



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.25.11

DECEMBER 19, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 25.25.11, Revenue Protection, Withholding Work Only (WOW) (Notice CP 05A) Procedures.

MATERIAL CHANGES

- (1) IRM 25.25.11.1.6, Related Resources - Removed mailbox information. - IPU 24U0527 issued 04-16-2024
- (2) IRM 25.25.11.2, Withholding Only Work (WOW) Overview - Added guidance for cases with -E freezes. - IPU 24U0994 issued 09-25-2024
- (3) IRM 25.25.11.3, Notice CP 05A Responses - Updated case control procedures. - IPU 24U0216 issued 02-05-2024
- (4) IRM 25.25.11.3 Notice CP 05A Responses - Updated response procedures. - IPU 24U0242 issued 02-09-2024
- (5) IRM 25.25.11.3, Notice CP 05A Responses - Updated routing guide and added category codes. - IPU 24U0402 issued 03-13-2024
- (6) IRM 25.25.11.3, Notice CP 05A Responses - added information for deceased taxpayers. - IPU 24U0581 issued 04-29-2024
- (7) IRM 25.25.11.3, Notice CP 05A Responses - Updated freeze conditions. - IPU 24U0707 issued 05-31-2024
- (8) IRM 25.25.11.3, Notice CP 05A Responses - Updated correspondence codes and added -E freezes procedures. - IPU 24U0994 issued 09-25-2024
- (9) IRM 25.25.11.3.1, Notice CP 05A - Identity Theft Response - Updated case closing procedures. - IPU 24U0216 issued 02-05-2024
- (10) IRM 25.25.11.3.1, Notice CP 05A - Identity Theft Response - Added -E freeze procedures. - IPU 24U0994 issued 09-25-2024
- (11) IRM 25.25.11.3.2, Notice CP 05A - Non-Identity Theft Response - Updated classified waste and case closing procedures. - IPU 24U0216 issued 02-05-2024.
- (12) IRM 25.25.11.3.2 Notice CP 05A - Non-Identity Theft Response - Updated blocking series and IRM reference. - IPU 24U0242 issued 02-09-2024
- (13) IRM 25.25.11.3.2, Notice CP 05A - Non-Identity Theft Response - Updated WOW letters link; Added Credit Elect guidance; Updated Adjustment code. - IPU 24U0402 issued 03-13-2024
- (14) IRM 25.25.11.3.2, Notice CP 05A - Non-Identity Theft Response - Updated the source codes and IRM reference for releasing refunds. - IPU 24U0527 issued 04-16-2024

- (15) IRM 25.25.11.3.2, Notice CP 05A - Non-Identity Theft Response - Updated adjustment codes and process for balance due and zero balance accounts for partial disallowance cases. - IPU 24U0581 issued 04-29-2024
- (16) IRM 25.25.11.3.2, Notice CP 05A - Non-Identity Theft Response - Updated Disallowance procedures.
- (17) IRM 25.25.11.3.2, Notice CP 05A- Non- Identity Theft Response - Updated the source codes. - IPU 24U0460 issued 03-28-2024
- (18) IRM 25.25.11.3.2, Notice CP 05A - Non-Identity Theft Response - Corrected adjustment procedures for partial and full disallowances. - IPU 24U0707 issued 05-31-2024
- (19) IRM 25.25.11.3.2, Notice CP 05A - Non-Identity Theft Response - Updated the credit elect IRM numbers. Added Rule 7W guidance and updated income document verification process. - IPU 24U0994 issued 09-25-2024
- (20) IRM 25.25.11.3.2, Notice CP 05A - Non-Identity Theft Response - Updated manual verification completion process. - IPU 24U1030 issued 10-15-2024
- (21) IRM 25.25.11.4, Letter 105C/106C Responses - Added case closing procedure and updated adjustment. - IPU 24U0216 issued 02-05-2024
- (22) IRM 25.25.11.4, Letter 105C/106C Responses - Updated title of IRM section. Added STARS disposition for adjustments. - IPU 24U0527 issued 04-16-2024
- (23) IRM 25.25.11.4, Letter 105C/106C Responses - Updated adjustment codes. - IPU 24U0581 issued 04-29-2024
- (24) IRM 25.25.11.4, Letter 105C/106C Responses - Updated adjustment and STARS process.
- (25) IRM 25.25.11.4, Letter 105C/106C Responses - Updated control process for responses. - IPU 24U0707 issued 05-31-2024
- (26) IRM 25.25.11.4, Letter 105C/106C Responses - Updated correspondence codes and adjustment format. - IPU 24U0994 issued 09-25-2024
- (27) IRM 25.25.11.5, Statute Imminent/Statute Expired - Updated reinstate procedures for statute return. - IPU 24U0216 issued 02-05-2024
- (28) IRM 25.25.11.5 Statute Imminent/Statute Expired - Updated blocking series. - IPU 24U0242 issued 02-09-2024
- (29) IRM 25.25.11.5, Statute Imminent/Statute Expired - Updated WOW letters link and TC 170 process. - IPU 24U0402 issued 03-13-2024
- (30) IRM 25.25.11.5, Statute Imminent/Statute Expired - Updated transaction code process. - IPU 24U0581 issued 04-29-2024
- (31) IRM 25.25.11.5, Statute Imminent/Statue Expired - Updated assessment of statute cases. - IPU 24U0994 issued 09-25-2024
- (32) IRM 25.25.11.6 Rejects - Updated close base procedures. - IPU 24U0242 issued 02-09-2024
- (33) IRM 25.25.11.6, Rejects - Updated WOW letters link. - IPU 24U0402 issued 03-13-2024
- (34) IRM 25.25.11.6, Rejects - Updated IRM reference for releasing refunds. - IPU 24U0460 issued 03-28-2024

