



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

21.6.2

AUGUST 21, 2025

## EFFECTIVE DATE

(10-01-2025)

## PURPOSE

- (1) This transmits a revised IRM 21.6.2, Individual Tax Returns, Adjusting TIN-Related Problems.

## MATERIAL CHANGES

- (1) IRM 21.6.2.1.6, added Taxpayer Advocate Service to acronyms.
- (2) IRM 21.6.2.1.7, added paragraph for Taxpayer Advocate Service as a related resource.
- (3) IRM 21.6.2.3, added CC FINDS to research command codes. Added a reminder to not consider IRP data marked with WARNING - POTENTIAL FRAUDULENT PAYER TIN or SUBMISSION.
- (4) IRM 21.6.2.3.1, added additional no merge conditions per SERP feedback 29794. IPU 25U3265 issued 05-08-2025.
- (5) IRM 21.6.2.3.1, corrected no merge condition from either account, to both accounts. Revised TC 898 condition for clarity. IPU 25U3288 issued 05-16-2025.
- (6) IRM 21.6.2.3.1, added to search for open NMRG control to prevent duplicate resequencing action(s). Added required case note when SCI is present, a merge was requested, and case must be reassigned to SCRM.
- (7) IRM 21.6.2.3.2, added link to IRM for ECC-MTB quarterly merges. IPU 25U3265 issued 05-08-2025.
- (8) IRM 21.6.2.3.4, moved to IRM 21.6.2.4.1 for better flow of procedures. Subsequent sections have been renumbered.
- (9) IRM 21.6.2.4, revised to a list format for the different TIN-related problems covered in this IRM. Added reminder when no tax years on CC IMFOLI or entity module on TIN, a resequence is not needed.
- (10) IRM 21.6.2.4.1, updated which account the entity must be active for clarity. Added reminder establishment of entity is not required on the "to" account before a resequence TC may be input. IPU 25U3288 issued 05-16-2025.
- (11) IRM 21.6.2.4.1, Reassignment of NMRG Cases Due to Site Specialization, moved from 21.6.2.3.4.
- (12) IRM 21.6.2.4.1.2, added new paragraph when retention register for same tax period is present on both TINs, they must be brought out of retention prior to input of resequence TC. Added email subject line requirements when elevating an account with future TC 960(s). IPU 25U3265 issued 05-08-2025.
- (13) IRM 21.6.2.4.1.2, revised subject line and first line of email when elevating TC 960. Revised example for clarity. IPU 25U3288 issued 05-16-2025.
- (14) IRM 21.6.2.4.1.3, revised to include step list for closing e-4442 on the "from" account (e.g., ITIN). Added required narrative when preparing Form 4442/e-4442 on SSN for ITIN revoke request. Updated closing CII cases. IPU 25U3265 issued 05-08-2025.

- (15) IRM 21.6.2.4.1.3, revised when merge is complete and provided a referral narrative for clarity. Moved part of paragraph 3 for secondary taxpayer and TIN on MFJ accounts to new paragraph. Added a caution and example to provide clarity. IPU 25U3288 issued 05-16-2025.
- (16) IRM 21.6.2.4.2, revised research and referral for a case to be resolved as IDT per SERP feedback 30415. IPU 25U3288 issued 05-16-2025.
- (17) IRM 21.6.2.4.2.1, added reminder when using new SSN field to resequence an account, do not include any other fields or it will unpost.
- (18) IRM 21.6.2.4.2.2, added caution for improper attempts to merge account when no merge conditions are present, will fail. Added reminder merge must be posted to new TIN before input of any adjustments. Added reminder to not close case when elevating for future TC 960's. Changed paragraph 13 to bullet format. Added paragraphs for when other resequencing action is required in specific TIN types.
- (19) IRM 21.6.2.4.2.3, revised when TC 971 AC 850 is needed. IPU 25U3288 issued 05-16-2025.
- (20) IRM 21.6.2.4.2.3, added IRM link on how to identify Expired/Deactivated ITINs. Added paragraph when no tax modules or entity established on ITIN, there is nothing to merge and proceed to revoking the ITIN, Revised primary account to TIN with SSN as an example per SERP feedback 31397. Added to take into consideration return due dates and filed date before updating the secondary entity on the valid SSN account. Added note with issue code and reason for access when generating an e-4442 to revoke an ITIN.
- (21) IRM 21.6.2.4.3, added new IRM titled, Multiple Individuals Using Same TIN, for improved flow and clarity. Subsequent sections have been renumbered.
- (22) IRM 21.6.2.4.4, moved paragraph 2 to new IRM 21.6.2.4.3, Multiple Individuals Using the Same TIN. Added paragraph about erroneous use of the TIN and the cases are worked as MXEN.
- (23) IRM 21.6.2.4.5, renamed to Scrambled SSN Case Reassignment/Referrals Procedures. Added note that all SCRM case referrals are reviewed and when not correct, or are incomplete, are rejected back to the originator or POC. Added reminder Default True Scrambled Case referrals are accepted only from IDTVA employees. Moved paragraphs 5, and 12 through 16 to IRM 21.6.2.4.5.1, as they are procedures for SCRM trained employees. Added pdf prints of AMS or MeF returns should be included on the CII case.
- (24) IRM 21.6.2.4.5.1, renamed to Beginning Scrambled SSN Case Procedures - (Scrambled SSN Employees). Added paragraph advising this IRM is for full-scope trained SCRM employees only. Added paragraph the SCRM employee will review the case and actions when correct or if incorrect. Included link and requirement to use Form 13708 when researching the account. Added reminder to consolidate tax modules under one TIN before scrambling the account. Added paragraph and actions when SCRM case involves a secondary TIN for one or both taxpayers. Added SCI indicators 21, 22, and 23 indicate response received from SSA. Added table when Letter 239C responses are received with substantiation of identity theft. Added paragraphs moved from IRM 21.6.2.4.5. Added IRM and links to follow procedures for Condition 1 or Condition 2.
- (25) IRM 21.6.2.4.5.2, moved to IRM 21.6.2.4.9.3 for improved flow with other communication procedures.
- (26) IRM 21.6.2.4.5.2.1, moved to IRM 21.6.2.4.9.4 for improved flow with other communication procedures.
- (27) IRM 21.6.2.4.5.4, moved from IRM 21.6.2.4.5.16 for improved case flow required actions. Added paragraph to use Form 13708-C to record all actions as taken on the case.

- (28) IRM 21.6.2.4.5.5, added link to established a new account and included specific input guidelines for category code, case status and no blocking series indicator. Added reminder MFR 08 must be input when establishing the summary account as it cannot be added later. Added paragraph with IRM and link for next actions.
- (29) IRM 21.6.2.4.5.6, added link to established a new account and included specific input guidelines for category code, case status and no blocking series indicator. Added reminder MFR 08 must be input when establishing the summary account as it cannot be added later. Added paragraph with IRM and link for next actions.
- (30) IRM 21.6.2.4.5.7, moved from IRM 21.6.2.4.5.2 for improved flow. Added procedures to complete and refer Form 3857 packet to Scrambled SSN coordinator.
- (31) IRM 21.6.2.4.5.8, moved from IRM 21.6.2.4.5.3 and renamed to Determining if the Refund Should Be Released, for improved flow. Updated to include this applies to both the CN and IRSNs, and that releasing a refund does not mean removing an SCI as those are 2 different things, each with its own requirements.
- (32) IRM 21.6.2.4.5.9, added paragraph when referral to SSA is required to prepare a Form 3857 packet and listing packet requirements. Added reminder at least one Letter 239C response is required to send a packer to SSA. for referral to the coordinator. Included that CC IRPTRW may be used in place of copies of a W-2 if needed. Added paragraph with IRM and link to refer the packet to the coordinator for review.
- (33) IRM 21.6.2.4.5.10, moved to IRM 21.6.2.4.5.13.1 as relates to Scrambled SSN Coordinator duties. Subsequent sections have been renumbered. Added paragraph identifying the two primary duties the coordinator has and linked IRMs for what is being screened, tracked and monitored.
- (34) IRM 21.6.2.4.5.11, updated to include procedures when late responses from taxpayers are received. Changed paragraph (4) to a step list for ease of reading and that is step is required.
- (35) IRM 21.6.2.4.5.12, revised table to separate actions, include links to IRMs for more information, and added note for CC REQ77 secondary date field limitations Moved paragraph 6 to Scrambled SSN Coordinator Responsibilities as they maintain the SSA2 case files.
- (36) IRM 21.6.2.4.13, updated to review referrals and leave case note of determination, complete, maintain and attach Form 13708-B, elevate to AM HQ Scrambled Program Analyst if no acknowledgment received from SSA, and required to send weekly the tracking record of all SSA2 cases. Added the coordinator will retain the SSA2 cases in their inventory until a closing response from SSA is received, or a CN owner determination is made.
- (37) IRM 21.6.2.4.5.13.1, moved from IRM 21.6.2.4.5.10 for improved flow. Added paragraph in one year passes with a response from SSA, review the case and send a second Form 3857 to SSA.
- (38) IRM 21.6.2.4.5.16, moved to IRM 21.6.2.4.5.4 for improved flow. Subsequent sections have been renumbered.
- (39) IRM 21.6.2.4.9, added new IRM section titled Communication Procedures When Common Number (CN) Determination Cannot Be Made, to provide an overview of communication requirements when a common number determination cannot be made. Subsequent sections have been renumbered.
- (40) IRM 21.6.2.4.9.1, added new IRM titled, Requests for Additional Information (Telephone and/or Written), to provide specific communication requirements.
- (41) IRM 21.6.2.4.9.1.1, added new IRM titled, Telephone Contact Guidelines (Associated with the Letter 239C Common Number (CN) Questionnaire).

