

IRM PROCEDURAL UPDATE

DATE: 01/30/2025

NUMBER: ts-21-0125-0131

SUBJECT: Multiple Updates to the Freeze Code IRM 21.5.6

AFFECTED IRM(s)/SUBSECTION(s): 21.5.6

CHANGE(s):

IRM 21.5.6.4.2(4) Added guidance for cases suspended to CAT-A, CII Case note reminder, Removed Exception for delayed processing. Changes made for clarity and procedural changes.

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

Exception: TC 971 with AC 010 or AC 012-016 does not generate a CP 36. TC 971 AC 010 only generates a CP 193 in certain situations.

Refer to IRM 21.6.7.4.4, Duplicate or Amended Returns (DUPF/1040X)- CP 36, and IRM 21.7.9.4, Duplicate Filing Conditions Procedures, for more information.

(2) Refer to IRM 21.5.6.4.35.3.2, -R Freeze Paper Procedures for Accounts with Return Integrity Verification Operations (RIVO) Involvement, for instructions when working Form 1040-X, Amended U.S. Individual Income Tax Return, cases with both a -A and RIVO -R freeze.

(3) Refer to IRM 21.5.3.4.18 Electronically Filed Amended Returns, for instructions on working Form 1040-X, Amended U.S. Individual Income Tax Return with Return Integrity & Compliance Services (RICS) markers for potential Identity theft and income/withholding issues.

(4) Consider unresolved Taxpayer Protection Program (TPP) markers when reviewing accounts. Refer to IRM 25.25.6.1.7, Taxpayer Protection Program Overview, for more information on TPP markers.

(5) Refer to IRM 21.6.7.4, Adjusting Individual Tax Accounts Procedures, for Individual Master File (IMF) and IRM 21.7.9, BMF Duplicate Filing Conditions, for Business Master File (BMF) for instructions when working a -A freeze case.

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

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

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

ROW NUMBER	IF	AND	THEN
1	Normal processing time of up to 16 weeks has not elapsed	TC 976/977 has posted to the module, but an adjustment has not been made	Advise taxpayer to allow up to 16 weeks for normal processing. For IMF, provide the taxpayer with information about our automated amended return application: Where's My Amended Return? (WMAR), on irs.gov. For more information on WMAR refer to IRM 21.4.1.4 (8), Refund Inquiry Response Procedures.
2	Normal processing time of up to 16 weeks has elapsed, OR the taxpayer furnishes more information	TC 976/977 has posted to the module, adjustment has not been made, and there is an open control to an employee	Open control is for a Correspondence Imaging Inventory (CII) case: AM Employees: - Add the information/time frame provided to the CII case as a Case Note (CN). - Advise taxpayer to allow 30 days for a response. NON-AM Employees: Follow procedure below to prepare a referral. Open control is not for a Correspondence Imaging Inventory (CII) case: - Prepare Form 4442/e-4442, Inquiry Referral. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that

			does not have Account Management Services (AMS) access. - Advise taxpayer to allow 30 days for a response. CII Case Suspended to CAT-A: - Apologize for the delay and advise the taxpayer to allow an additional 30 days.
3	Normal processing time of up to 16 weeks has elapsed	TC 976/977 has posted to the module, adjustment has not been made, and the open control is to a clerical function or a team number Note: Generic employee numbers for Submission Processing (SP) can be found within IRM 3.11.6.3, Controlling CII Cases on the Correspondence Imaging Inventory (CII) System, and IRM 3.11.6.9.3, MEFP and MEFS Accounts Management Rejected Queue. Generic employee numbers for Accounts Management (AM) CII cases can be found within IRM 21.5.1.5.1, CII General Guidelines.	DO NOT initiate contact with a clerical team. AM Employees: - Put the control in "B" status if you have sufficient information to work the case during the phone call and close the CII case if appropriate. Update the CII category code if appropriate. See IRM 21.5.1.5.2, Cases Currently Assigned in CII. Note: CAT-A criteria must be considered before adjusting an account. Refer to Exhibit 21.5.3-2, Examination Criteria (CAT-A) - General. Exception: If the taxpayer is calling regarding a carryback claim, refer to IRM 21.5.9.3.2, Status of a Carryback Application/Claim. If the taxpayer is calling regarding an Injured Spouse claim, refer to IRM 21.4.6.6.4, Injured Spouse Inquiries. - If you do not have sufficient information to work the