- (35) IRM 25.25.11.6, Rejects - Updated IRM reference for releasing refunds. - IPU 24U0527 issued 04-16-2024
- (36) IRM 25.25.11.6, Rejects - updated process for account belonging to another area. - IPU 24U0581 issued 04-29-2024
- (37) IRM 25.25.11.6, Rejects - Added a note regarding account with open controls. Added partial and full disallowances procedures - IPU 24U0707 issued 05-31-2024
- (38) IRM 25.25.11.6, Rejects - Updated closing process for cases. - IPU 24U0994 issued 09-25-2024
- (39) Exhibit 25.25.11-1, Withholding Only Work (WOW) Reject Codes - Updated reject codes regarding -E freeze. - IPU 24U0994 issued 09-25-2024-
- (40) Editorial changes made throughout the IRM section.

EFFECT ON OTHER DOCUMENTS

IRM 25.25.11 dated November 16, 2023 (effective date 01-01-2024) is superseded. This IRM includes the following IRM Procedural Updates (IPUs), IPU 24U0216 issued 02-05-2024, 24U0242 issued 02-09-2024, 24U0402 issued 03-13-2024, 24U0460 issued 03-28-2024, 24U0527 issued 04-16-2024, 24U0581 issued 04-29-2024, 24U0707 issued 05-31-2024, 24U0994 issued 09-25-2024, 24U1030 issued 10-15-2024.

AUDIENCE

Campus employees in Return Integrity Verification Operations, Return Integrity and Compliance Services

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25.25.11

Withholding Only Work (WOW) (Notice CP 05A) Procedures

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25.25.11-1 Withholding Only Work (WOW) Reject Codes

25.25.11.1
(01-25-2022)
Program Scope and Objectives

- (1) Purpose and Program Goals: Effective January 1, 2022, this IRM section provides guidance for Return Integrity Verification Operations (RIVO) employees when verifying individual master file returns for possible false federal withholding. Individual master file returns are scored through the Dependent Database (DDb) or through the Return Review Program (RRP) system. These selection processes identify suspicious returns exceeding certain tolerances for false or inflated withholding claimed on returns.
 - Prior to January 1, 2022, this program identified suspicious tax returns exceeding certain tolerances for false or inflated wages and/or withholding claimed on returns.
- (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 of this program.

25.25.11.1.1
(03-24-2020)
Background

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

25.25.11.1.2
(10-10-2017)
Program Management and Review

- (1) The program has reports to track the inventory, including receipts and closures.
- (2) A quality control program is in place to review all processes to ensure accuracy and effectiveness.

25.25.11.1.3
(02-28-2018)
Authority

- (1) Refer to the following:
 - IRM 1.2.1.5.10, *Policy Statement 4-21, Selection of returns for examination*
 - IRM 1.1.13, *Organization and Staffing, Taxpayer Services*.
 - 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 of tax*
 - IRC 6213, *Restrictions on assessments and math error authority*

25.25.11.1.4
(03-24-2020)
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 Media and Publications each year.
- (4) More information can be found in IRM 1.1.13.5, *Return Integrity and Compliance Services*.

25.25.11.1.5
(03-24-2020)

Acronyms

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

25.25.11.1.6
(04-16-2024)

Related Resources

- (1) The related resources listed below must be used for account research and issue resolution. These related resources must 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*
 - IRM 4, *Examining Process*
- (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*.

25.25.11.2
(09-25-2024)

Withholding Only Work (WOW) Overview

- (1) When Return Integrity Verification Operations (RIVO) identifies a return containing questionable withholding only a Notice CP 05A, *Information Regarding Your Refund - Refund Being Held Pending More Thorough Review* must be sent to the taxpayer at the address of record. The Notice CP 05A requests more information to support the withholding claimed on the return and the case is suspended for 60 days.

Caution: WOW inventory will receive CP 05A responses with an -E freeze (TC 810 RC 4) on the account, along with a -R freeze. For current processing year returns, there will be an EFDS note, “E freeze cases sent to WOW”. The -E freeze is a precautionary freeze code utilized to prevent erroneous refunds on questionable filings. These cases are identified as part of the Social Media scheme with possible high withholding issues. **Do not** reject these cases. WOW will follow normal procedures, addressing the withholding **only**.

- (2) When no response is received for the Notice CP 05A within the allotted time, the following actions are taken:
 - The return is systemically dispositioned in the Electronic Fraud Detection System (EFDS) to be worked via the Withholding Only Work (WOW) Tool.
 - The WOW Tool will adjust the account based on the withholding data in the Information Returns Master File (IRMF) perfected by RIVO as needed, and issue a Letter 105C, *Claim Disallowed*, or a Letter 106C, *Claim Partially Disallowed*, correctly, to the taxpayer. The account will show a closed control base with “control base activity “WH-REV-ADJ” with CAT “QRPW” and IDRS #14838”. The WOW Tool does not generate history notes.

Note: If the WOW Tool cannot adjust the account due to issues on IRMF or Integrated Data Retrieval System (IDRS), the case must be placed on a reject file to be worked manually by RIVO. See Exhibit 25.25.11-1, Withholding Only Work (WOW) Reject Codes, for list of codes.

See IRM 25.25.11.6, *Rejects*, for more guidance for addressing the WOW issue on the tool rejected cases.