- (42) IRM 21.6.2.4.9.1.2, added new IRM titled, Supplementary Questions (Associated with Letter 239C Common Number (CN) Questionnaire).
- (43) IRM 21.6.2.4.9.2, added new IRM titled, Actions Based on No Response or Taxpayer Responses to Letter 239C and/or Supplementary Questions Sent to Determine Common Number (CN) Ownership.
- (44) IRM 21.6.2.4.9.3, Scrambled Procedures Specific to True/Default True Scrambled SSN Cases moved from 21.6.2.4.5.2. Removed note in table when neither taxpayer responded.
- (45) IRM 21.6.2.4.9.4, CN Ownership Determinations in Response to Replies to the 2nd Letter 239C, moved from 21.6.2.4.5.2.1.
- (46) Exhibit 21.6.2-1, revised SCI 21 to include SSA response Unknown/Unknown effective 10-01-2025.
- (47) Editorial changes were made throughout the IRM for clarity and IRM improvement. Reviewed and updated plain language, grammar, web addresses, IRM references, and legal references.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 21.6.2, Individual Tax Returns, Adjusting TIN-Related Problems, dated July 21, 2025 (effective July 21, 2025) is superseded. The following IRM Procedural Updates (IPUs) have been incorporated into this IRM: 25U3265 effective 05-08-2025, and 25U3288 effective 05-16-2025.

#### **AUDIENCE**

All employees performing account/tax law work

Lucinda Comegys  
Director, Accounts Management  
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21.6.2

Adjusting TIN-Related Problems

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21.6.2.1  
(10-01-2021)  
**Program Scope and Objectives**

- (1) **Purpose:** This IRM covers information on Taxpayer Identification Number (TIN)-related problems - Resequencing Accounts, Mixed Entity (MXEN), Scrambled Social Security Numbers (SCRM), No Merge (NMRG) and Reversed Validity (REVAL) Transcripts. This section covers the identification and resolution of TIN-related problems.
- (2) **Audience:** The primary users of this IRM are all employees in Business Operating Divisions (BOD) who are in contact with taxpayers by telephone, correspondence or in person.
- (3) **Policy Owner:** The Director of Accounts Management is the policy owner of this IRM.
- (4) **Program Owner:** Accounts Management Policy and Program Management (PPM) (IMF) Individual Adjustments (IA) is the program owner of this IRM.
- (5) **Primary Stakeholders:** The primary stakeholders are organizations that Accounts Management collaborates with, for example:
  - Return Integrity and Verification Operations (RIVO)
  - Compliance
  - Submission Processing (SP)
- (6) **Program Goals:** Program goals for this type of work include;
  - Achieving a high customer accuracy rate for phone calls and research and resolution of TIN-related problems
  - Efficiency in resolving TIN-related account problems
  - Continuous assessment for program vulnerabilities and opportunities for improvement
  - Effective communication with customers

Refer to the *Accounts Management Program Letter* and IRM 1.4.16, Accounts Management Guide for Managers, for more information.

21.6.2.1.1  
(08-24-2017)  
**Background**

- (1) Employees in the Accounts Management (AM) organization respond to taxpayer inquiries and phone calls as well as process claims and other internal adjustment requests.

21.6.2.1.2  
(10-01-2024)  
**Authority**

- (1) The authorities for the IRM are found in IRM 1.2.1.2, Policy Statements for Organization, Finance and Management Activities, and include:
  - Policy Statement 5-2, Collecting Principles
  - Policy Statement 10-2 (New), Privacy First: Protecting Privacy and Safeguarding Confidential Tax Information
  - Policy Statement 21-1 (Formerly P-6-1), Service Commitment to Taxpayers Service Program
  - Policy Statement 21-2 (Formerly P-6-10), The public impact of clarity, consistency, and impartiality in dealing with tax problems must be given high priority
  - Policy Statement 21-3 (Formerly P-6-12), Timeliness and Quality of Taxpayer Correspondence
  - Policy Statement 21-4 (Formerly P-6-13), One-stop service defined
  - Policy Statement 21-5 (Formerly P-6-40), Assistance furnished to taxpayers in the correction of accounts

21.6.2.1.3  
(10-01-2021)  
**Roles and  
Responsibilities**

- (1) The Taxpayer Services Commissioner oversees all policy related to this IRM, which is published on an annual basis.
- (2) The Accounts Management Director oversees the instructions to the employees contained in the IRM content.
- (3) Accounts Management Policy and Program Management (PPM) (IMF) Individual Adjustments (IA) Tax Analyst(s) oversees the content in this IRM and acts as a point of contact for all Accounts Management sites.
- (4) Managers and leads ensure compliance with the guidance and procedures in this IRM for taxpayer inquiries, researching, taxpayer contacts, and that TIN-related problem cases are resolved timely
- (5) Employees respond to taxpayer inquiries, generate correspondence, identify and resolve TIN-related problems following procedures in this IRM.

21.6.2.1.4  
(10-01-2024)  
**Program Management  
and Review**

- (1) **Program Reports:** The program reports provided in this IRM are for identification purposes for the Accounts Management Contact Representatives (CRs) and Tax Examiners (TEs). For reports concerning quality, inventory, and aged listings, refer to IRM 1.4.16, Accounts Management Guide for Managers. Aged listings can also be viewed by accessing Control Data Analysis, Project PCD, from the Control-D/Web Access server, which has a login program control.
- (2) **Program Effectiveness:** Program Effectiveness is measured and controlled through:
  - a. Managerial reviews
  - b. Quality reviews
  - c. Quarterly reviews by Accounts Management Policy and Program (PPI) (IMF) Individual Adjustments (IA) Tax Analyst(s)

21.6.2.1.5  
(01-17-2020)  
**Program Controls**

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

21.6.2.1.6  
(10-01-2025)  
**Acronyms**

- (1) For a comprehensive listing of any IRS acronyms, refer to the *Acronym Database*.
- (2) Some of the acronyms used in this IRM:

Acronym	Definition
ATIN	Adoption Taxpayer Identification Number
ASED	Assessment Statute Expiration Date
CC	Command Code
CDS	Centralized Distribution Site
CII	Correspondence Imaging Inventory

Acronym	Definition
CN	Common Number
DM-1	Data Master One
HQ	Headquarters
ICM	Inventory Control Manager
IDRS	Integrated Data Retrieval System
IDTVA	Identity Theft Victim Assistance
IMF	Individual Master File
IRC	Internal Revenue Code
IRSN	Internal Revenue Service Number
ITIN	Individual Taxpayer Identification Number
LITC	Low Income Taxpayer Clinic
MF	Master File
MFR	Mail Filing Requirement
MXEN	Mixed Entity
MXSP	Mixed Entity Spanish
NC	Name Control
NMRG	No Merge
POC	Point of Contact
REVAL	Revalidation
RRR	Retention Register Request
RTS	Real Time System
SCI	Scrambled SSN Indicator
SCRM	Scrambled SSN
SSA	Social Security Administration
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TC	Transaction Code
TDA	Taxpayer Delinquency Account
TDI	Taxpayer Delinquency Investigation
TIN	Taxpayer Identification Number
UPC	Unpostable Code

21.6.2.1.7  
(10-01-2025)

#### Related Resources

- (1) For help working TIN-related problem cases you may need to refer to:
  - IRM 3.13.5, Individual Master File (IMF) Account Numbers
  - IRM 3.21.263, IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)
  - IRM 21.5.2.3.1, Adjustment Guidelines - Identity Theft Research
- (2) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (3) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with the following and acting in accord with taxpayer rights.
  - IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights.
  - For additional information about the TBOR, see *Taxpayer Bill of Rights*.
- (4) See IRM 25.13.1, Office of Taxpayer Correspondence Services, to request an update or to change an existing letter.