			case, ask the taxpayer if they can fax the information needed to adjust the account while you are on the call. Have the taxpayer fax it directly to you. Follow procedures above to work and close the case if appropriate. Note: When available, the Enterprise Electronic Fax, (EEFax) must be used in lieu of manual faxing. NON-AM employees, or if unable to have the taxpayer fax in the information due to a training issue (e.g., call sites), or taxpayer is unable to fax while you are on the call: Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days. CII Case Suspended to CAT-A: • Apologize for the delay and advise the taxpayer to allow an additional 30 days.
4	Normal processing time of up to 16 weeks has elapsed	TC 976/977 has posted to the module, adjustment has not been made, and there is no open IDRS control	1. If there is no Form 1040-X scanned into CII or on MeF, ask the taxpayer to refile the amended return. 2. If the Form 1040-X is scanned into CII or on MeF, or another condition caused the -A Freeze, prepare Form 4442/e-4442 selecting "IRM" referral type and category "-A Freeze" Route to the Campus AM paper function within your directorate.

			Advise taxpayer to allow 30 days for a response to the referral. Reminder: Route Form 4442/e-4442 prepared as a response to a closed carryback case to the service center that last worked the case. Review CII and IDRS to determine the proper routing. 3. If module shows a TC 971 with AC 012, 013, 015 or 016, do as follows: ○ Select "IRM" referral type, category "Other write-in". ○ Input "Unresolved amendment in Collection, Exam, Automated Underreporter (AUR), International (as applicable), please work". ○ Follow established procedures to route the referral to: AC 012 - Collections, AC 013 - Exam, AC 015 - AUR, AC 016 - International. ○ Advise taxpayer to allow 30 days for a response.
5	Normal processing time of up to 16 weeks has elapsed plus 30 more days	TC 976/977 has posted to the account and an adjustment has not been made	Refer to the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, IRM 13.1.7.3, TAS Case Criteria, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, before referring to TAS. Note: If TAS criteria is not met, apologize to the taxpayer for the

			delay and advise them to allow another 30 days. Do not prepare another referral or leave another CII case note.
6	Research and probing establish that the return is a true duplicate	Research shows an open control to an employee	Any adjustment or freeze release action must be coordinated if there is an open control on the account. For open or multiple controls refer to IRM 21.5.2.3, Adjustment Guidelines – Research, for more information. If the employee with the open control agrees, either: • Close the control or put in "B" Status (as directed by the employee). • Release the freeze by inputting a TC 290 for .00 using Command Code (CC) REQ54, if appropriate.
7	Research and probing establish that the return is a true duplicate	Research shows no open control or a team control	Take action as indicated in box 4 (no open control) or box 3 (open control to a clerical team) directly above.
8	History item "REPRXA150" is present OR the TC 976 generated because a TC 971 AC 141 (Automated Substitute for Return (SFR))		Release -A freeze by inputting a TC 290 for 00 using CC REQ54. Refer to IRM 21.6.7.4.4.1, Duplicate Filing Control - (DUPF), for more information.

IRM 21.5.6.4.31 Removed Overview from title, added para 3 for what releases the P- freeze and DLN 77715. Changes made for clarity and procedural updates.

P- Freeze

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

- A Transaction Code (TC) 720 (a portion of a refund returned by a financial institution or an erroneous refund repayment);
- A TC 841 when a taxpayer returns a paper refund check, a bank returns a questionable direct deposit refund, or a refund is stopped prior to issuance. The transaction credits the tax module for the returned, canceled, or deleted refund. Refunds stopped by RIVO have a DLN containing 77711, 77712, 77713, 77714, or 77715 and/or an open IDRS control with category code "PFRZ" and an IDRS number 148XXXXXXX. Refer to IRM 21.5.6.4.31.2, P-Freezes with Return Integrity Verification Operations (RIVO) Involvement. Refer to IRM 21.4.1.5.10, Refund Intercept Command Code NOREF with Definer "P", for more information about intercepted refunds; or,
- A TC 842 (BMF only) refund deletion.