- (3) Correspondence received in response to the Notice CP 05A are resolved by RIVO per the procedures in this IRM.

Note: Notice CP 05A responses on cases worked in the WOW program could contain refundable credits. Any case containing refundable credits that received a CP 05A or was previously referred to WOW through EFDS (i.e., STARS dispositions AA, BA, MA, and WA) or due to inventory management (i.e., Headquarters referral from AQC or Exam) must **not** be referred to another treatment stream. The WOW program will **only** adjust the unverified withholding. The WOW program does not adjust refundable credits. **Do not** contact RIVO employee who input the adjustment, the majority of these cases are ran through a batch tool. Instead follow normal procedures (i.e., amended return, math error response, etc.).

25.25.11.3 (09-25-2024) Notice CP 05A Responses

- (1) Responses to Notice CP 05A, *Information Regarding Your Refund - Refund Being Held Pending More Thorough Review*, received by mail, fax, Documentation Upload Tool (DUT), Form 4442, *Inquiry Referral*, or Operations Assistance Request (OAR), must be processed by Return Integrity Verification Operations (RIVO).
- (2) If a third party, such as the taxpayer's employer, who is not the taxpayer's authorized representative, responds to the Notice CP 05A and requests withholding 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 return. The IRS can advise the third party that, in general, the IRS needs the following documentation to substantiate a taxpayer's reported withholding:
- A copy or copies of a wage statement for the year of the return.
 - A letter from the employer on the company letter head. Letters from employers must have company letter head and show withholding amount. Regardless of verification method, the taxpayer must provide a name and telephone number of an employer contact.
 - 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).
- (3) All incoming Notice CP 05A responses must be controlled on IDRS to RIVO using category "CP5A" and the received date of the correspondence.

Note: All taxpayer correspondence must be controlled with the earliest RIVO received date.

Open an IDRS control using the following IDRS numbers/Activity codes:

- For Paper: 1486100007/PCMMDDYYYY (date is the received date-)WOWXXXXXXX (X is the batch number)
- For e-Fax: 1486100008/ECMMDDYYYY (date is the received date)
- For DUT: 1486100009/DCMMDDYYYY (date is the received date)
-

Note: Once a case or batch of cases are received by the tax examiner (TE), the TE must reassign the case(s) to themselves.

- (4) The amount claimed is the refund amount on the tax return. Letter 105C, Claim Disallowed, is issued if the adjustment results in a zero refund or balance due. Letter 106C, Claim Partially Disallowed, is issued if the adjustment results in a refund. If an adjustment results in an increase to the original refund, release the refund without making an adjustment.
- (5) CP 05A correspondence and referrals must be sorted or resolved per the chart below:

If	Then
1 The letter or notice is returned undeliverable (may have a yellow sticker from the post office)	Destroy the notice or letter as classified waste, per IRM 21.5.1.4.10, <i>Classified Waste</i> .
2 The mail is 'misdirected' mail not in response to an RIVO letter or addressed by the taxpayer to an RIVO stop number	Return the mail to the originating function or forward to correct area. See <i>TMSP-WI-AustinDRG</i> for more forwarding information.
3 There is a -L Freeze condition on the account	<ul style="list-style-type: none"> • Review CC AMDISA to determine the status of the Examination (Exam) case. Route the response to Exam per the AIMS Status Code and the QRP Source and Project Code. See IRM 4.19.14.9.2, <i>QRP Source Code and Project Codes</i>, and <i>Small Business Self Employed (SBSE)</i> for more guidance and routing information. • If a prior return filing is found, input return notes in and if necessary, complete the verification process. Push the return to Scheme 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 in IDRS and update the WOW reject database and AMS.

If	Then
<p>4 There is a -A Freeze condition and/or an open control with category code XRET, TPRQ, MEFP, MEFS, MEFA, MEFC, MEFR, MEFI, DUPF, IDT1, IDT3, XRET, MXEN, IDS1, IDT6, IDT8, IDS9, SCRM, and to Accounts Management (AM) on the account</p>	<ul style="list-style-type: none"> Review the case image in Accounts Management Services (AMS) to determine if the information provided in the response is necessary for AM to resolve their case. If the information is already present or is available on AMS or IDRS, classify waste the response. If a Form 14039 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 1040X, <i>Amended U.S. Individual Income Tax Return</i>, route the Form 1040X and envelope to ICT using the Exhibit 25.25.2-2, <i>1040-X Referral Return Form</i>. Review the TIN in Scheme Tracking and Referral System (STARS) for the TC 150 tax return. If the 150 tax return 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 in IDRS and update the WOW reject database and AMS.
<p>5 The reply or account information indicates the taxpayer is a victim of identity theft (a Form 14039, Identity Theft Affidavit or similar statement)</p>	<p>See IRM 25.25.11.3.1, <i>Notice CP 05A - Identity Theft Response</i>.</p>
<p>6 The reply or account information indicates the taxpayer filed the return</p>	<p>See IRM 25.25.11.3.2 <i>Notice CP 05A - Non-Identity Theft Response</i>.</p>
<p>7 There is a -X freeze on the account. (Overpayment on Deceased Taxpayer Account)</p>	<p>See IRM 25.25.13.10, Manual Refund Criteria for Return Integrity Verification Operations, for additional guidance.</p>
<p>8 There is a -E freeze (TC 810 RC 4) and -R freeze on the account, with an EFDS note: "E freeze cases sent to WOW".</p>	<ul style="list-style-type: none"> Do not reject case. Follow normal procedures, addressing withholding issue only.