21.6.2.2  
(07-13-2023)

#### What Are TIN-Related Problems?

- (1) TIN-related problems involve moving taxpayer information from one TIN to another or from one segment of a TIN to another. Actions are required on the entity and/or tax module to correct TIN-related problems.

**Reminder:** For Identity Theft (IDT) paper cases, see IRM 25.23.4.6, Research, Actions and Complete Case Analysis - Overview. For phone calls indicating Identity Theft see IRM 25.23.12.2, Identity Theft Telephone General Guidance.

- (2) Case types addressed in this section include:
  - **Resequencing Accounts** - One taxpayer has two TINs or two segments of the same TIN that need to be merged
  - **Mixed Entity (MXEN) and Mixed Entity Spanish (MXSP)** - Two taxpayers file a return with the same TIN, ownership determination can be made and no ID Theft is indicated
  - **Scrambled SSN (SCRM)** - Two taxpayers were given the same Social Security Number (SSN) by the Social Security Administration (SSA)
  - **No Merge (NMRG)** - One taxpayer has two TINs that need to be merged but a NMRG condition exists preventing the merge
- (3) This section addresses the following TIN types unless otherwise indicated:
  - Social Security Number (SSN), see IRM 3.13.5.21, Social Security Number (SSN) Format
  - Individual Taxpayer Identification Number (ITIN), see IRM 3.13.5.22, Individual Taxpayer Identification Number (ITIN) Format

- Internal Revenue Service Number (IRSN), see IRM 3.13.5.23, Internal Revenue Service Number (IRSN) Format
- Adoption Taxpayer Identification Number (ATIN), see IRM 3.13.5.24, Adoption Taxpayer Identification Number (ATIN) Format

- (4) See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, to determine if the case should be referred to TAS. See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for additional information.

21.6.2.3  
(10-01-2025)  
**TIN-Related Problems  
Research**

- (1) TIN information for SSNs and ITINs may be posted on the valid or invalid segment of Master File (MF). IRSNs are temporary numbers issued by the IRS and are always on the invalid segment of MF. The invalid segment is indicated by an asterisk (\*) following the last digit of the TIN. It is necessary to address both the valid and invalid segments of MF when adjusting TIN-related problems. For additional information see IRM 3.13.5.12, Valid and Invalid Segment for the Individual Master File (IMF).

- (2) To correct TIN-related problems, you must be familiar with the following research elements:

- Entity module
- Transaction codes
- Retention register - Request a retention register transcript only if the account cannot be reactivated by using Command Code IMFOL with definer "B"
- IDRS Command Codes (CC), including but not limited to, NAMES, INOLE, IRPTR, DDBKD, DUPOL, MFTRA, IMFOL, FINDS, IMFOR, RTVUE, TRDBV, FFINQ, REINF, with various definers
- NUMIDENT (for SSN research only), see *IDRS Command Code MFTRA Job Aid*, with definer **U** to submit the request

**Caution:** NUMIDENT is for internal use only. **Never** send any NUMIDENT to the taxpayer.

- (3) The research necessary for accurately processing a TIN-related problem case includes, where applicable, and is not limited to the following systems:

- Correspondence Imaging Inventory (CII) to research all related cases and attached documents.

**Caution:** Whenever possible, multiple claims from the same taxpayer should be processed by the same employee. Coordination of same taxpayer, multi-year claims is necessary to ensure consistent processing. See IRM 21.5.2.3, Adjustment Guidelines - Research, for additional information.

- ITIN Real Time System (RTS) to research and review data related to assigned, suspended and/or rejected Form W-7, Application for IRS Individual Taxpayer Identification Number. See IRM 3.21.263.5.7, Status Codes, IRM 3.13.5.83.7, Accessing the ITIN Real Time System (RTS), and IRM 3.21.263.9, General Instructions for ITIN Real-Time System (RTS) Navigation, for additional information.

**Note:** The Form W-7 application's Document Locator Number (DLN) is only available on RTS.

- Account Management Services (AMS) to research all prior taxpayer contacts.

(4) Research for:

- Number of years the TIN has been used for filing returns
- Previous names
- Filing status changes
- Method of filing, electronic or paper
- Extension filed
- Refunds are direct deposit or mailed
- Balance due returns are paid timely or late
- Routing and account numbers
- Previous adjustments
- Previous addresses
- Filing dates of original and duplicate returns
- TC 971 Transaction Codes
- All related TINs for all tax years
- Dependents
- Employer information
- Schedules and forms filed
- Date of birth
- Income information

**Reminder:** Fraudulent IRPTR data may be submitted to the IRS by a fabricated entity or by individuals who use a valid EIN to file false Form 1099 or Form W-2 data. If either of the following warnings appear, **DO NOT** use this data, “WARNING - POTENTIAL FRAUDULENT PAYER TIN” or “WARNING - POTENTIAL FRAUDULENT SUBMISSION”, or this is a state reverse file match initiative (SRFM) IRP DOC. For withholding income, see IRM 21.6.3.4.2.2, Withholding (W/H) Tax Credit.

When working ITIN cases, you must also research under the relevant SSN used for income reporting.

- (5) When two or more taxpayers are involved, make every effort to locate the valid TIN for each taxpayer before contacting them.
- (6) Do not determine the validity of a Social Security card on the basis of the word “VOID” on the photocopy. Placing the word “VOID” on a photocopy of a recently issued Social Security card simply indicates that the document is a photocopy of the original card.
- (7) When resolving TIN-related problems, you may also need to refer to IRM 3.13.5, Individual Master File (IMF) Account Numbers, IRM 3.21.263, IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS), and IRM 25.23.2.3.5, Identity Theft Research.

21.6.2.3.1  
(10-01-2025)  
**No-Merge (NMRG)  
Conditions**

- (1) Research may show an OPEN control base on CC TXMOD or CC ENMOD. **ALWAYS** contact the employee with the open control base prior to taking any actions on the account.

**Caution:** If there are any “NMRG” controls, do not take any account actions. Refer as appropriate.

- (2) Use caution when moving accounts. Improper attempts to resequence accounts when a No Merge (NMRG) condition is present causes the merge to fail and a NMRG transcript to generate. See *Document 6209 Section 8C-6*, Master File Codes (No Merge Reason Codes), for failed merge conditions.
- (3) Research for open NMRG controls on CC ENMOD or SUMRY. This should be done to avoid resequencing or merging an account already in process.
- (4) **Resolve the following conditions before resequencing an account:**

**Exception:** If merging from one TIN to another and none of the conditions below exist but monitoring is required, toll-free assistors and Taxpayer Assistance Center (TAC) employees must submit/send a Form 4442/e-4442, Inquiry Referral, to the Campus AM paper function within their Directorate. Do not input any merge transactions or take additional steps when a referral is required. Use "Merge Request" as the referral type. Provide the caller with a 60 day timeframe for contact. Do not refer to NMRG unless conditions in (5) also exist.

- Either account contains Scrambled SSN Indicator (SCI) 01, 10, 12, 13, 20, 21 or 23. See *IDRS Command Code INOLE Job Aid*, Definer "S" for location of SCI. Leave case note "SCI XX present and merge requested. Request approval for reassignment" (XX = SCI). Update CII case as SCRM and reassign once approved for reassignment. Toll-free assistors initiate a Form 4442/e-4442 referral to the SCRM Unit. See IRM 21.6.2.3.3, Telephone Inquiries Regarding Mixed Entity (MXEN) and Scrambled SSN (SCRM) Cases.
  - Either account contains an unreversed TC 914, 916, or 918 (Z freeze). See IRM 21.5.6.4.52, -Z Freeze.
  - For Mixed Entity cases see IRM 21.6.2.3.3, Telephone Inquiries Regarding Mixed Entity (MXEN) and Scrambled SSN (SCRM) Cases.
- (5) Employees working CII cases, with the following conditions on the accounts, reassign the case through CII. Toll-Free assistors and TAC employees must initiate a Form 4442/e-4442 referral to **NMRG**. Do not input any merge transactions or take additional steps when a referral is required. See IRM 21.6.2.4.1, Reassignment of NMRG Cases due to Site Specialization, paragraphs 1-3 when a CII case and paragraphs 4-5 for Toll-Free assistors and TAC employees.

