> • Update the address as necessary as indicated by the taxpayer, see IRM 3.13.5.51, <i>Information Required to Complete Address Changes</i>. If a Form 8822 is attached, see IRM 3.13.5.52, <i>Form 8822, IMF Change of Address Request</i> • Send the taxpayer a Letter 89C, Amended Return Required to Correct Account • Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i> • Destroy the notice or letter as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i>. If the documentation does not meet classified waste criteria and needs to be associated with the return for audit trail purposes, complete Form 9856, <i>Attachment Alert</i>, to send the documentation to Files • Ensure all RIVO control bases are closed

IF	THEN
<p>5 The taxpayer states they made an error on their wages and/or federal withholding on their return and has provided a corrected return or a Form 1040-X</p>	<ul style="list-style-type: none"> • If the return is not in STARS push the return to scheme, if necessary, complete the verification process • Input notes in EFDS documenting the information received • Update the return in STARS to "CAT 5 CL" • If there is no identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period on CC ENMOD, route the amended return or Form 1040-X and envelope to the SP Batching Function per Exhibit 3.10.72-11, <i>Submission Processing Contacts (Batching Function)</i>. Prior to sending the return to SP, take the following actions: <ul style="list-style-type: none"> ◆ Edit the RIVO stamp or "RIVO REV" in the upper left margin of the return Edit the return received date, if not already present ◆ Update the return in STARS to disposition to CAT "5" "CL" ◆ Destroy the RIVO letter as classified waste ◆ Close the RIVO correspondence control base with an activity field of "1040X2SP" • If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period, AND the amended return or Form 1040-X can be verified within RIVO tolerance, email the amended return or Form 1040-X and envelope to ICT using the IVO Paperless 1040X to AM Process located on the RIVO Portal. Complete the <i>RICS IVO AR Adjustment Request Form</i>, and include the verified income/withholding information on the routing form. If the income/withholding is not an exact match but is verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form that the return was verified within RIVO tolerance. Prior to sending the return to ICT, take the following actions: <ul style="list-style-type: none"> ◆ Edit the RIVO stamp or "RIVO REV" and "IDT" in the upper left margin of the return Edit the return received date, if not already present ◆ Update the return in STARS to disposition to CAT "5" "CL" ◆ Close the RIVO correspondence control base with an activity field of "1040X2AM" • If there IS an identity theft marker for any tax period AND the amended return/Form 1040-X CANNOT be verified within RIVO tolerance, refer the entire response to the Automated Questionable Credits Pro- <p>the return in STARS</p> <ul style="list-style-type: none"> • Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>

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Exhibit 25.25.5-1 (07-18-2024)

Triage Procedures

Scenario	EFDS Disposition	Additional Instructions
1 - A freeze is present or will be present due to sending a return for processing - and/or Accounts Management IDRS control base on the account such as: DUPF, IDT1, IDT3, XRET, XIVO, MXEN, IDS1, IDT3, IDS3, IDT6, IDT8, IDT9, IDS9, SCRM and SSA2 OR An unreversed transaction code (TC) 971 action code (AC) 120 with or without a control base to Submission Processing	CAT 5 CL	Screen any additional returns for the same tax year and take the following actions: <ul style="list-style-type: none"> • The return is deemed "Valid" - disposition the return to "Refile." • The return is deemed Identity Theft (IDT) - add the return to Scheme, update Scheme Tracking and Referral System (STARS) to "CAT 5 CL."
2 Freeze codes -E, F- or -L on Account Exception: Cases with -E freezes, high with-holding, identified as part of the social media scheme, refer to WOW	CAT 5 CL	Screen any additional returns for the same tax year and take the following actions: <ul style="list-style-type: none"> • The return is deemed "Valid" - disposition the return to "Refile". • The return is deemed IDT, add the return to Scheme and update STARS to "CAT 5 CL."
3 Account contains a TC 29X or TC 30X and has been resolved by another function	CAT 5 CL	Screen any additional returns for the same tax year and take the following actions: <ul style="list-style-type: none"> • The return is deemed "Valid" - disposition the return to "Refile". • The return is deemed IDT, add the return to Scheme and update STARS to "CAT 5 CL."
4 Z Freeze on account	CAT 7 ZF for the TC 150	a. If multiple IDT returns are filed for the same tax year, update all returns to "CAT 7 ZF". b. If the return already has a disposition of ZF, take no action.