If	Then
9 The account has an open control to or has been resolved by another function other than RIVO or refund has been released. Note: If there are AQC or FRIV markers (which are RIVO cases) on the account, do not update STARS to "CAT 5 CL"	<ul style="list-style-type: none"> • Update STARS return notes to "CAT 5 - CL" • Close all WOW control bases.
10 The account has an ATAO open control to a RIVO TE.	<ul style="list-style-type: none"> • Close the category code "CP5A". • The account will be worked by the RIVO TE assigned to the OAR. Steps for working the OAR is in IRM 25.25.2.21, Operations Assistance Requests from Taxpayer Advocate Service During the Screening or Verification Process.
If there are other freeze code conditions (excluding RIVO freezes), in addition to the -E freeze (TC810 RC4)	Follow the IRM for the other freeze code conditions.

25.25.11.3.1
(09-25-2024)

Notice CP 05A - Identity Theft Response

- (1) Taxpayer's may respond to the Notice CP 05A , *Information Regarding Your Refund - Refund Being Held Pending More Thorough Review*, with a Form 14039, *Identity Theft Affidavit*, or similar statement indicating they did not file a return or that their return could not be accepted electronically because another return was filed using their taxpayer identification number (TIN). Return Integrity Verification Operations (RIVO) will resolve the account using the procedures in this IRM.
- (2) If there is another open IDRS control base present on the module to a specific employee (disregard generic control bases), 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*, located on the SERP Home Page under the Who/Where tab to locate the employee.
- (3) If the taxpayer is requesting a copy of their return or the identity theft return, follow the instructions in IRM 21.2.3.5.8, *Transcripts and Identity Theft*.
- (4) Follow the instructions in the chart below to resolve the account and respond to the taxpayer:

If	And	Then
<p>1 The reply or account information indicates the taxpayer is a victim of identity theft or has a Form 14039 attached.</p>	<p>No return for the taxpayer is attached to the response.</p>	<ul style="list-style-type: none"> Input return notes in STARS and update the disposition in STARS per IRM 25.25.5-1, <i>Triage Procedures</i>. If the return is dispositioned in 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. If the return is dispositioned in STARS to "AF", input STARS notes, and destroy the correspondence as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i>. <p>Exception: If a Form 14039 with an original signature is present, route the response to the open RIVO control.</p> <ul style="list-style-type: none"> If the return is dispositioned to "CL" and the account was resolved as identity theft on IDRS and a Form 14039 with an original signature is present, associate the Form 14039 to the account adjustment using Form 9856, <i>Attachment Alert to Document Retention</i>. All other responses can be destroyed as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i>. 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>. <p>Exception: If the signed Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> 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 response (including any Form 14039 (signed or unsigned) as classified waste. If there is no image of a Form 14039 in AMS images, send the signed Form 14039 to Alpha Files per IRM 3.5.61.21.10, <i>Identity Theft Returns - Alpha Files</i>. Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS). 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 in IDRS and update WOW reject database and AMS.

If	And	Then
2 The reply or account information 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"> Detach the return, all necessary return attachments, (including the Form 14039) and the envelope from the reply and send the return to Submission Processing (SP) for pipeline treatment. See IRM 3.10.73.6(12), <i>Batching Unnumbered Returns and Documents</i>, for procedures to follow when forwarding returns to SP for processing. Input return notes in STARS and if necessary, complete the verification process. Push the return to Scheme and update the return disposition to "CAT 5 CL". <p>Note: If the return is in PS 49 (ID Theft Hold) take no action in EFDS.</p> <ul style="list-style-type: none"> 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 in IDRS and update WOW reject database and AMS.
3 The reply indicates the recipient on the letter does not live at that address.		<ul style="list-style-type: none"> Update the disposition in STARS 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 in IDRS and update WOW reject database and AMS.

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25.25.11.3.2
(09-25-2024)

**Notice CP 05A -
Non-Identity Theft
Response**

- (1) Taxpayers may respond to the Notice CP 05A , *Information Regarding Your Refund - Refund Being Held Pending More Thorough Review*, with various forms or statements to substantiate the withholding claimed on the return, or the taxpayer may state an error was made and provide a corrected or amended return (Form 1040X, *Amended U.S. Individual Income Tax Return*). Return Integrity Verification Operations (RIVO) will resolve the account using the procedures in this IRM.
- (2) If an open IDRS control base is present on the module to a specific employee (disregard generic control bases), 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*, located on the SERP Home Page under the Who/Where tab to locate the employee.

Note: If an open WOW correspondence control base is present with IDRS #14861XXXXX, request the additional taxpayer correspondence before taking actions on the account and reassign all controls to your IDRS number.

- (3) Follow the chart below for resolving non-identity theft replies:

Note: Research account for Credit Elects. If there is a credit elect showing on the current year account, the credit will automatically be applied after the refund is released or withholding is adjusted. If the credit elect is for a prior year account, the credit will have to be manually applied. Refer to IRM 21.6.3.4.2.1 , Outstanding Balance Considerations Prior to Refund or Credit-Elect, for additional guidance. See IRM 20.2.4.9.4 , Credit Elect, or IRM 21.4.6.5.6, Credit Elect, for general information.

- (4) Rule 7W cases fall into the non-compliant filter. This rule addresses Forms **W-2G**, Certain Gambling Winnings, which are claiming withholding. IDRS shows these cases on command code (CC) TXMODA with transaction code (TC) 971, action code (AC) 122, and MISC field of "DDB Rule 7W1" or 7W. These are not AQC indicators and are worked in WOW unless there is a subsequent AQC indicator (see IRM 25.25.7.2). For returns being treated in WOW that include both the TC971 AC122 Rule 7W or Rule 7W1 and TC971 AC134, you will need to reverse **both** markers using the TC972 AC134 and TC972 AC122, if the withholding verifies within the RIVO threshold to release the -R freeze. Also input EFDS return note "Rule 7W Verified."