**Note:** Do not reassign a case to NMRG for resolution when the *only* issue on an account is a name control or date-of-birth mismatch, *unless* there is also a NMRG issue that requires reassignment.

- A TC 150 for the same tax period is posted on both the "from" and "to" accounts.
- Either account contains a module with an M- freeze and there is a module for the same tax period on the other account.
- Modules for the same tax year on both TINs and at least one of those modules is an unrecoverable retention module(s).

**Example:** CFOL007 error screen "Recoverable Retention Register Problem" response returned after attempting to access a retention module listed on CC IMFOL.



- One account contains a module with a -Q freeze and the other account contains a module for the same tax period which either contains an unreversed TC 570 or is in a debit balance status.
- Both accounts contain a module for the same tax period with a -V freeze (unless one or both TC 520(s) has a closing code 81).
- Both accounts contain an unreversed TC 930 or TC 424 on the same tax period or one account contains an unreversed TC 930 and the other account contains an unreversed TC 424.
- The “from” account contains any amount of an unreversed TC 898 posted within the last six years from the current date on any tax module, or an Unpostable Code (UPC) 134-3 on CC ENMOD.

**Example:** Tax year 2019 shows a TC 898 dated 05152020 with an amount of \$2,000.00. Three TC 899's for \$500.00 each are also posted. Because the TC 898 amount of \$500.00 remains **and** it is within 6 years from the current date of 05012025, this is a NMRG condition.

**Note:** Use of IAT *TC Search* is recommended. Use “All” in “Years Back” to search all tax years on each TIN for any TC 898.

- Both accounts contain First Time Home Buyer Credit (FTHBC) which can be found on CC IMFOL with definer “F”.
- Both modules contain an unreversed TC 608 on MFT 55.
- Both accounts contain an MFT 32 module for the same tax period.
- Both accounts contain vestigial modules, dropped to retention prior to 1994, for the same year.
- Both accounts contain a module in Taxpayer Delinquency Investigation (TDI) Status 03 (indicator other than 08) and/or Taxpayer Delinquency Account (TDA) Status 22, 24, 26 or 60 and the Primary Location Codes (PLC) are not in agreement. PLC can be located on CC IMFOL with definer “E”.

#### 21.6.2.3.2 (05-08-2025)

#### Determining Validity

- (1) If the primary TIN and name control (NC) do not match (invalid), they are identified by an asterisk “\*” after the TIN.
- (2) On IMF Retention Register Microfilm transcripts, the computer assigns a validity digit of “0” when TIN and NC match (valid). A validity digit of “1” is assigned when TIN and NC do not match (invalid).
- (3) When the Data Master One (DM-1) data tape file is received, it is systemically compared to the invalid segment of MF.
  - a. Any change in an account’s validity causes a resequence under TC 001 and generates a Document Locator Number (DLN) of 00200–000–00006–0.
  - b. A residual record is maintained on the invalid segment after an account is resequenced.
  - c. The TIN slot is reserved until released by a returning memo record (TC 026) or the account fails to merge.

**Note:** For additional information see IRM 3.13.5.14, Data Master One (DM-1) File, IRM 3.13.5.12.1, IMF Segmentation of Valid/Invalid Accounts, and IRM 3.12.179.18.1.3, ECC-MTB Quarterly Merge.



- (4) Resequencing created by entity transactions is accomplished by a name change (TC 013) or a TIN change (TC 011) to MF.
  - a. A residual record is maintained on the “from” segment after the account is resequenced.
  - b. The TIN slot is reserved until released by a returning memo record (TC 026) or account fails to merge.
- (5) Resequenced accounts which fail to merge return to their original validity slots.
  - a. Memo transactions (TC 026), resequencing to release the hold on residual account slots, are directed to the valid segment of MF from which the originating account came without regard to a match with SSA data.
  - b. When accounts do not merge, a transcript generates for both accounts involved and the TC 026 transaction does not post.

**Reminder:** Transcripts generate on the entity module.

**Note:** If the accounts fail to merge when DLN of 00200–000–00006–0 generates, the computer no longer recognizes the invalid segment. Adjustments made to the invalid TIN automatically post to the valid TIN. Obtain an internal revenue service number (IRSN) and the valid or invalid TIN is moved to the IRSN.

- (6) Taxpayer accounts with the “NEWSSA N/C” literal may be **valid** accounts residing on the invalid segment of IMF. **All NEW SSA N/C, IRS VALID and ATIN accounts reside on the invalid segment until completion of the quarterly DM-1 merges.**

**Note:** The quarterly updates of the DM-1 File are done in January, April, July and November of each year.

The quarterly merges are scheduled in cycles 05, 15, 31 and 44. For additional information see IRM 3.13.5.16, Weekly NEW SSA Name Control (N/C) Indicator Files.

21.6.2.3.3  
(01-30-2025)  
**Telephone Inquiries  
Regarding Mixed Entity  
(MXEN) and Scrambled  
SSN (SCRM) Cases**

- (1) A mixed entity case or scrambled SSN case controlled on IDRS can be identified by control categories MXEN, MXSP, SCRM or SSA2. On open cases, regardless of the result of the disclosure probes performed in IRM 21.1.3.2.3, Required Taxpayer Authentication, you cannot give out specific account information on the common number (CN) unless the taxpayer passes additional authentication. For additional information, see IRM 21.1.3.2.4, Additional Taxpayer Authentication. If the caller fails additional taxpayer authentication, you can provide general information on procedures and processing times. You can also accept information about which returns the caller filed.

**Caution:** Do not assume that the taxpayer calling is the true owner of the SSN. Determine if you are speaking with the taxpayer who filed the TC 150 or the TC 977/976 by asking questions related to the appropriate return and data on IDRS. The true owner of the SSN can only be determined by a employee who has been trained in working TIN-related problem cases **and** who makes the determination after all necessary research steps are taken. As an employee on the toll-free line, you may have the experience

to work TIN-related problem cases, but your duties on the toll-free line do not allow the extended amount of time necessary to perform complete research.

- (2) Toll-free assistors do **not** make adjustments or take any account actions on open controlled MXEN or SCRM accounts.
- **Do Not** input address change(s) on the account(s).
  - **Do Not** release overpayment(s) held on the account(s). If the taxpayer is claiming a hardship, see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, and IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for additional requirements if referring a case meeting TAS criteria.
  - **Do Not** attempt to resequence the account(s).
  - **Do Not** attempt to unscramble the account(s).
  - **Do Not** input adjustments.
  - **Do Not** release freeze conditions on the account.

**Note:** If the caller indicates they may be a victim of identity theft, refer to IRM 25.23.12.2, Identity Theft Telephone General Guidance, and the related subsections for information and guidance.

- (3) If a Letter 239C, TIN-Related Problem Resolution, has been sent and the taxpayer has not responded, advise the taxpayer to complete the questionnaire and return it with all the documentation requested. See IRM 21.6.2.4.5.6(2), Determining if the Refund Should Be Released, for required documentation.
- (4) Beginning January 2025, taxpayers can send responses to the Letter 239C electronically via the Documentation Upload Tool (DUT). Taxpayers can access the DUT by scanning the QR code, or entering the access code located on the Letter 239C, or by visiting [irs.gov/dutreply](https://irs.gov/dutreply). Taxpayers will enter their name and Tax Identification Number (TIN), then securely upload the requested documents. The taxpayer receives confirmation when their documents are successfully transmitted to the IRS. The responses are transferred to Correspondence Imaging Inventory (CII) and worked following normal procedures.
- (5) When appropriate, toll-free assistors will prepare Form 4442/e-4442 to refer taxpayer inquiries regarding open mixed entity (MXEN) and scrambled SSN (SCRM) cases to the controlling employee, however, **do not** send a referral on an assigned open CII case, instead, add the information as a CII case note (e.g., this is the taxpayer's first time calling and the required processing time frame has passed). To assist with the resolution of the case, obtain all pertinent information from the caller, including the following:
- Whether the caller is responding to a letter or notice; for example, Letter 239C
  - The date the letter was issued
  - A telephone number(s) where the taxpayer can be reached and the best time for us to reach them
  - The current address, which may be the same as the address on the SSN owner's return
  - Information on whether the caller's return was filed electronically or by paper
  - The date the caller's return was filed and the amount of refund expected

- Other pertinent information on the return that may assist the employee in resolving the case

**Example:** If the TIN was used by more than one family member, notate the name and correct TIN for each individual on Form 4442/e-4442.