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

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

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

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

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

IRM 21.5.6.4.31.1(1) Added to and reorganized scenarios. Added DLN 77715. Changes made for procedural updates and clarity.

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

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

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
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1	Taxpayer returns a refund check	Refund was in error (taxpayer indicates the payment belongs on another module)	Transfer the payment to the correct module. Follow procedures in IRM 21.4.3.5.1, Checks Returned to Regional Financial Center (RFC) by the Taxpayer or U.S. Postal Service. Note: If there is an open control base on the module with a TC 841 and a P-freeze, complete a Form 4442/e-4442, Inquiry Referral, with the information you obtain from the taxpayer. Refer the case to the Refund Inquiry employee or unit with the open control.	The payment has been transferred to the correct module. Note: If you must complete a Form 4442/e-4442, advise the taxpayer of the proper timeframe. Refer to IRM 21.3.5.4, Referral Procedures, for more information.
2	Taxpayer returns a refund check with correspondence	Taxpayer states refund amount is incorrect	Refer to IRM 21.4.3.5.5, Resolving Returned Refunds (Unexpired Checks), for more information.	The actions taken on the account.
3	Taxpayer returns a refund check	Refund was correct when issued, AND IRS did not misapply the payment, OR credit elect was not requested on	Transfer the payment to the correct module. Refer to IRM 21.4.3.5.5, Resolving Returned Refunds (Unexpired Checks), for more information. Note: If there is an open control base on the module with	The payment has been transferred to the correct module. Note: If you must complete a Form 4442/e-4442, advise the taxpayer of the proper timeframe. Refer to IRM 21.3.5.4, Referral Procedures, for

		the original return, AND the taxpayer indicates the payment belongs on another module	a TC 841 and a P-freeze, complete a Form 4442/e-4442, Inquiry Referral, with the information you obtain from the taxpayer. Refer the case to the Refund Inquiry employee or unit with the open control.	more information.
4	Module has a P-freeze and the refund has been stopped	Taxpayer received a math error notice for a missing Social Security Number (SSN) or Individual Taxpayer Identification Number (TPNC 604) or invalid dependent TIN (TPNC 605), AND the taxpayer can supply a correct TIN	Correct the math error on the account. Refer to IRM 21.5.4.3.1, Math Error Procedures Research, for correcting the account.	The math error has been corrected and provide applicable timeframes. Refer to IRM 21.5.4.3.1, Math Error Procedures Research, for information on timeframes.
5	Module has a P-freeze AND Notice Review has canceled the refund	Review of control history and research of account indicates no pending action or unresolved TIN math errors on account	Release the refund as in the first box above.	The refund has been released. Refer to IRM 21.4.1.4 (3), Refund Inquiry Response Procedures, for more information on timeframes.
6	P- freeze resulted from undelivered direct deposit refund	N/A	Refer to IRM 21.4.1.5.7, Direct Deposits — General Information, for more information.	N/A
7	P- freeze resulted from	N/A	Release as instructed in first	If the refund has been released,

	non-receipt claim coded "H" or "X" (Block and Serial Number of TC 841 will be 88899)		block above (if appropriate). Exception: If there is an open control to Refund Inquiry, complete a Form 4442/e-4442 with the information you obtain from the taxpayer. Refer the case to the Refund Inquiry employee or unit with the open control.	provide the taxpayer with the appropriate timeframe. Refer to IRM 21.4.1.4(3), Refund Inquiry Response Procedures, for processing timeframes. Note: If you must complete a Form 4442/e-4442, advise the taxpayer of the proper timeframe. Refer to IRM 21.3.5.4, Referral Procedures, for more information.
8	P- freeze is present	P- freeze resulted from Integrated Customer Communications Environment (ICCE) refund trace	Refer to IRM 21.4.2.4.16, Automated Refund Trace Applications Integrated Customer Communications Environment (ICCE) Refund Trace, Internet Refund Trace (IRTRC), and Internet Refund Fact of Filing (IRFOF).	N/A
9	Refund was canceled by a function other than RIVO or Criminal Investigation (CI)	N/A	Refer to IRM 21.5.10.3.1, Integrated Data Retrieval System (IDRS) Research Exam Issues, or Exhibit 21.5.10-1, Audit Information Management System (AIMS) Status Code Guide - Field Cases,	N/A

