

IRM PROCEDURAL UPDATE

DATE: 07/08/2025

NUMBER: ts-25-0725-3467

SUBJECT: Automated Questionable Credit Program

AFFECTED IRM(s)/SUBSECTION(s): 25.25.7

CHANGE(s):

IRM 25.25.7.2.1(1) - Adding Reminder note to AQC 7Z (1-6) inventory.

(1) The table below is the required documentation to substantiate the taxpayer's claim for refund. The inventory types describe below include their sub rules unless otherwise stated (i.e., 7A includes 7A1, 7A2, 7A3, etc.) The taxpayer must provide at least one of the listed documents unless otherwise stated:

Reminder: When working correspondence, please refer back to the appropriate IRM to continue working the taxpayers response.

Caution: Copies of a Form W-2, Wage and Tax Statement, are **not** to be used as a substitute for the required documentation below. However, Form W-2 may contain a "work assumed" Social Security Number (SSN) for returns filed using an Individual Taxpayer Identification Number (ITIN) that may assist with research in SSA ORS or CC IRPTR to the verify wages and/or withholding. See IRM 25.25.3.13, Updating Individual Taxpayer Identification Number (ITIN) Income Documents (IDOCs), for further guidance.

Inventory Type(s)	Required Documentation
AQC16 AQC17 AQC25 AQC26 AQC6X AQC02 OCSE18 AQC55	The following documents can substantiate wages and withholding claimed: Reminder: Income documents must be verified per IRM 25.25.7.4.6 (5)Taxpayer Disagreed Response Procedures, to substantiate the refund. • Copies of periodic pay statements or check stubs that clearly identify the dates of employment, the gross income received and the withholding. • A letter from the employer, on company letterhead or stationery, showing the dates of employment, the gross amount of wages

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	paid and the withholding. The following documents can only substantiate wages claimed: • Bank statements showing payroll deposits that include the taxpayer's name, bank's name and phone number, and a contact person or address of the bank. • Copies of check images from the bank or deposit slips showing payroll deposits that include the taxpayer's name and the bank's name. Caution: For tax year 2020 and 2021, a taxpayer can elect to use their TY 2019 earned income (PYEI) to calculate the EITC or ACTC. See IRM 4.19.14.6.7, Prior Year Earned Income, for more information.
GATT11	• Letter from the Prison, parole officer or other government entity showing dates of incarceration. See IRM 25.25.2-6, IDRS COMMAND CODE FTBOL SCREEN, for more information on Prisoner incarceration and release dates. Note: # [REDACTED] [REDACTED] [REDACTED] [REDACTED] # Reminder: An inmate who participates in a work release, halfway house program, or community confinement while incarcerated is still considered to be an inmate at a penal institution. For more information see Pub 596, Earned Income Credit (EIC), and Pub 972, Child Tax Credit and Credit for Other Dependents. Note: Pub 972, Child Tax Credit and Credit for Other Dependents, was discontinued for TY 2021. Note: For tax year 2020 and 2021, a taxpayer can elect to use their TY 2019 earned income (PYEI) to calculate the EITC or ACTC, as long as the PYEI was not earned while incarcerated.
AOTC26 AOTC27 AOTC28 AOTC29	• Copy of Form 1098-T, Tuition Statement, if institution completed Box 1. • Proof of payment to the higher education institution, school

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AOTC25	transcript, etc. See IRM 4.19.15.3.1.1, Education Tax Credits - Evaluating Taxpayer Responses. Note: More documentation of qualified educational expenses should be submitted if the scholarship/grant amount(s) on the Form 1098-T exceed the amount of qualified expenses and/or the amount billed.
AQC7F	• Copy of documentation showing the children claimed for the ACTC meet the tests outlined in Pub 501, Dependents, Standard Deduction, and Filing Information, to be a qualifying child or qualifying relative. See IRM 4.19.14.6.5, EITC - Personal Exemptions and Dependents, for examples of possible documentation that can be submitted to substantiate the claim.
7G1	• Full year tuition statement, and • A copy of an official school transcript (full calendar year), showing the dates and semester/quarter hours of enrollment. Note: The taxpayer must prove they did not carry at least half the normal full-time workload for a period of 5 months or more. The months do not need to be consecutive and partial months count as full in calculating the 5 month period. Caution: If the Form 1098-T, Tuition Statement, shows the taxpayer was at least a half time student, it cannot be used in lieu of the required documentation. Note: # [REDACTED] # [REDACTED]
7G2	• Letter from the Prison or government entity showing dates of incarceration were less than 6 months. Note: # [REDACTED] # [REDACTED]
7H1	• Mortgage or rent documents, tax returns filed with your country of residence, utility bills, a letter from a health care provider, social service agency, placement agency official, landlord or property manager.
7H2	• Travel documents or a list of travel dates, mortgage or rent documents, utility bills, school records, and a letter on official letterhead from a health care provider, a social service agency, placement agency official, landlord or property manager.