**Note:** Do not prepare Form 4442/e-4442, Inquiry Referral, if this is the taxpayer's first time calling and the processing time frame has not passed. If the taxpayer is calling only to check on the status of their refund/claim and no additional information is provided, then provide an update on the status of the case based on your research and CII case notes.

**Reminder:** You cannot provide specific details on the case, but you can utilize CII case notes to provide an expected time frame for resolution of the case.

- (6) If a referral is required on a MXEN / MXSP case while staffing the AM toll-free telephone line, or if you are located in a Taxpayer Assistance Center (TAC), prepare Form 4442/e-4442, Inquiry Referral, as follows:

If	Then refer Form 4442/e-4442 to
An open control	<p>The employee with the open control. See IRM 21.3.5.4.3, How to Transmit/Route Referrals to Another Office/Function.</p> <p><b>Note:</b> Do not refer cases with IDRS numbers listed as temporary holding numbers in <i>Accounts Management Site Specialization Temporary Holding Numbers</i>. These are temporary holding numbers that are used as a result of the Site Specialization Process. For cases assigned to a temporary holding number, use the procedures below related to "no open control cases."</p>
No open control (The case is not assigned to an employee or is assigned to a temporary holding number.)	To the local campus AM paper function in your directorate.

- (7) If a referral is required on a Scrambled SSN (SCRM) case, prepare Form 4442/e-4442, Inquiry Referral as follows:

If there is...	Then refer Form 4442/e-4442 to...
An open control to an employee	The employee with the open control. <b>Note:</b> Do not refer cases with IDRS numbers listed as temporary holding numbers on the <i>Accounts Management Site Specialization Temporary Holding Numbers</i> . These are temporary holding numbers that are used as a result of the Site Specialization Process. For cases assigned to a temporary holding number, use the procedures below.
An open SCRM control to a holding number or there is a Scrambled SSN Indicator on CC INOLES	in the notes section of the fax cover sheet indicate "SCRM".

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**Caution:** A referral should only be faxed to the Scrambled SSN Coordinator if there is **no** open control to an employee but there is a SCRM control or a Scrambled SSN Indicator on the account **and** the taxpayer is providing additional information that can assist in the resolution of the case. All other referrals are rejected back to the originator.

- (8) If the case is closed/resolved, you may provide account information to the TIN owner utilizing normal procedures. You may provide the TIN owner with the information from their return(s) only. Do not provide the TIN owner with information from returns belonging to other individuals (the mixed entity or scrambled SSN returns).
- (9) Low Income Taxpayer Clinics (LITCs) are independent from the IRS. They may be able to assist low income taxpayers in resolving issues with the IRS involving a MXEN or SCRM case. LITCs may also provide information in different languages about taxpayer rights and responsibilities for individuals who speak English as a second language. IRS employees may refer a taxpayer to a particular LTC for assistance, or may refer the taxpayer to Publication 4134, Low Income Taxpayer Clinic List.

21.6.2.4  
(10-01-2025)  
**TIN-Related Problems  
Procedures**

- (1) Complete and careful research must be performed on all cases.
- (2) The procedures in the following subsections provide general information, required research, and action(s) used to correct TIN-related problems.
  - Resequencing Accounts
  - Multiple Individuals Using the Same TIN
  - Mixed Entity (MXEN)
  - True Scrambled Social Security Numbers (SCRM)
  - Default True Scrambled Social Security Numbers (SCRM)
  - No Merge (NMRG)
  - Reversed Validity (REVAL) Transcripts

**Caution:** If there are any "NMRG" controls, on CC TXMOD or CC ENMOD, do not take any account actions. Refer as appropriate.

- (3) A resequence or merge TC is not input until thorough research and any related actions have been taken (e.g., TIN validity and segment(s), retention module(s), verifying entity is active).

**Reminder:** If there are no tax years on CC IMFOL with definer I or entity data on CC IMFOL with definer “E”, no resequencing action is needed. See IRM 21.6.2.4.2.3(8), ITIN to SSN Name Controls Match.

**Note:** For ITIN merge procedures the *ITIN Merge Guide*, may be helpful, but the IRM is the authority.

21.6.2.4.1  
(10-01-2025)  
**Reassignment of NMRG  
Cases Due to Site  
Specialization**

- (1) Cases involving certain merge issues are worked by the designated specialized sites. There are two types of cases involving merge issues:
- Failed merge attempt, i.e., cases that generate a NMRG or REVAL transcript.

**Reminder:** Transcripts generate on the entity module.

- Potential NMRG cases identified prior to any attempted merge as indicated in IRM 21.6.2.4.1, No-Merge (NMRG) Conditions.
- (2) Reassignment to the Centralized Distribution Site (CDS) holding number is performed systemically for cases that generate a NMRG or REVAL transcript. Refer to the *Accounts Management Site Specialization Temporary Holding Numbers* listing for the appropriate number.
- (3) Reassignment of potential NMRG cases to the NMRG CDS holding number is performed manually. Refer to the *AM Site Specialization Temporary Holding Numbers* listing for the appropriate number.

**Note:** Prior to reassigning the CII case to the holding number, you **must** notate the NMRG condition as a CII case note, update the doc type to “No Merge”, the category code to “NMRG”, and the program code to “710–40053”.

- (4) If referring the case using Form 4442/e-4442, list No Merge (NMRG) as the reason for the referral and use Fresno as the site. Use the taxpayer’s most recently filed tax year on the referral. If talking with the taxpayer or authorized representative, provide the NMRG timeframe of 150 days. Notate the timeframe provided **and** the NMRG condition on the Form 4442/e-4442.

- (5) If you do not have access to AMS, EEFax the Form 4442/e-4442 to Fresno

notes section of the EEFax cover sheet indicate “NMRG/Potential NMRG”. In the Form 4442/e-4442 remarks section include a complete description of the reason for the referral.

**Caution:** If a referral is routed to the NMRG unit that does not meet NMRG referral criteria and does not include all required information, it is rejected back to the originator. The NMRG employee must annotate the reason for the rejection on the Form 4442/e-4442.

**Reminder:** If there is an open control on CII, and you have access, **do not** send a referral. Leave a CII case note with all the relevant information.

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21.6.2.4.2  
(05-16-2025)

#### Resequencing Accounts

- (1) When an account moves from one TIN to another TIN or from one segment of a TIN (valid or invalid) to the other segment, it is called resequencing or merging. Specific tax periods **cannot** be moved independently. Do not attempt resequencing or merging for scenarios where the accounts of two taxpayers are involved such as a husband and wife, parent and child, sister and brother, two unrelated people, etc.

**Note:** See IRM 21.6.2.3.1, No Merge (NMRG) Conditions, to determine if conditions are present that would prevent a merge. If the case meets reassignment to NMRG criteria, do not take any action on the account. See IRM 21.6.2.4.1, Reassignment of NMRG Cases due to Site Specialization.

- (2) Research CC IMFOL with definer "Q" for resequencing transactions to prevent duplicate input and/or unpostables. See *Document 6209 Section 8B*, Master File Codes (Unpostable and Resequence), for resequence transactions.

**Caution:** Research CC ENMOD, if TC 011, TC 013, TC 040 or TC 041 or any combination are preceded by EP, PN or RS, **do not** input another merge transaction.

- (3) The following entity transaction codes (TC) are used to resequence accounts **after** thorough research and any required preliminary actions have been completed. See IRM 21.6.2.4.2.2, Resequencing Action Required. See *Document 6209 Section 14-7*, Pending Transaction Identification Codes/IDRS Merge Related Transaction Codes, for additional information.