			and Exhibit 21.5.10-2, Audit Information Management System (AIMS) Status Code Guide - Campus Cases, for more information.	
10	The module contains a background control without an adjustment to the account Note: The controlling employee may be waiting for information from the taxpayer.	The information can be used to resolve the account issue	Prepare a Form 4442/e-4442. Include all taxpayer information and refer the case to the controlling employee.	1. You are sending a referral. 2. Provide the taxpayer with the proper timeframe. Refer to IRM 21.3.5.4, Referral Procedures.
11	The module contains a TC 841 with DLN containing 77715	N/A	Do not release the refund. Note: This P-freeze is temporary and will be systemically released two cycles after the TC 841 posts.	Advise the taxpayer the return is being reviewed, and to allow 6-8 weeks from the TC 841 DLN 77715 posting date to receive a notice or refund.
12	The module contains the altered check marker TC 971 AC 123 MISC>ALTERED CHECK	A TC 841 with DLN containing 88899 has posted	Do not release the refund	Advise the taxpayer the return is being reviewed, and to allow 6-8 weeks from the TC 971 AC 123 posting date to receive the refund or a notice.
13	Refund was returned by taxpayer	Taxpayer states they do not want the refund due to a conscience- or religious- based objection	• Reverse the credits that created the refund (e.g, ACTC, EIC or other	The credits have been removed from the account. If the taxpayer later decides they wish to receive the

			prepaid credits). See IRM 21.6.3.4.2, Refundable Credits, for applicable credit instructions. If a reversal of the credit is not possible due to an expired ASER, then move any Earned Income Credit (TC 764 or TC 768) or Generated Refundable Credit (TC 766) to Excess Collections. See IRM 21.4.3.5.5(1).	credit, they can file an amended claim within the RSED time frame. Refer the taxpayer to www.irs.gov and search "About Form 1040-X, Amended U.S. Individual Income Tax Return."
14	A refund is returned and does not meet any of the criteria above	Tax and refund amount are verified correct using IDRS	Take the following steps: Input Transaction Code (TC) 290 and TC 770 for .00 or the amount of the original interest along with the CR-INT-TO-DATE of the original	- The refund has been released. - Provide the taxpayer with the applicable timeframe. - Refer to IRM 21.4.1.4 (3), Refund Inquiry Response Procedures, for

			TC 776/770 (whichever applies) 2. Use hold code (HC) 3 3. Use reason code (RC) 099, for IMF only Caution: In cases where IRS caused an error on the issuance of the refund, the taxpayer is entitled to more interest. Note: Refer to IRM 21.4.3.5.5, Resolving Returned Refunds (Unexpired Checks), for more information.	processing timeframes.
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Note: When releasing refunds, more interest is allowed for a delay in the delivery of refunds due to IRS error. Refer to Rev. Rul. 76-74. The following are situations in which additional interest will be allowed beyond the date determined by the Secretary or their delegate preceding the date of the initial refund check by not more than 30 days:

- A refund check is made payable to a person other than the taxpayer, and therefore may not be negotiated by the taxpayer. In such cases, the check subsequently issued payable to the taxpayer fixes the period of interest under IRC 6611 (b)(2).
- A taxpayer's refund is deposited by check as an offset against an asserted claim of another agency, but the offset is invalid or the amount due to the taxpayer exceeds the claim of the other agency. In such cases, the check subsequently issued payable to the taxpayer fixes the period of interest under IRC 6611 (b)(2).

IRM 21.5.6.4.35.3.1(5) Added additional AQC code instructions. Changes due to procedural updates.