Note: Research account for -O freeze. Do Not send disallowance during the disaster relief period. Do Not Disallow or Default accounts during the disaster relief period, unless agreed to by the taxpayer. See IRM 21.5.6.4.30. -O Freeze, for more information. Refer to *IRS Disaster Assistance Program*, for more information on disaster locations.

- (5) For cases involving questionable federal withholding, research Command Code (CC) IRPTR, see IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR, to verify any income document(s) received (e.g., paystubs, letter from employer/payer, etc.).
- (6) Income documents (IDOCs), may need to be manually verified, if they meet certain criteria in the chart below:

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	<p>Note:</p> <p>If all the income documents are verified, after the manual verification is completed, proceed to next table box #1.</p> <p>If all the income documents do not verify, after the manual verification is completed, proceed to next table, box #2.</p> <p>Reminder: Taxpayer in hardship situations can provide oral authorization for third-party contact. If the taxpayer gave their oral consent to Taxpayer Advocate Service (TAS), it must be reflected on the OAR. In this case, tax examiners do not need to wait 45 days before contacting the Employer.</p>
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If	Then
<p>1</p> <p>If the income document(s), (which includes forms, pay stubs, or letters from employers which contain the company name, address, employer identification number (EIN), name and SSN/ITIN of employee) verifies per IRPTR, Manual Verification process or through the Social Security Administration Online Database (SSA_ORS):</p> <p>Reminder: Income document(s) with an Individual Taxpayer Identification Number (ITIN) that has a work assumed social security number (SSN), may verify per IRPTR data or through SSA_ORS.</p> <p>See IRM 25.25.3, Revenue Protection Verification Procedures for Individual Master File Returns</p>	<ul style="list-style-type: none">• Input notes as appropriate in STARS.• Release the refund. See IRM , 25.25.13.9, Releasing the Refund, for guidance.• Update the return disposition to “DL” to have it removed from STARS. A reason must be entered in the return’s STARS Notes when requesting a return be deleted from STARS. See IRM 25.25.13-1 , STARS Delete Reasons.• 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>. <p>Exception: For paper classify waste the correspondence, except for any signed documents or forms which need to be retained or processed.</p> <ul style="list-style-type: none">• Ensure all RIVO control bases are closed in IDRS and update WOW reject database and AMS.

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If	Then
<p>2 If the income document(s) does not verify per IRPTR, Manual Verification process or through the Social Security Administration Online Database (SSA_ORS):</p>	<ul style="list-style-type: none"> • <ul style="list-style-type: none"> • Update the return in STARS to AL • Adjust the account to the verified withholding information. • For partial disallowances, send Letter 106C . Only one adjustment is needed. Input a Non Source Document (NSD) adjustment based on the Inventory Type, use Source Code (SC) "0", Hold Code (HC) "3", and Blocking Series (BS) "05". See IRM 3.14.2.7.6.1, Blocking Series. • For full disallowances, send Letter 105C . Two adjustments are needed. Input a first adjustment TC 290 .00, Source Code (SC) "0", reason codes (RC) of disallowed item(s), HC "4" and BS "99", for electronically filed returns. Use BS "98", for the original paper filed returns. Input a second adjustment based on the Inventory Type, use SC "0", HC "4", BS "05", posting delay "1" and appropriate reason codes. See IRM 21.5.3.4.6.1, Disallowance and Partial Disallowance Procedures. See IRM 3.14.2.7.6.1, Blocking Series. <p>Reminder: Partial and Full Disallowances: Input a TC 170 for zero, if there's a posted TC 170 with a DLN different from the TC 150.</p> <ul style="list-style-type: none"> • Ensure all RIVO control bases are closed in IDRS and update WOW Reject database and AMS.

If	Then
<p>3</p> <p>The taxpayer states they made an error on the return and may have provided the documentation to substantiate the withholding amounts verified in the WOW process</p> <p>Note: The response may include a corrected/amended return or a Form 1040X</p>	<ul style="list-style-type: none"> • Input notes in STARS documenting the information provided. • Update the return in STARS to "AL". • Adjust the account to the verified withholding information. • For partial disallowances, send Letter 106C . Only one adjustment is needed. Input a Non Source Document (NSD) adjustment based on the Inventory Type, use Source Code (SC) "0", Hold Code (HC) "3", and Blocking Series (BS) "05". See IRM 3.14.2.7.6.1, Blocking Series. • For full disallowances, send Letter 105C . Two adjustments are needed. Input a first adjustment TC 290 .00, Source Code (SC) "0", reason codes (RC) of disallowed item(s), HC "4" and BS "99", for electronically filed returns. Use BS "98", for the original paper filed returns. Input a second adjustment based on the Inventory Type, use SC "0", HC "4", BS "05", posting delay "1" and appropriate reason codes. See IRM 21.5.3.4.6.1, Disallowance and Partial Disallowance Procedures. See IRM 3.14.2.7.6.1, Blocking Series. <ul style="list-style-type: none"> • Reminder for Partial and Full Disallowances: Input a TC 170 for zero, if there's a posted TC 170 with a DLN different from the TC 150. • Send a Letter 105C or Letter 106C correctly to the taxpayer. See <i>WOW Letters</i>. • Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. • Ensure all RIVO control bases are closed in IDRS and update WOW Reject database and AMS.