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7H3	• Travel documents or a list of travel dates, mortgage or rent documents, utility bills, school records, and a letter on official letterhead from a health care provider, a social service agency, placement agency official, landlord or property manager.
7N1	• Mortgage or rent documents, tax returns filed with your country of residence, utility bills, a letter from a health care provider, social service agency, placement agency official, landlord or property manager.
7N2	• Copies of periodic pay statements or check stubs that clearly identify the dates of employment, the gross income received and the withholding. • A letter from the employer, on company letterhead or stationery, showing the dates of employment, the gross amount of wages paid and the withholding. • Bank statements showing payroll deposits that include the taxpayer's name, bank's name and phone number, and a contact person or address of the bank. • Copies of check images from the bank or deposit slips showing payroll deposits that include the taxpayer's name and the bank's name.
7Q	• Copies of periodic pay statements or check stubs that clearly identify the dates of employment, the gross income received and the withholding. • A letter from the employer, on company letterhead or stationery, showing the dates of employment, the gross amount of wages paid and the withholding. Reminder: The credit being reviewed is the Additional Child Tax Credit, not the withholding.
7R1	• Copy of an unexpired U.S. Driver's License with the taxpayer's name and U.S. address dated on or before 12/31/2020. • Copy of medical records showing the taxpayer's name, U.S. address and dated after 12/31/2019 and before 01/01/2021. • Copy of U.S. Voters Registration Card showing the taxpayer's name, U.S. address and issued after 12/31/2019 and before 01/01/2021. • For U.S. residents members of the U.S. Armed Forces stationed in Puerto Rico only - Documentation showing record of military

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	service or military orders during the year in question. Note: If CC IRPTR shows a branch of the military as the payer (i.e., Defense Finance and Accounting Service (DFAS), U.S. Coast Guard, etc.), allow the claim. No other documents are required.
7R2	• Copy of an unexpired U.S. Driver's License with the taxpayer's name and U.S. address dated on or before 12/31/2020. • Copy of medical records showing the taxpayer's name, U.S. address and dated after 12/31/2019 and before 01/01/2021. • Copy of U.S. Voters Registration Card showing the taxpayer's name, U.S. address and issued after 12/31/2019 and before 01/01/2021.
7R4	• A copy of the Social Security cards for the primary and secondary taxpayers, as well as Qualifying Children that does not contain a legend "Not Valid for Employment", or evidence that the card holder became a citizen or permanent resident by the due date of the return, including extensions. See Exhibit 4.19.14-1, Examples of Acceptable Documentation for EITC Claims (not all-inclusive), for acceptable citizenship documents. See Pub 519, page 21, U.S. Tax Guide for Aliens, for other requirements or IRM 4.19.14.16, Recovery Rebate Credit (RRC).
7T1 7T2 7T3	• A copy of the Social Security card for the primary and secondary, if filing joint, that does not contain the legend "Not Valid for Employment", or evidence that the card holder became a citizen or permanent resident by the due date of the return, including extensions. See Exhibit 4.19.14-1, Examples of Acceptable Documentation for EITC Claims (not all-inclusive), for acceptable citizenship documents. Note: Pub 972, Child Tax Credit and Credit for Other Dependents, was discontinued for TY 2021.
7T4	• A copy of the Social Security card for the qualifying children listed on Schedule 8812 that does not contain the legend "Not Valid for Employment", or evidence that the qualifying child became a citizen or permanent resident by the due date of the return, including extensions. See Exhibit 4.19.14-1, Examples of Acceptable Documentation for EITC Claims (not all-inclusive), for acceptable citizenship documents.
7Z1 7Z2	• Copies of bills, notices, or similar documents showing the amount(s) required to be repaid. • Cancelled checks, money orders, paycheck deductions, or