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

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

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

ROW NUMBER	IF	THEN
1	The taxpayer is claiming identity theft	Refer to IRM 21.5.6.4.35.3.1.1, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement and the Taxpayer is Claiming Identity Theft.
2	The account has Automated Questionable Credit (AQC) indicators: A TC 971 AC 140, TC 971 AC 122, TC 971 AC 128 (TC 971 AC 128 with MISC field "AQCPTC191" or "AQCPTC195") OR open control to IDRS number 1487877777 with an activity field of "AQC6X" or "AQC6XATAO", see IRM 25.25.7.2, Automated Questionable Credit (AQC) Inventory Types Exception: A TC 971 AC 122 with a MISC field of "7S", "7S1", "7V", "7W1" or 7Z (1-6), are not AQC, unless a subsequent TC 971 AC 122 posts with another AQC inventory type in the MISC field. Do not refer the taxpayer to AQC. Follow the procedures in the boxes below based on whether a notice or letter has been issued.	- AQC and TAC assistors, refer to IRM 25.25.7.9, Phone Calls Received via Toll-Free line 855-873-2100 or TAC Appointments, for guidance and procedures. - Non-AQC assistors, advise the taxpayer to call AQC at 855-873-2100. Provide the hours of operation Monday through Friday - 7:00 A.M. to 9:00 P.M. CT. Exception: DO NOT refer the taxpayer to AQC if the account has an AQC indicator but the original refund was released, regardless of whether a letter was issued (Letter 4800C /Letter 3219C).
3	The account has a TC 971 AC 122 with a MISC field of "7ZX ("X"=1-6) without a subsequent TC 971 AC 122 with	- See Note below. - Advise the taxpayer to allow 14 days from the

	another AQC inventory type in the MISC field, do not refer the taxpayer to AQC. 1. If the taxpayer has received the Letter 474C, see 1) in "then" column. 2. If the account shows the Letter 474C has been sent up to 14 days ago, but the taxpayer has not received it, see 2) in "then" column. 3. If the account shows the Letter 474C has been sent more than 14 days ago but the taxpayer has not received it, see 3) in "then" column. 4. If the account does not show the Letter 474C has been issued, see 4) in then column.	date of issuance to receive the letter. See Note below. 3. Prepare a Form 4442/e4442 to the RIVO AQC queue requesting re-issuance of the Letter 474C and advise the caller to allow 60 days to receive the letter. See Note below. 4. Advise the caller they should receive the letter within 60 days. See Note below. Note: In all scenarios: Advise the taxpayer to carefully read the explanation for the disallowance in their Letter 474C and submit required documentation to claim the IRC 1341 credit amount for which they are eligible. If the amount for which they are eligible is different from the amount claimed on their original return, advise them to file an amended return. Refer the caller to Pub 525, Taxable and Nontaxable Income, and Form 14823, Supporting Documents to Prove Your Claim of Right Credit Internal Revenue Code (IRC) Section 1341. Advise the taxpayer to allow the standard time frame for processing amended returns.
4	The account has a TC 971 AC 052 with a MISC field of "FRIV FILER" AND it has been less than 45 days since the posting date of the TC 150 Exception: If the account has a -E freeze, refer to IRM 21.5.6.4.10, -E Freeze.	Advise the taxpayer to allow 45 days for IRS to review the return.
5	The account has a TC 971 AC 052 with a MISC field of "FRIV FILER" AND it has been 45 or more days since the posting date of the TC 150	1. Prepare Form 4442/e-4442 using referral category "RIVO -F frivolous Filer Program (FRP)", 2. Advise the taxpayer to

	Exception: If the account has a -E freeze, refer to IRM 21.5.6.4.10, -E Freeze.	allow 60 days for a response.
6	A RIVO notice or letter has not been issued (CP 05, CP 05A, Letter 4464C, Letter 2645C)	Refer to IRM 21.5.6.4.35.3.1.2, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - No RIVO Letter or Notice Issued.
7	A CP 05 or Letter 4464C has been issued	Refer to IRM 21.5.6.4.35.3.1.3, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Notice CP 05 or Letter 4464C Issued.
8	A Letter 2645C has been issued	Refer to IRM 21.5.6.4.35.3.1.4, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Letter 2645C/2644C Issued.
9	A CP 05A has been issued	Refer to IRM 21.5.6.4.35.3.1.5, -R Freeze with Return Integrity Verification Operations (RIVO) Involvement - RIVO Notice CP 05A Issued.

IRM 21.5.6.4.35.3.2(4) Changing to processable amended return. Update due to procedural change.