TC	Input to change
011	TIN on a Master File (MF) account or to consolidate two accounts. This transaction is systemically compared against the DM-1 data file. On CC INCHG, input only the new TIN to move the entire account. <b>Input the transaction only once.</b> For additional information see IRM 3.13.5.118, Taxpayer Identification Number (TIN) Changes (generates a TC 011).
013	Name on a MF account. This transaction is systemically compared against the DM-1 data file. For additional information see IRM 3.13.5.120.2, Completing Name Changes with CC INCHG or IAT. If multiple name changes are needed, monitor for each one to post <b>before</b> inputting the next one (generates a TC 013).
040	TIN or name on an account which is on the valid segment of MF. It is not systemically compared against the DM-1 data file. For additional information see IRM 3.13.5.127, Valid Segment Entity Bypass (TC 040). <b>Input the transaction only once.</b>
041	TIN or name on an account which is on the invalid segment. It is not systemically compared against the DM-1 data file. For additional information see IRM 3.13.5.128, Invalid Segment Bypass (TC 041). <b>Input the transaction only once.</b>

**Note:** Merge transactions may be input, but cannot post, and accounts cannot resequence between **cycle 48 and cycle 4**.

**Note:** DM-1 explanation can be found in IRM 3.13.5.14, Data Master One (DM-1) File.



**Caution:** Resequencing an account to a valid TIN or to an IRSN, even if the attempt fails, can release an overpayment not held with a TC 570 or TC 576 on any active module under the TIN being moved. An I- freeze only restricts credit interest. It does not hold the credit.

**Reminder:** A TC 570 cannot post to an invalid account where the DLN 00200-000-00006-0 has posted. Use appropriate methods to hold the credit. Open a control with the activity "HOLDREFUND" so that Notice Review will stop the refund.

- (4) CC ENMOD must be active on the **from** account to input the above entity updates. If CC ENMOD is not available use CC MFREQ. See the *IDRS Command Code MFREQ/RECON Job Aid*.

**Reminder:** The establishment or posting of the TC 000 entity transaction on the "to" account is **not** required before a resequence TC may be input.

- (5) For additional information see IRM 3.13.5.25, Transaction Codes Used to Merge Accounts, and IRM 3.12.179.22, IMF Automated Establishment of Taxpayers.
- (6) TC 040 and TC 041 corrections **do not** go through the DM-1 validation process. Therefore, it is important to use **TC 040 and TC 041 ONLY** when the taxpayer provides proof they have updated their identity with SSA **AND** it is necessary to bypass the DM-1 validation. The need to input TC 040 and TC 041 are rare.

**Caution:** When TC 960's for MFT 55 are present on CC IMFOL with definer **Q**, use of TC 040 **does not** bypass resequence delays.

21.6.2.4.2.1  
(10-01-2025)

#### Resequencing Methods

- (1) Resequencing on the Individual Master File (IMF) is often involved with the validity of a TIN.

- a. Each person may have only one TIN.
- b. Once a number is assigned, it cannot be assigned to someone else. An SSN is never "recycled" or reused.

**Note:** If a taxpayer has more than one SSN advise them to contact SSA if they have not already done so, to determine which SSN they should use to file their tax returns.

- c. A transposition error in a TIN or name change, without notification to SSA, may cause a TIN mismatch with the IRS records. This is referred to as an "invalid" condition.
- d. The computer cross references all TINs to the SSA data and identifies invalid conditions.

- (2) Resequencing accounts is accomplished by the following methods:

- Automatic resequencing
- Inputting a name control and name line change
- Updating the new SSN field

**Reminder:** When using the new SSN field to resequence an account, do **not** include any other fields or it will unpost.

21.6.2.4.2.2  
(10-01-2025)

#### Resequencing Action Required

- (1) These procedures are followed when resequencing the invalid segment to the valid, the valid segment to the invalid, or from one TIN to another.

**Note:** If the module has already been resequenced, the message “MEMO MODULE” displays on CC TXMOD.

**Reminder:** If monitoring is required, toll-free assistors and TAC employees must submit a Form 4442/e-4442 referral to the Campus AM paper function within their Directorate. Do not input any merge transactions or take additional steps when a referral is required. Use the most current module on the **from** account to generate the Form 4442/e4442, and “Merge Request” as the referral type. Provide the taxpayer with a 60-day timeframe. See IRM 21.3.5.4.1, When to Prepare a Referral, for additional information.

- (2) Research for no merge (NMRG) conditions. See IRM 21.6.2.3.1, No-Merge (NMRG) Conditions.

**Caution:** Improper attempts to resequence accounts when a No Merge (NMRG) condition is present causes the merge to fail and a NMRG transcript to generate. See *Document 6209 Section 8C-6*, Master File Codes (No Merge Reason Codes), for failed merge conditions.

- (3) Research CC IMFOL for the valid and invalid accounts for both TINs (the “to” and “from” TINs) prior to resequencing an account. The resequencing action moves all tax periods present in the account. **Specific tax periods cannot be moved independently.** Only merge the account when ALL modules under the TIN(s) belong to the same taxpayer.

**Reminder:** The merge must be complete and posted to the new TIN before input of any additional adjustments (e.g., math error, amended return, credits).

- (4) Research CC IMFOL with definer “Q” for resequencing transactions to prevent duplicate input and/or unpostables. See *Document 6209 Section 8B*, Master File Codes (Unpostable and Resequencing), for resequence transactions.

**Caution:** If TC 011, TC 013, TC 040 or TC 041 or any combination are pending on CC ENMOD, preceded by EP, PN or RS, **do not** input another merge transaction.

- (5) Use the table below to determine next account action(s) based upon CC IMFOL with definer “Q” results:



Row	If	Then
1	No MFT 55 TC 960 is present on CC IMFOL with definer "Q"	Continue resequence research and/or action(s)
2	MFT 55 TC 960 is present on CC IMFOL with definer "Q"	<ol style="list-style-type: none"> <li>1. Determine most recent posted MFT 55 TC 960 tax year and posted date <i>Example: 55202512 960 061025</i></li> <li>2. Research CC CFINK for any future MFT 55 <b>Note:</b> Resequencing an account is delayed until all future CC CFINK MFT 55 modules are created.</li> <li>3. No future MFT 55's are present on CC CFINK, continue resequence research and/or action(s) <b>Note:</b> The account cannot resequence until 6 months after the date of the last MFT 55 TC 960 on CC IMFOL with definer "Q". (Using the example in step 1, this resequence is expected 012-2025 at the earliest.)</li> </ol>
3	<p>MFT 55 TC 960 are present on CC IMFOL with definer "Q" <b>and</b> future dated MFT 55 are present on CC CFINK</p> <p><i>Example: CC IMFOL with definer "Q" shows "55202512 960 061025" as latest MFT 55 TC 960, and CC CFINK shows "55 202612 000" future</i></p>	<ol style="list-style-type: none"> <li>1. Continue resequence research and/or account actions</li> <li>2. Input resequence action or TC</li> <li>3. Print to pdf CC IMFOL with definer "Q" (all pages)</li> <li>4. Print to pdf CC CFINK showing all MFT 55 future dates (found on last pages)</li> <li>5. Elevate to HQ through your local P&amp;A including the pdf attachments</li> <li>6. Use <b>TC 960</b> as the subject line of the email, with the first line of your encrypted email as TC 960, name control and last four digits of the TIN (e.g., TC 960 SMIT 1234)</li> <li>7. Suspend case for 2 weeks while waiting for response from HQ that any future TC 960's have been stopped, and the expected resequence/merge date <b>Note:</b> if no response in 2 weeks, resubmit using subject line <b>TC 960 2nd Request</b> <b>Reminder:</b> Do not close your case when elevating to HQ.</li> </ol>

(6) Monitor CC IMFOL with definer "Q" for any new posted MFT 55 TC 960 and CC FINK every 30-45 days for any future MFT 55. If any new are found, elevate per previous paragraph, box 3.

(7) On the "from" TIN, reinstate all **recoverable** lower level modules dropped to retention in 1994 and later using CC IMFOL with definer "B". See IRM 2.3.51.4, Restoring RRR Tax Modules to Master File.

**Note:** Any unrestored Retention Register Requests (RRR) are cleared as part of the end-of-year processing. A new RRR is required and CC IMFOL with definer "B" may be input as of cycle 4.

(8) On the "to" TIN, reinstate any **recoverable** lower level modules using CC IMFOL with definer "B" when the same tax period is present on both the "from" and "to" accounts.

**Caution:** Any modules on CC IMFOL with definer “I” and a retention indicator of **R** must be considered to prevent a NMRG reason code (RC) 01 from generating. See IRM 21.6.2.4.4.2, NMRG-VEST, for more information.