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7Z3	highlighted bank statements showing the repayment(s).
7Z4	Documents showing the income amount(s), type of income and year it was included on a prior year tax return(s)
7Z5	Reminder: # [REDACTED]
7Z6	[REDACTED] #
PTC91 (PTC191)	- Form 1095-A, Health Insurance Marketplace Statement, showing the Advanced Premium Tax Credit was received. - Documentation proving enrollment in the marketplace and premium payments, invoices, or statements from the insurance providers that include the names of those covered by the benefits and dates of coverage, also showing the Advanced Premium Tax Credit was received. Note: # [REDACTED] # Caution: Form 1095-B, Health Coverage, and Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, are not acceptable documents.
PTC95 (PTC195)	- Form 1095-A, Health Insurance Marketplace Statement - Documentation proving enrollment in the marketplace and premium payments, invoices, or statements from the insurance providers that include the names of those covered by the benefits and dates of coverage. Note: # [REDACTED] # Caution: Form 1095-B, Health Coverage, and Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, are not acceptable documents.
AQCHQ	Various documents, to be specified by RIVPM Headquarters analyst upon assignment.

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IRM 25.25.7.3(4) - Adding Enterprise File Storage (EFS) to review documents.

(4) Review the account for an "AQCA", "AQCD", "AQCO", "AQCI", or "AQC1" control. If present, review the case documents in Share Point and Enterprise File Storage (EFS) and follow IRM 25.25.7.4, Taxpayer Responses.

IRM 25.25.7.3(7) - Adding procedures for AQC 7Z (1-6).

(7) For AQC inventory types 7Z1, 7Z2, 7Z3, 7Z4, 7Z5, and 7Z6 for processing year 2024 will be issued a Letter 474C, Math Error Explained, in a batch process. In limited instances if the batch process has failed, a manual Letter 474C will need to be issued. See AQC Letters Paragraphs and Paragraphs Fill-ins Guide, for letter paragraphs.

Exception: If an AQC7Z (1-6) OAR is received and no Letter 474C, has been issued see IRM 25.25.7.4.3(2), Taxpayer Inquiries via e-Form 4442 or Operation Assistance Requests (OARS), for resolution.

IRM 25.25.7.4.3(2) - Adding procedures for AQC 7Z (1-6) when documentation is received.

(2) If an OAR is received and the taxpayer has **not** been issued a Letter 474C please request supporting documentation as listed under AQC 7Z (1-6) inventories in IRM 25.25.7.2.1, Automated Questionable Credit (AQC) Required Documentation. Once supporting documentation is received, see IRM 25.25.7.4.8, Taxpayer Responses to 474C, for resolution.

IRM 25.25.7.4.3(4) box 1- Adding Exception note for AQC 7Z (1-6) inventories.

(4) Follow the chart below for the correct actions:

Reminder: TC 971 AC 122 with a MISC field of "7S", "7S1", " 7V", or " 7W1" are not AQC cases unless a subsequent TC 971 AC 122 posts with another AQC Inventory type in the MISC Field. If there is RIVO involvement, the case must be referred to the correct queue, see IRM 25.25.13-5, RIVO Form 4442 Queues.

If the taxpayer called and research shows:	Then
1	Initiate manual start procedures

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AQC open indicators on the account and no initial contact letter has been sent and the request is an OAR and there is no documentation available to substantiate the claim for refund. Exception: For AQC Inventory Types 7Z (1-6) see paragraph (2) above for guidance.	per IRM 25.25.7.3, Automated Questionable Credit (AQC) Manual Case Processing, and close the OAR. • Update EFDS notes. • Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS). Note: TAS may open another request once the taxpayer has received the notice and is allowed the allotted time to agree or disagree with proposed changes.
2 AQC open indicators on the account and no initial contact letter has been issued and CC IRPTR data is not available and no required documentation is available per IRM 25.25.7.2.1, Automated Questionable Credit (AQC) Required Documentation, or no open AQC(X) control on the account .	• Initiate manual start procedures per IRM 25.25.7.3, Automated Questionable Credit (AQC) Manual Case Processing. • Close the e-4442 notating actions taken on the account, see IRM 21.2.2.4.5, Account Management Services (AMS) for additional information.
3 AQC open indicators on the account and no initial contact letter has been issued CC IRPTR data is not available and submitted required documentation was provided per IRM 25.25.7.2.1, Automated Questionable Credit (AQC) Required Documentation, or open AQC(X) control on the account.	• Treat the documentation as a response to Letter 4800C, Questionable Credit 30 Day Contact Letter. • Follow IRM 25.25.7.4.6, Taxpayer Disagreed Response Procedures. • Close the e-4442 notating actions taken on the account, see IRM 21.2.2.4.5, Account Management Services (AMS) for additional information.
4 AQC open indicators on the account and no initial contact letter has been issued AND documentation is available on CC IRPTR and/or the taxpayer has provided the required documentation per IRM 25.25.7.2.1, Automated	• Input TC 290 for .00 with no source document (NSD) for claims validated only using CC IRPTR or source document (SD) for claims validated using any documentation provided by the taxpayer to release the refund.