If	Then
<p>4 The taxpayer responds and has provided more information to verify the withholding, but it is not</p> <p>Note: The response may include a corrected/ amended return or a Form 1040X.</p> <p>Reminder: If the adjustment will result in an increase in refund, see box 5.</p>	<ul style="list-style-type: none"> • Input notes in STARS documenting the information provided. • Update the return in STARS to "AL". • For partial disallowances, send Letter 106C . Only one adjustment is needed. Input a Non Source Document (NSD) adjustment , use Source Code (SC) "0", Hold Code (HC) "3", and Blocking Series (BS) "05". See IRM 3.14.2.7.6.1, Blocking Series. • For full disallowances, send Letter 105C . Two adjustments are needed. Input a first adjustment TC 290 .00, Source Code (SC) "0", reason codes (RC) of disallowed item(s), HC "4" and BS "99", for electronically filed returns. Use BS "98", for the original paper filed returns. Input a second adjustment , use SC "0", HC "4", BS "05", posting delay "1", and appropriate reason codes. See IRM 21.5.3.4.6.1 , Disallowance and Partial Disallowance Procedures. See IRM 3.14.2.7.6.1 , Blocking Series. • Reminder for Partial and Full Disallowances. Input a TC 170 for zero, if there's a posted TC 170 with a DLN different from the TC 150. • Send a Letter 105C or Letter 106C correctly to the taxpayer. See <i>WOW Letters</i>. • Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. • Ensure all RIVO control bases are closed in IDRS and update WOW reject database and AMS.

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If	Then
5 Notice CP 05A AND the changes to the federal withholding would result in a refund equal to or greater than was originally claimed	<ul style="list-style-type: none">• Input a TC 290 for .00 with source document. Note: If inputting a TC 290 for zero to release the refund, input the adjustment as a source document (SD) and attach the correspondence to a screen print of the transmitted CC REQ54 and send to Files per local closed case procedures.• Update STARS disposition to "DL" to remove the return from STARS. "Refile" the return in STARS. A reason must be entered in the return's STARS Notes when requesting a return be deleted from STARS. See IRM 25.25.13-1, STARS Delete Reasons.• 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 in IDRS and update WOW reject database and AMS.

If	Then
<p>6 The taxpayer responds with a corrected/amended return or Form 1040X and includes amendments to anything other than withholding on the original posted return.</p> <p>Note: Do not send an unverifiable amended return or Form 1040X to SP or ICT. Treat as an unverified response. See IRM 21.5.3.4.6.2, Appeals and Responses to Letter 105C and Letter 106C, for additional guidance</p>	<ul style="list-style-type: none"> • Input notes in STARS documenting the information provided. • 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 1040X and envelope to the Submission Processing (SP) Batching Function per Exhibit 3.10.72-11, <i>Submission Processing Center Contacts (Batching Function)</i>. Edit the RIVO stamp or “RIVO REV” in the upper left margin of the return prior to sending to SP. • If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the Exhibit 25.25.2-2 , 1040-X Referral Return Form and include the verified income/withholding information on the routing form. Edit the RIVO stamp or “RIVO REV” and “IDT” in the upper left margin of the return prior to sending to ICT. • Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. • Destroy the Notice CP 05A as classified waste, see IRM 21.5.1.4.10, <i>Classified Waste</i>. • Ensure all RIVO control bases are closed in IDRS and update WOW reject database and AMS.
<p>7 The taxpayer states they made an error on the return (other than the CP05A proposal) and has provided the correct information and it is verifiable, but there is no corrected/amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>.</p>	<ul style="list-style-type: none"> • Input notes in STARS documenting the information received. • Send an 89C letter to the taxpayer requesting a Form 1040X. • 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 in IDRS and update WOW reject database and AMS.

If	Then
Posted TC 150 may contain reversed/unreversed TC 971 AC 129, 121 or 124 markers, however the TP was authenticated and the TPP issue was resolved (i.e., AMS notes indicate authentication) and the refund is still holding with RIVO freezes (e.g. -P or -R freeze)	Identify the issue holding the refund and work the case.

25.25.11.4
(09-25-2024)
**Letter 105C/106C
Disallowance
Responses**

- (1) The taxpayer may be responding to the Letter 105C, *Claim Disallowed*, or Letter 106C, *Claim Partially Disallowed*, and may have a Notice CP 05A attached, with new or more information or may be responding for the first time (the taxpayer may not have received the Notice CP 05A) to the account changes based on the Withholding Only Work (WOW) procedures. The response is to be treated as a new case using the guidelines in this IRM section.
- (2) For certain Exam-surveyed cases with inflated federal withholding and refundable credits, RIVO issued 105C/106C letters, disallowing **withholding only**. These cases can be identified with the following IDRS control C#,RIVOTOWORK,C,QRPA 1485000000,*. No referrals or other employee contact must not be issued on these cases.

All incoming Letter 105C/106C responses must be controlled on IDRS to RIVO using category **CP5A** and the received date of the correspondence. Open an IDRS control using the following IDRS numbers/Activity codes:

- For Paper: 1486100007/PCMMDDYYYY (date is the received date-)WOWXXXXXXXX (X is the batch number)
 - For e-Fax: 1486100008/ECMMDDYYYY (date is the received date)
 - For DUT: 1486100009/DCMMDDYYYY (date is the received date)
- (3) Once a case or batch of cases are received by the tax examiner (TE), the cases are to be reassigned to them.
 - (4) Follow the chart below for resolving Letter 105C/106C replies:

If	Then
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The taxpayer responds to the Letter 105C or Letter 106C.