**Example:** Tax year 2018 on the “from” account has a TC 594 and tax year 2018 on the “to” account has a TC 971 code. CC IMFOL with definer “I” has a retention indicator on one or both modules. CC IMFOL with definer “B” is required on the module(s) in retention.

(9) Vestigial modules, dropped to retention prior to 1994 and **unrecoverable** modules, are reinstated if there is a module for the same year on both the “to” and “from” accounts. This is a NMRG condition and must be reassigned to NMRG. See IRM 21.6.2.4.1, Reassignment of NMRG Cases due to Site Specialization.

(10) Do not input the resequencing transaction until the reinstatements are complete.

**Reminder:** Modules go into retention at the end of each calendar year. Verify no other modules have moved to retention **prior to** input of any resequencing transaction.

(11) If the return posted to the invalid segment of the same TIN because of a name control mismatch, follow the appropriate procedures in IRM 3.13.5.120, Correcting a Taxpayer’s Name.

**Exception:** If monitoring is required toll-free and TAC employees submit a referral to the AM paper function within their directorate.

(12) If the return posted to the invalid segment of a different TIN, see IRM 3.13.5.118, Taxpayer Identification Number (TIN) Changes (generates a TC 011).

(13) When resequencing an ITIN to another ITIN:

- See IRM 3.21.263.8.5, Merges Involving ITIN, to determine which number should be the **from** account and which should be the **to** account.
- Revoke the ITIN for the **from** account per the instructions in IRM 21.6.2.4.2.3, ITIN to SSN Name Controls Match, (8) through (11), after all transactions have posted.

(14) When resequencing an ITIN to an SSN:

- If the name controls match on both the ITIN and SSN, see IRM 21.6.2.4.2.3, ITIN to SSN Name Controls Match, for further research and actions.
- If the name controls do **NOT** match on both the ITIN and SSN, see IRM 21.6.2.4.2.4, ITIN to SSN Name Control Mismatch, to correct the name control before resequencing the account to the new SSN.

(15) Resequencing from one TIN to another TIN (e.g., IRSN to ITIN, SSN to SSN, IRSN to SSN, invalid segment to valid segment), once posted, continue with any actions required to resolve the account.

**Example:** A primary taxpayer Form W-7 is attached to a tax return but is rejected. The return must be sent to processing but a TIN is required. If there is no existing TIN, an IRSN is assigned.

**Example:** The taxpayer was assigned an SSN authorized for work and file tax returns. After several years, the taxpayer was assigned a permanent SSN.

**Example:** The taxpayer's account is established on the valid segment of an SSN, but when the taxpayer filed an extension, they used an invalid name control.

21.6.2.4.2.3  
(10-01-2025)  
**ITIN to SSN Name  
Controls Match**

- (1) Before following these procedures research for no merge conditions. See IRM 21.6.2.3.1, No-Merge (NMRG) Conditions.
- (2) If the name on the ITIN matches the valid SSN "SSA N/C" on CC INOLE with definer "S", research the status of the ITIN in the upper right part of the screen.
  1. If the ITIN is showing as active (A) or inactive (I), on CC INOLES, input only the new SSN and remarks on CC INCHG. See IRM 3.21.263.2.1, How to Identify Expired/Deactivated ITINs, for more information.
  2. If the ITIN has been revoked, no indicator is present on CC INOLES, include TC 040 with the new SSN and remarks on CC INCHG.

**Note:** If the ITIN is active (A) or inactive (I) it requires revocation after the merge to the SSN is complete.

- (3) Whether the ITIN belongs to the primary, secondary or dependent, if there are tax years on CC IMFOLI or there is entity data on CC IMFOLE, the ITIN must be resequenced to the new SSN. If any modules are in retention, see IRM 21.6.2.4.2.2 , Resequencing Action Required.

**Reminder:** See IRM 21.6.1.7.2, Command Code DDBCK, for when CC DDBCK must be updated.

- (4) If there are no tax years on CC IMFOL with definer "I" or entity data on CC IMFOL with definer "E", go to paragraph (8) as no resequencing action is needed.
- (5) When completing a TIN change of a secondary taxpayer's TIN who files Married Filing Joint (MFJ) return (FS 2), a two-step correction process may be required. See IRM 3.13.5.124, Add, Delete or Change Spouses' TIN (generates a TC 017), for more information.

**Caution:** Only update the secondary TIN on the MFJ account for the tax years when the SSN assignment date applies. You must take into consideration the return due date or any extended return due date (e.g., Form 4868, federally declared disaster area), and filed date **before** making any changes.

**Example:** The taxpayers filed MFJ returns for tax years 2018 through 2024. On the MFJ 2018 tax return the secondary taxpayer had an ITIN. The secondary taxpayer was assigned an SSN on June 3, 2019, per CC

INOLES "TIN ASGNMT" date. The MFJ 2018 return was filed on April 15, 2019. The secondary TIN should not be updated for the MFJ 2018 return as the SSN assignment date is **after** the 2018 return was filed.

- (6) If working a CII case and the ITIN being merged is for the primary, after the ITIN has merged to the SSN, update the ITIN on the CII case to the new SSN. IDRS displays two controls on the new SSN that appear for this CII case. The one with the same control number as the open CII case is the valid control. The other one is from when the account merged and must be manually closed.

**Reminder:** Update the control base to "MISC" prior to manually closing on IDRS.

- (7) If working an e-4442 referral and the ITIN being merged is for the primary, after the ITIN has merged to the SSN, a new control base will generate on the SSN.
1. Update the control base on the SSN to "MISC" and manually close on IDRS.
  2. If the merge is complete to the correct SSN, the name control is valid, and no other action is required on the **from** account (e.g., ITIN), close the e-4442 referral.
  3. Include a description (see example), of what actions were taken to resolve the e-4442 referral.

**Example:** Merge from ITIN to SSN has posted; e-4442 submitted for ITIN revoke from new SSN.

- (8) Prepare Form 4442/e-4442 from the primary account TIN (e.g., SSN) for each ITIN being revoked; primary, secondary and dependents. Route Form(s) 4442/e-4442 to the Submission Processing Center (SPC) ITIN Unit to request the revocation of the ITIN(s). See IRM 3.21.263.8.6, Form 4442, Inquiry Referral, for information required on the Form 4442/e-4442. Include the statement "**Pending DM-1 Validation**" when the merged account resides on the invalid segment of the valid SSN. See IRM 21.6.2.3.2, Determining Validity, for more information. Include a copy of CC INOLEX of the ITIN showing the merge to the SSN.

**Note:** Use Issue Code "TIN CHANGES/MERGES" and "Internal Controls" as Reason for Access when generating the e-4442.

- (9) To monitor for the revocation, establish a new control on IDRS under the primary account SSN. Use activity code "ITRVK/XXX" (XXX = Julian purge date), status code M, category code MISC and the current date for the received date.
- (10) Close the CII case after all required actions have been taken on the SSN.
- (11) Once all related ITINs have been revoked and posted to RTS (the Status on RTS displays "rejected" and/or Reason Code "R15") close the "MISC" control base on the SSN.

**Note:** Allow up to 6 weeks for the revocation to post. If it does not post, resubmit the Form 4442/e-4442 notating **2nd Request** in the remarks. Ensure the form is complete, accurate and any required attachments are included before resubmitting the form. See IRM 3.21.263.8.6, Form 4442, Inquiry Referral. If

after another 2 weeks the ITIN is still not revoked, elevate the issue to your local P&A. Include a pdf of the original and resubmitted referral, IDRS print(s) (e.g., CC INOLEX), and the dates the referrals were sent when elevating. Do not close the IDRS control base until the ITIN has been revoked. P&A should contact the program analyst assigned to ITIN Operations for assistance.

**Note:** If the ITIN Unit responds indicating the ITIN cannot be revoked due to a systemic issue with RTS, add a note to the CII case or AMS and close the monitor control on IDRS.

21.6.2.4.2.4  
(10-01-2024)  
**ITIN to SSN Name  
Control Mismatch**

- (1) Research for no merge conditions. See IRM 21.6.2.3.1, No-Merge (NMRG) Conditions.
- (2) If the name on the ITIN and the name on the SSN are both valid, update the name on the ITIN.
  1. On CC INCHG, include the new name control, new name line, year name line and filing status.
 