Questionable Credit (AQC) Required Documentation, substantiates the claim for refund. Caution: For AQC inventory types with questionable income and withholding additional research is required to validate the document(s) received see IRM 25.25.7.4.6(5), Taxpayer Disagreed Response Procedures.	Use RC "085" and PC "8" to provide the taxpayer with confirmation of the refund release. Do not input an AMD-CLMS-DT. • If there is an -E freeze on the module due to TC 810 with a Responsibility Code 3, input Transaction Code (TC) 811 for .00 with a Posting Delay Code '2' to release the freeze and issue any remaining refund. Exception: # [REDACTED] • Refile the return in EFDS for current year returns. • Update the EFDS or STARS disposition to DL. Use the appropriate standard note as outlined in Exhibit 25.25.13-1, STARS Delete Reasons. • Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS), to include the specific documentation received (e.g., Received copy of paystubs). • Ensure all RIVO control bases are closed. • Update the AQC database case status, see Exhibit 25.25.7-3, Definitions for Automated
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	Questionable Credit Database.. Note: Cases that are released before any letter is sent to the taxpayer are closed as "surveyed" in the AQC database.
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IRM 25.25.7.4.3(4) box 2 - Updating AQC e-4442 procedures when no initial contact letter has been issued.

(4) Follow the chart below for the correct actions:

Reminder: TC 971 AC 122 with a MISC field of "7S", "7S1", " 7V", or " 7W1" are not AQC cases unless a subsequent TC 971 AC 122 posts with another AQC Inventory type in the MISC Field. If there is RIVO involvement, the case must be referred to the correct queue, see IRM 25.25.13-5, RIVO Form 4442 Queues.

If the taxpayer called and research shows:	Then
1 AQC open indicators on the account and no initial contact letter has been sent and the request is an OAR and there is no documentation available to substantiate the claim for refund. Exception: For AQC Inventory Types 7Z (1-6) see paragraph (2) above for guidance.	- Initiate manual start procedures per IRM 25.25.7.3, Automated Questionable Credit (AQC) Manual Case Processing, and close the OAR. - Update EFDS notes. - Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS). Note: TAS may open another request once the taxpayer has received the notice and is allowed the allotted time to agree or disagree with proposed changes.
2 AQC open indicators on the account and no initial contact letter has been issued and CC IRPTR data is not available and no required documentation is available per IRM 25.25.7.2.1, Automated Questionable Credit (AQC) Required	- Initiate manual start procedures per IRM 25.25.7.3, Automated Questionable Credit (AQC) Manual Case Processing. - Close the e-4442 notating actions taken on the account, see IRM

- Refile the return in EFDS for current year returns.
- Update the EFDS or STARS disposition to **DL**. Use the appropriate standard note as outlined in Exhibit 25.25.13-1, STARS Delete Reasons.
- Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS), to include the specific documentation received (e.g., Received copy of paystubs).
- Ensure all RIVO control bases are closed.
- Update the AQC database case status, see Exhibit 25.25.7-3, Definitions for Automated Questionable Credit Database..

Note: Cases that are released before any letter is sent to the taxpayer are closed as "surveyed" in the AQC database.

IRM 25.25.7.4.3(4) box 3 - Adding AQC e-4442 procedures when no initial contact letter has been issued.

(4) Follow the chart below for the correct actions:

Reminder: TC 971 AC 122 with a MISC field of "7S", "7S1", " 7V", or " 7W1" are not AQC cases unless a subsequent TC 971 AC 122 posts with another AQC Inventory type in the MISC Field. If there is RIVO involvement, the case must be referred to the correct queue, see IRM 25.25.13-5, RIVO Form 4442 Queues.