(4) For cases with RIVO AQC indicators and a processable Amended Return:

IF	THEN
RIVO case has no OAR/TAS involvement	1. Adjust the account to the Form 1040-X/ duplicate return figures and use HC 4 to set the -K freeze. 2. Open an IDRS control to: C#,AQC6X,A,AQC2 1487877777,* 3. Send Letter 86C to advise the taxpayer their Form 1040-X is being transferred to Integrity and Verification Operation for resolution. Use phone number "855-873-2100" in the letter. Refer to IRM 21.3.3.4.2.1, Use of 86C Letter-Referring Taxpayer Inquiry/Forms to Another Office. Provide a 60 day timeframe. 4. Close the CII case.
RIVO case has OAR/TAS involvement	1. Adjust the account to the Form 1040-X/duplicate return figures and use HC 4 to set the -K freeze. 2. Open an IDRS control to: C#,AQC6XATAO,A,AQC2

	1487877777,* 3. Return the OAR to TAS with an explanation that due to the AQC indicators the case is being referred 4. Close the CII case.
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IRM 21.5.6.4.38(2) Removed "or authorized representative" from table. Changed LP link in Row 4. Changes made due to procedural updates and for clarity.

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

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

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

ROW NUMBER	IF	AND	THEN
1	This is a manual refund due to Injured Spouse Return	N/A	1. Do not release the freeze. 2. Follow instructions for injured spouse returned refunds in IRM 21.4.6.5.22.1, Injured Spouse Returned Refunds.
2	Taxpayer states they have moved or the address on record was previously updated incorrectly	Taxpayer is able to authenticate their identity as outlined in IRM 3.13.5.29 (3), Oral Statement/Telephone Contact Address Change Requirements	1. Confirm the taxpayer's current mailing address. If the address provided does not match the address on file, input CC CHK64 to correct the address and reissue the refund to the new address. Refer to IRM 21.4.3.5.3 (6) and (7), Undeliverable Refund Checks, if you have questions

			regarding the input of CC CHK64. ○ If the address provided matches the address on file, input CC CHK64 with no change to the address to reissue the refund. ○ If the address provided is a temporary address, a manual refund is required. Prepare Form 4442/e-4442, Inquiry Referral, and route it to the Campus AM paper function within your directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Be sure to provide the temporary address on the referral. 2. Advise the taxpayer/caller a refund will be re-issued in about 4 weeks (9 weeks for a foreign address). Note: If multiple freeze codes are present, CC CHK64 may not release the refund. Research conditions for each freeze code to determine what actions are needed.
3	Taxpayer states they have moved or the address on record was previously updated	Taxpayer is NOT able to authenticate their identity as outlined in IRM 3.13.5.29 (3), Oral Statement/Telephone	1. Instruct taxpayer/caller to file Form 8822, Change of Address. 2. Advise taxpayer/caller to allow 6-8 weeks for Form 8822 to be processed and

	incorrectly	Contact Address Change Requirements	a refund check to be re-issued.
4	Taxpayer states they discovered an uncashed refund check that was issued more than 12 months before and wants to cash it Note: After 12 months, the check expires and the credit is returned to the taxpayers account (TC 740, Blocking Series 66666). (These claims are subject to Limited Payability provisions. Refer to IRM 21.4.2.4.7, Limited Payability (LP) Rules and Procedures.	Check is not a manual refund (TC 840) issued as a result of an injured spouse claim	1. Research IDRS to determine whether the IRS has reissued the refund or corresponded with the taxpayer on this issue. 2. Release the freeze by inputting CC CHK64 per IRM 21.4.2.4.10, Processing Limited Payability (LP) Responses. 3. Advise the taxpayer to destroy the check.
5	Taxpayer states they discovered an uncashed refund check that was issued more than 12 months before and wants to cash it	Check is a manual refund originating because of an injured spouse claim	A manual refund must be reissued. Posting of CC CHK64 could allow the refund to be offset to a federal tax obligation and/or Debtor Master File, if the liability still exists. Refer to IRM 21.4.6, Refund Offset, and IRM 21.4.4.5.1, Preparation of Form 5792, IDRS Generated Refund, for more information.
6	Taxpayer submits correspondence providing an updated address	N/A	Input CC CHK64 to correct the address and reissue the refund to the new address. Refer to IRM 21.4.3.5.3 (6) and (7), Undeliverable Refund Checks, if you have questions regarding the input of CC CHK64.

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