Exhibit 25.25.5-1 (Cont. 1) (07-18-2024)**Triage Procedures**

Scenario	EFDS Disposition	Additional Instructions
5 Single IDT return - Refund held or lost - if lost only one TC 846 for the entire refund or part of the refund - may have a Tax Offset (TC 826/896) (Not a TOP Offset) - good address for the taxpayer has been provided via correspondence, e-4442, OAR, etc.	CAT 7 01	a. Prior to updating the return in STARS, reverse any Tax Offsets, see IRM 21.5.8, <i>Credit Transfers</i> . b. If multiple IDT returns are filed for the same tax year, only update the TC 150 to "CAT 7 01". Update all other IDT returns to "CAT 7 CL".
6 Single Deceased IDT return - refund lost or refund held - may have a Tax Offset (TC 826/896) - no TOP Offset - no multiple TC 846's - no good address for the taxpayer	CAT 7 SB	a. Prior to updating the return in STARS, reverse any Credit Offsets, see IRM 21.5.8, <i>Credit Transfers</i> . b. If multiple IDT returns are filed for the same tax year, only update the TC 150 to "CAT 7 SB". Update all other IDT returns to "CAT 7 CL".
7 Single IDT return - No Lost Refund - full refund credit holding on the module - no good address for the taxpayer	CAT 7 S1	If multiple IDT returns are filed for the same tax year, only update the TC 150 to "CAT 7 S1." Update all other IDT returns to "CAT 7 CL"
8 Single IDT return - one TC 846 for the entire refund or part of the refund - may have a Tax Offset (TC 826/896) (Not a TOP Offset) - no good address for the taxpayer	CAT 7 S2	a. Prior to updating the return in STARS, reverse any Credit Offsets, see IRM 21.5.8, <i>Credit Transfers</i> . b. If multiple IDT returns are filed for the same tax year, only update the TC 150 to "CAT 7 S2." Update all other IDT returns to "CAT 7 CL."
9 Single IDT return - multiple TC 846s for the entire refund or part of the refund - may have a TOP Offset for all or part of the refund	CAT 7 MR	If multiple IDT returns are filed for the same tax year, only update the TC 150 to "CAT 7 MR." Update all other IDT returns to "CAT 7 CL".

Exhibit 25.25.5-1 (Cont. 2) (07-18-2024)
Triage Procedures

Scenario	EFDS Disposition	Additional Instructions
10 IDT /Good and Open Control to RIVO, (Ex. NCAT, ECAT) (IDT return is TC 150) - no - A freeze present on module (Do not use this disposition when sending the taxpayer's good return to processing - use "CAT 5 CL.")	CAT 7 BG	a. If multiple IDT returns are filed for the same tax year, only update the TC 150 to "CAT 7 BG." Update all other IDT returns to "CAT 7 CL." b. Disposition the good return to "Refile."
11 IDRS has an open control to 1487777777 and all returns are deemed IDT	CAT 7 AF	a. If multiple IDT returns are filed for the same tax year, only update the TC 150 to "CAT 7 AF." Update all other IDT returns to "CAT 7 CL." Note: If there is a closed control to 1487777777 and the account has been resolved, disposition all IDT returns for the same tax year to "CAT 7 CL."
12 IDT and previously resolved by RIVO	CAT 7 CL	a. If multiple IDT returns are filed for the same tax year, update all IDT returns to "CAT 7 CL." b. Disposition the good return to "Refile."
13 Good/IDT and either Credit Balance, Zero Balance, or Balance Due (Do not use this disposition when sending the taxpayer's good return to processing or there is a - A freeze on the module - use "CAT 5 CL.")	CAT 7 GB	<ul style="list-style-type: none"> Disposition the "Good" return to "Refile". Disposition the IDT return to "CAT 7 GB." If multiple IDT returns are filed for the same tax year, update all IDT returns "CAT 7 CL."

Exhibit 25.25.5-2 (05-28-2025)**Transaction Code (TC) 971 Action Code (AC) 199 Miscellaneous (MISC) Field Literals for RIVO**

Transaction code (TC) 971 action code (AC) 199 is used by several organizations within IRS to identify specific activity on an account. RIVO uses the TC 971 AC 199 to place a hard freeze on a module when the return has been deemed questionable or false. The TC 971 AC 199 may have a literal in the Miscellaneous (MISC) field indicating the inventory type for proper case referral and resolution.

MISC field literal	Definition
1 "AMWEX60033 OMMEFDS"	Return was previously determined to meet OMM criteria.
2 "AMWEX60033 REFEFDS"	Return has been determined to be fraud.
3 "AMWEX60033 GATT EFDS"	TP has been identified as a "full year" prisoner and the return is claiming refundable credits that the TP may not be qualified for.
4 "AMWEX60033JDDDB73EFDS"	Return is being reviewed by RIVO due to unsubstantiated withholding claims and additional time is needed to complete the review.
5 "AMWEX60033"	Return has been determined to be fraud.
6 "AMWEX60033 IRP EFDS"	Return is being reviewed for suspicious IRP and may be claiming false income and/or withholding from a potential fabricated entity or an abused EIN.