If the taxpayer called and research shows:	Then
1	• Initiate manual start procedures

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AQC open indicators on the account and no initial contact letter has been sent and the request is an OAR and there is no documentation available to substantiate the claim for refund. Exception: For AQC Inventory Types 7Z (1-6) see paragraph (2) above for guidance.	per IRM 25.25.7.3, Automated Questionable Credit (AQC) Manual Case Processing, and close the OAR. • Update EFDS notes. • Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS). Note: TAS may open another request once the taxpayer has received the notice and is allowed the allotted time to agree or disagree with proposed changes.
2 AQC open indicators on the account and no initial contact letter has been issued and CC IRPTR data is not available and no required documentation is available per IRM 25.25.7.2.1, Automated Questionable Credit (AQC) Required Documentation, or no open AQC(X) control on the account .	• Initiate manual start procedures per IRM 25.25.7.3, Automated Questionable Credit (AQC) Manual Case Processing. • Close the e-4442 notating actions taken on the account, see IRM 21.2.2.4.5, Account Management Services (AMS) for additional information.
3 AQC open indicators on the account and no initial contact letter has been issued CC IRPTR data is not available and submitted required documentation was provided per IRM 25.25.7.2.1, Automated Questionable Credit (AQC) Required Documentation, or open AQC(X) control on the account.	• Treat the documentation as a response to Letter 4800C, Questionable Credit 30 Day Contact Letter. • Follow IRM 25.25.7.4.6, Taxpayer Disagreed Response Procedures. • Close the e-4442 notating actions taken on the account, see IRM 21.2.2.4.5, Account Management Services (AMS) for additional information.
4 AQC open indicators on the account and no initial contact letter has been issued AND documentation is available on CC IRPTR and/or the taxpayer has provided the required documentation per IRM 25.25.7.2.1, Automated	• Input TC 290 for .00 with no source document (NSD) for claims validated only using CC IRPTR or source document (SD) for claims validated using any documentation provided by the taxpayer to release the refund.

Questionable Credit (AQC) Required Documentation, substantiates the claim for refund. Caution: For AQC inventory types with questionable income and withholding additional research is required to validate the document(s) received see IRM 25.25.7.4.6(5), Taxpayer Disagreed Response Procedures.	Use RC "085" and PC "8" to provide the taxpayer with confirmation of the refund release. Do not input an AMD-CLMS-DT. • If there is an -E freeze on the module due to TC 810 with a Responsibility Code 3, input Transaction Code (TC) 811 for .00 with a Posting Delay Code '2' to release the freeze and issue any remaining refund. Exception: # [REDACTED] • Refile the return in EFDS for current year returns. • Update the EFDS or STARS disposition to DL. Use the appropriate standard note as outlined in Exhibit 25.25.13-1, STARS Delete Reasons. • Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS), to include the specific documentation received (e.g., Received copy of paystubs). • Ensure all RIVO control bases are closed. • Update the AQC database case status, see Exhibit 25.25.7-3, Definitions for Automated
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	Questionable Credit Database.. Note: Cases that are released before any letter is sent to the taxpayer are closed as "surveyed" in the AQC database.
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IRM 25.25.7.4.3(4) box 4 - Adding a Caution note for AQC inventory types with questionable income and withholding.

(4) Follow the chart below for the correct actions:

Reminder: TC 971 AC 122 with a MISC field of "7S", "7S1", " 7V", or " 7W1" are not AQC cases unless a subsequent TC 971 AC 122 posts with another AQC Inventory type in the MISC Field. If there is RIVO involvement, the case must be referred to the correct queue, see IRM 25.25.13-5, RIVO Form 4442 Queues.

If the taxpayer called and research shows:	Then
1 AQC open indicators on the account and no initial contact letter has been sent and the request is an OAR and there is no documentation available to substantiate the claim for refund. Exception: For AQC Inventory Types 7Z (1-6) see paragraph (2) above for guidance.	- Initiate manual start procedures per IRM 25.25.7.3, Automated Questionable Credit (AQC) Manual Case Processing, and close the OAR. - Update EFDS notes. - Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS). Note: TAS may open another request once the taxpayer has received the notice and is allowed the allotted time to agree or disagree with proposed changes.
2 AQC open indicators on the account and no initial contact letter has been issued and CC IRPTR data is not available and no required documentation is available per IRM 25.25.7.2.1, Automated Questionable Credit (AQC) Required	- Initiate manual start procedures per IRM 25.25.7.3, Automated Questionable Credit (AQC) Manual Case Processing. - Close the e-4442 notating actions taken on the account, see IRM

	# - Refile the return in EFDS for current year returns. - Update the EFDS or STARS disposition to DL. Use the appropriate standard note as outlined in Exhibit 25.25.13-1, STARS Delete Reasons. - Input/Update AMS notes per IRM 21.2.2.4.5, Account Management Services (AMS), to include the specific documentation received (e.g., Received copy of paystubs). - Ensure all RIVO control bases are closed. - Update the AQC database case status, see Exhibit 25.25.7-3, Definitions for Automated Questionable Credit Database.. Note: Cases that are released before any letter is sent to the taxpayer are closed as "surveyed" in the AQC database.
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IRM 25.25.7.4.6(5) - Clarifying procedures for questionable wages and withholding inventories and updating inventory controls.