Note: Follow the instructions in this section if the taxpayer responds to the Notice CP 05A, but the account has already been reversed in the WOW process.

Caution: Letter 105C/106C replies received as part of the Exam-surveyed inventory as stated above; only work the federal withholding issue. Do not adjust income or refundable credits, if present.

- Follow IRM 21.5.3.4.6.2, Appeals and Responses to Letter 105C and 106C.
- Input notes in STARS documenting the information received.
- If the original return verifies, update the return disposition to DL to have it removed from STARS. A reason must be entered in the return's STARS notes when requesting a return to be deleted from STARS. See IRM 25.25.13-1, STARS Delete Reasons.

Exception: If the Exam-surveyed inventory has a disposition of WL in STARS, **do not** update to DL.

The taxpayer responds with a corrected/amended return or Form 1040X and include amendments to anything other than withholding on the original posted return:

Note: Do not send an unverifiable amended return or Form 1040X to SP or ICT. Treat as an unverified response. See IRM 21.5.3.4.6.2, Appeals and Responses to Letter 105C and Letter 106C, for additional guidance

- Input notes in STARS documenting the information provided.
- 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, route the amended return or Form 1040-X and envelope to the Submission Processing (SP) Batching Function, per Exhibit 3.10.72-11, Submission Processing Center Contacts (Batching Function). Edit the return with RIVO stamp or "RIVO REV" in the upper left margin of the return prior to sending to SP.
- If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506), for any tax period, fax the amended return or Form 1040-X and envelope, to the Image Control Team (ICT) using the Exhibit 25.25.2-2, RICS IVO AR Adjustment Request Form and include the verified income/withholding information on the routing form. Edit the return with the RIVO stamp or **RIVO REV** and **IDT** in the upper left margin of the return prior to sending to ICT.
- Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS).
- Destroy the Notice CP 05A as classified waste, per IRM 21.5.1.4.10, Classified Waste.
- Ensure all RIVO control bases are closed in IDRS and update WOW reject database and AMS.

Response is received and it is determined that the adjustment was incorrectly calculated in the WOW program	<p>The account must be corrected. Add hold code (HC) "0", source code (SC) "1", RC 051, Priority code "8" to the adjustment. If there's a posted TC 170 with a DLN different than the TC 150, add TC 170 to the adjustment.</p> <ul style="list-style-type: none"> • Ensure all RIVO control bases are closed in IDRS and AMS. <p>Note: If it is determined that the withholding verified after the adjustment posted, reverse the adjustment and release the refund. See IRM 25.25.13.9, Releasing the Refund, for guidance. Update STARS disposition to "DL" and input a reason for requesting the return to be deleted, in STARS notes. See IRM 25.25.13-1, STARS Delete Reasons.</p>
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25.25.11.5
(09-25-2024)
**Statute Imminent /
Statute Expired**

- (1) There may be instances when the tax has been removed from the taxpayer's return data and needs to be reinstated, however the assessment statute is imminent or barred.
- (2) The Assessment Statute Expiration Date (ASED) is generally three years after the due date of the return or three years after the date the original return was actually filed, whichever is later. See IRM 25.6.1.6.5, *Chart of Expedited Statute Processing*, for more information.

Note: A withholding reversal is an assessment of "an overstatement of the credit for income tax withheld" per IRC 6201(a)(3) and can't be made after the ASED expires, if the tax has been removed.

- (3) Follow the instructions in the chart below to resolve the account:

If	Then
1 The statute is imminent (the ASED will expire within 90 days of today's date)	All assessments within 90 days of the expiration date must be routed to the Statute Function on a Form 2859, <i>Request for Quick or Prompt Assessment</i> , see IRM 25.23.2.5, <i>Statute Protection</i> , for more guidance.

If	Then
<p>2 The statute is expired</p>	<ul style="list-style-type: none"> • Send Letter 105C/106C with the correct paragraphs. See <i>WOW Letters</i>, for paragraphs. • Input a TC 807 for the dollar amount of the withholding to be removed. Note: DO NOT Adjust tax. • For a partial disallowance use blocking series "05" to associate the 106C letter. Ensure to use HC "4", if any of the refund is to be moved to excess collections. If money is to be moved to excess collections, monitor the module for the posting to excess and then release the remainder of the refund. Reminder: Input a TC 170 for zero, if there's a posted TC 170 with a DLN different from the TC 150. • Input a second adjustment on the full disallowance, with a Transaction Code (TC) 290/.00 with Blocking Series (BS) "98/99", Source Code (SC) "0", HC "4", posting delay "1", for the disallowance letter. Reminder: Input a TC 170 for zero, if there's a posted TC 170 with a DLN different from the TC 150. • Close all RIVO control bases in IDRS. • Update WOW reject database as required. • If still open in STARS, close disposition "AL".

25.25.11.6
(09-25-2024)
Rejects

- (1) Returns that cannot be worked via the WOW Tool must be resolved following the chart below:

Note: Research account for -O freeze. If the -O freeze is present on the account, do not send disallowance letter during the disaster relief period and do not disallow or default accounts during the disaster relief period, unless agreed to by the taxpayer. Continue to monitor the account, until the -O freeze drops off the account and then continue with disallowance process. See IRM 21.5.6.4.30, -O Freeze, for more information. Refer to *IRS Disaster Assistance program*, for more information on disaster locations.

- (2) Accounts unable to be worked by the Withholding Only Work (WOW) tool will have one of the following reject codes associated with the case and must be in STARS disposition as "MA" Manual Disallowance Adj Necessary Man WOW ref.