(5) For AQC inventory types that involve **questionable wages and/or withholding**, see IRM 25.25.7.2(2)(bullet one), Automated Questionable Credit Inventory Types, additional research is required to validate the income document(s) received (e.g., paystubs, letter from employer/payer, etc), see IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR for additional information. Use the following table to verify the taxpayer's documentation.

Reminder: #

[REDACTED]

Caution: # [REDACTED]

If IRPTR data is available for the tax year in question. Note: If the submitted income documents are not within tolerance, treat the response as unsubstantiated.	• Research the EIN using CC BMFOLP for payroll payments to determine if data is valid on CC IRPTR. • If payroll payments have been submitted and are within tolerance, treat the response as substantiated. • If no payroll payments have been submitted then follow procedures in box 3 below to issue the Letter 6255C, Third Party Notification.
If NO IRPTR data is available for the tax year in question, but prior year IRPTR data shows reported income documents from the same employer.	• Research the EIN using CC BMFOLP for prior year(s) payroll payments. • If prior year(s) payroll payments have been submitted and are within tolerance, treat the response as substantiated • If no payroll payments have been submitted then follow procedures in box 3 below to issue the Letter 6225C, Third Party Notification .
If NO IRPTR data is available for the tax year in question and NO prior year IRPTR data with reported income documents from the same employer.	• Third Party Contact is necessary. Send Letter 6255C Third Party Contact, refer to IRM 25.25.3.9(3) Manual Verification Procedures and AQC Letter Paragraphs and Paragraphs Fill-ins Guide. • Update the AQC2(control activity code using the following format;

	"CXX,6255CMMDD,M,AQC(X)", *, MM = Month and DD = 60 day suspense date. Close the AQC(X) correspondence control. Once third party contact has been completed, follow paragraph 6 for resolution.
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IRM 25.25.7.6(2) - Updating Negative Deficiency definition.

(2) A Negative Deficiency occurs when **all** of the following are met:

- Tax on the original return is reduced to zero when unverifiable income is removed

AND

- The amount of EITC, ACTC or other credits remaining after adjustment is less than the original tax amount.

Note: Removal of federal tax withholding **only** will be worked as a Negative Deficiency.

IRM 25.25.7.6(3) - Adding procedures for AQC inventory types with questionable income and withholding.

(3) For AQC inventory types that involve **questionable wages and/or withholding**, as stated in IRM 25.25.7.2(2)(bullet one), Automated Questionable Credit Inventory Types, research command code (CC) IRPTR IRM 25.25.3.4, Income Verification using Command Code (CC) IRPTR, for verification procedures. If the wages and withholding originally claimed verify, follow IRM 25.25.7.3(3) bullets 5-10, Automated Questionable Credits Manual Case Processing, for refund release procedures. If the questionable wages and/or withholding do not verify or partially verify continue to the chart below.

IRM 25.25.7.9(1) - Adding Telephone Transfer guide.

(1) Toll-Free Customer Service Representatives (CSRs) trained to work the Automated Questionable Credit (AQC) line should be able to answer most questions during the phone call on the AQC toll-free line. AQC toll-free line only answers questions related to Letter 3219C, Letter 4800C, Letter 105C, Letter 106C, Letter 474C issued by AQC or cases with AQC indicators as described in (3) below. The

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procedures in this section also apply to Taxpayer Assistance Center (TAC) assistors. If the caller has account questions not related to the AQC program, see Telephone Transfer Guide (TTG) for appropriate referral.

Reminder: Do not refer the taxpayer if the account has an AQC indicator but the original refund was released, regardless of whether an AQC letter was issued, additionally if the call has been misrouted please see IRM 21.5.6.4.35.3.1, -R Freeze Phone Procedures for Accounts With Return Integrity Verification Operations (RIVO) Involvement for more information. However, if you identify an Erroneous Refund, follow procedures in IRM 21.4.5.5, Erroneous Refund Categories and Procedures.

IRM 25.25.7 - Various editorial changes throughout the IRM.