IF	THEN
<p>1 The account has an open control to or has been resolved by another function other than RIVO or refund has been released.</p> <p>Note: If there are AQC or FRIV markers (which are RIVO cases) on the account, do not update STARS to "CAT 5 CL"</p>	<ul style="list-style-type: none"> • Update STARS return notes correctly. • Update STARS to "CAT 5 -CL." • Close all RIVO control bases in IDRS and update WOW Reject database and AMS.

IF	THEN
<p>2 The withholding information can be verified per Command Code (CC) IRPTR data or information in Contact Employer (CE), see IRM 25.25.3 , <i>Revenue Protection Verification Procedures for Individual Master File Returns</i></p>	<ul style="list-style-type: none"> • Update STARS Return notes correctly. Note: update the disposition to "DL" to have the return deleted from STARS. A reason must be entered in the return's STARS Notes when re-requesting a return be deleted from STARS. See IRM 25.25.13-1, STARS Delete Reasons. • Release the refund per IRM 25.25.13.9, <i>Releasing the Refund</i>. • Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. • Close all RIVO control bases in IDRS and update WOW Reject database and AMS.

IF	THEN
<p>3 The withholding information cannot be verified per CC IRPTR data or CE, see IRM 25.25.3, Revenue Protection Verification Procedures for Individual Master File Returns</p>	<ul style="list-style-type: none"> • Input notes in STARS documenting the information provided. • Update the return in STARS to "AL." • Adjust withholding on the account accordingly (includes statute imminent and statute barred tax periods) based on the verifiable information (per CC IRPTR, CE or contact with the employer) • Partial Disallowances- only one adjustment is needed. Input a Non-Source Document (NSD) adjustment based on the Inventory Type, use SC "0", HC "3", and BS "05". • Full Disallowances- two adjustments are needed. Input a first adjustment TC 290 .00, SC "0", Reason Code (RC) of disallowed item(s), HC 4 and B "99", for electronically filed returns. Use BS "98", for the original paper filed returns. Input a second adjustment based on the Inventory Type, use SC "0", HC "4", BS "05", posting delay "1" and appropriate RC.

IF	THEN
	<p>see IRM 21.5.3.4.6.1, <i>Disallowance and Partial Disallowance Procedures</i> on Letter 105C, <i>Claim Disallowed</i> and Letter 106C, <i>Claim Partially Disallowed</i> only.</p> <p>Note: Do not reverse any offsets.</p> <p>Note: Input a TC 170 for zero, if there's a posted TC 170 with a DLN different from the TC 150.</p> <ul style="list-style-type: none"> • Send a Letter 105C or Letter 106C correctly to the taxpayer. See <i>WOW Letters</i>. • Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. • Close all RIVO control bases in IDRS and update WOW Reject database and AMS.
<p>4 The account information indicates the taxpayer is claiming identity theft, such as notes in Accounts Management Services (AMS).</p>	<ul style="list-style-type: none"> • Disposition the return in STARS per Exhibit 25.25.5-1, <i>Triage Procedures</i>. • Take no action on IDRS. • Close all RIVO control bases and update WOW Reject database and AMS.

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Withholding Only Work (WOW) (Notice CP 05A) Procedures 25.25.11

page 29

Exhibit 25.25.11-1 (09-25-2024)

Withholding Only Work (WOW) Reject Codes

The tool will reject the following freeze and error codes:

IDRS RESEARCH	REJECTION CRITERIA
Command Code (CC) TXMODA Exception: -E freezes with an TC 810 RC 4, categorized as part of the social media scheme (high withholding), are to be addressed by WOW.	<ul style="list-style-type: none"> Any of the following freezes are present: -A, A-, -B, B-, -D, D-, -E, E-, -F, F-, -G, -J, J-, -K, -L, L-, -N, N-, -O, O-, R-, -T, T-, -U, U-, -V, V-, -W, W-, -X, X-, -Y, Y-, -Z, Z-

Code	Rejection Definition
0001	Command Code (CC) TXMODA Failed
0002	SEQ # greater than 999
0010	Module Balance Not Credit
0012	Error Reading Adjusted Gross Income (AGI) and Taxable Income (TXI)
0013	Error Reading Number of Exemptions
0014	Transaction Code (TC) 150 Not Posted
0015	Error Reading Withholding (WH)
0016	TC 29X/30X other than Zero
0018	Pending TC 29X/30X
0019	Could not place Open Control in B Status
0020	CC REQ54 Failed
0021	Error Inputting Item Reference Number (IRN) to ADJ54
0022	Error Transmitting CC ADJ54
0023	CC TXMODA Failed after CC ADJ54
0025	CC IMFOLR Failed
0030	CC TXMODA Failed for CC TERUP
0031	No Adjustment Pending (AP) found on CC TXMODA for CC TERUP
0032	CC TERUP Failed
0040	CC LETER Failed
0041	Error Transmitting CC LPAGE

Exhibit 25.25.11-1 (Cont. 1) (09-25-2024)**Withholding Only Work (WOW) Reject Codes**

0050	Wage Mismatch
0051	WH Mismatch
0062	Unknown Filing Status
0070	CC REQ77 did not change to CC FRM77
0071	Error Populating CC FRM77 Screen
0072	CC FRM77 Transmit Failed
0118	Unreversed TC 971 AC 140 on Module
0119	“Any open control with a Category Code other than “AM01” through “AM09”
0130	Tax Year older than 2009
0131	Credits of \$500 or more
0132	Credits less than \$500