**Caution:** Do not input a specific tax year unless required to resolve the account. Follow guidance for input and monitoring when specific tax year(s) are needed in IRM 3.13.5.120.3, Determining Name Line Used with TC 013 Corrections.
  2. Monitor for the ITIN to move to the invalid segment. See IRM 21.5.5.4.2.1, Cycling Transactions, for information to determine a monitoring timeframe.
  3. Update the invalid segment of the ITIN with the new SSN.
- (3) For additional information see IRM 3.13.5.120, Correcting a Taxpayer's Name.
- (4) After the merge is complete, follow IRM 21.6.2.4.2.3, ITIN to SSN Name Controls Match, paragraphs (5) through (9).
- (5) Whether the ITIN belongs to the primary, secondary or dependent, if there are tax years on CC IMFOLI, or there is entity data on CC IMFOLE, resequence the ITIN to the new SSN. If any modules are in retention, see IRM 21.6.2.4.2.2, Resequencing Action Required.

21.6.2.4.3  
(10-01-2025)  
**Multiple Individuals  
Using the Same TIN**

- (1) For purposes of identifying the correct TIN-related issue, when more than one taxpayer is involved, refer to the following definitions:
  - Mixed Entity (MXEN) - the unintentional misuse of a taxpayer's TIN due to inadvertent taxpayer error, tax return preparer error or IRS processing error.
 

**Note:** A separate TIN can be identified for the taxpayer who has filed under the Common Number (CN) in error. See IRM 21.6.2.4.4, Mixed Entity Procedures, for more information.
  - Identity Theft (IDT) - the intentional misuse of a taxpayer's personal information/TIN to commit, or attempt to commit, tax related fraud. See IRM 21.5.2.3.1, Adjustment Guidelines - Identity Theft Research, for more information.

- True Scrambled SSN (SCRM/SSA2) - multiple individuals using the same SSN, NUMIDENT shows Social Security Administration (SSA) has issued the same SSN to more than one person.
- Default True Scrambled SSN (SCRM/SSA2) - multiple individuals using the same SSN, and the true owner cannot be determined.

**Note:** An ITIN CN will **never** create a scrambled SSN case. ITIN cases will follow the remaining procedures in this section to determine ownership, before using Mixed Entity procedures.

- (2) A TIN-related secondary case occurs when one or both of the taxpayers using the common number (CN) is the secondary taxpayer on a joint return.

- The same procedures are followed to determine CN ownership (e.g., NUMIDENT, Letter 239C).
- TIN-related problem secondary cases are not always for the same tax period, but meet True Scrambled SSN case definition.

**Example:** An individual has filed as the secondary taxpayer for a number of years with an SSN. Another individual, who has not had a filing requirement for a number of years, now files as Single on a 2020 tax year return using the same SSN.

- (3) *If complete research and case analysis has determined **no MXEN or IDT** conditions exist, and you suspect the case is a scrambled SSN case, research CC ENMOD or IMFOLE for a Scrambled SSN Indicator (SCI) 01, 10, 12, 13, 20, 21 or 23. Refer to Exhibit 21.6.2-1, Scrambled SSN Indicators. If the indicator is 01 or 20, the case can be reassigned as a scrambled SSN case without ordering the NUMIDENT or sending the questionnaire.*

- (4) If an SCI is not present, or is 10, 12, 13, 21 or 23, order a NUMIDENT. For information on NUMIDENT data, see IRM 2.3.32-17, NUMIDENT Transcript with Social Security Administration (SSA) Data. Review the NUMIDENT for changes such as:

- Name
- Date of Birth
- Parent Name(s)
- Place of Birth

- (5) If the NUMIDENT supports a **True Scrambled SSN** case, refer to IRM 21.6.2.4.9.1, Requests for Additional Information (Telephone and/or Written), and its subsections to:

- Initiate contact with the taxpayers using the TIN
- Determine if the case is a **True Scrambled SSN** case
- Take the appropriate action(s) based on the determination made.

**Example:** If sending the Letter 239C, order NUMIDENT for use when asking supplementary questions per IRM 21.6.2.4.9.1.1, Telephone Contact Guidelines (Associated with the Letter 239C Common Number Questionnaire).

**Caution:** NUMIDENT is for internal use only; **never** send NUMIDENT to the taxpayer.



- (6) Complete research and determination of the TIN-related problem must be made before updating or changing the category code to “MXEN” or “SCRM”.

**Reminder:** Before referring a case as SCRM, see IRM 21.6.2.4.5, Scrambled SSN Case Reassignment/Referral Procedures, for more information and required documents.

**Note:** Only full-scope trained employees working Scrambled Case inventory or the Scrambled SSN Coordinator are to use category code “SSA2”.

- (7) When possible, cases will be resolved based on information provided and/or directly available. If a determination cannot be made based on the information provided and/or directly available, communicating with the taxpayer(s) may be required. See IRM 21.6.2.4.9, Communication Procedures When Common Number (CN) Determinations Cannot Be Made, for more information.

21.6.2.4.4  
(10-01-2025)  
**Mixed Entity Procedures**

- (1) A mixed entity case is created when two taxpayers file a return with the same TIN, also known as the common number (CN). Normally, this condition is identified while working Duplicate or Amended Returns. See IRM 21.6.7.4.4.1, Duplicate Filing Control - (DUPF), for additional information. For telephone inquiries see IRM 21.6.2.3.3, Telephone Inquiries Regarding Mixed Entity (MXEN) and Scrambled SSN (SCRM) Cases.
- (2) In some cases, the erroneous use of the TIN is due to an inadvertent taxpayer or tax preparer error, or a processing error. For inadvertent or processing error cases, the valid TIN of the taxpayer using the incorrect TIN can often be located. Cases in which the erroneous use of the TIN is due to an inadvertent or processing error will have the category code “MXEN” and will be worked under the 710-40054 function and program.
- (3) Make every effort to locate the valid TIN for each taxpayer. If a valid different TIN cannot be located for all taxpayers using the CN, and the NUMIDENT does not indicate the SSN was assigned to more than one taxpayer, see IRM 21.5.2.3.1, Adjustment Guidelines - Identity Theft Research, for potential referral and resolution of the case as IDT.
- (4) If this is a TIN-related problem secondary case, input a TC 592 to reverse the TC 594 CC 084 on the incorrect secondary TIN. Input TC 594 CC 084 on the correct secondary TIN, to cross-reference the primary TIN.

**Caution:** A TC 592 reverses **all** TC 59X posted to an account. If both a TC 592 and TC 594 CC 084 are required on the same TIN to remove an incorrect TC 594 CC 084, you must wait one week to input the valid TC 594 CC 084. This is necessary as CC FRM49 does not accept posting delay codes, but prevents erroneous generation of TDI notices.

21.6.2.4.4.1  
(07-13-2023)  
**Resolving Mixed Entity Cases**

- (1) Analyze the case and identify the correct and incorrect taxpayer for the common number (CN) as follows:
- “Taxpayer A” correctly used the TIN and remains on the CN.
  - “Taxpayer B” incorrectly used the TIN. “Taxpayer B’s” return is input to their valid TIN.

**Caution:** If “taxpayer B’s” return must be reprocessed AND “taxpayer B’s” return shows a primary and a secondary taxpayer, research the secondary taxpayer’s account to determine if a return has already been filed by the secondary taxpayer for the tax year in question. If a return has been filed by the secondary taxpayer, resolve the duplicate filing issue before reprocessing “taxpayer B’s” return. Not resolving the duplicate filing issue results in the generation of a CP 36F case. See IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - (DUPTIN Filing Condition).

- (2) If either account contains an offset (TC 896 or TC 898) to a state or federal agency, take no action before referring to IRM 21.4.6.4.2.4, Child Support TOP Offsets, and IRM 21.4.6.5.13, Mixed Entity Cases with TOP Offsets.
- (3) When impacted tax years include 2018-2021, refer to IRM 21.6.2.4.10, Economic Impact Payment (EIP) and Multiple Taxpayers Using the Same TIN, before taking any action.
- (4) When Advance Child Tax Credit payments, identified by a TC 290 .00 with Credit Reference Number (CRN) 272 are present on tax year 2021, refer to IRM 21.6.2.4.11, Advance Child Tax Credit (AdvCTC), before taking any action.
- (5) Consider possible changes to the Return Processable Date (RPD). See IRM 21.5.6.4.17, I- Freeze.

21.6.2.4.4.2  
(01-30-2025)

**Valid TIN Located -  
“Taxpayer A” Posted  
First**

- (1) The following procedures are required when a valid different TIN is found for “taxpayer B” and “taxpayer A” posted first:
  - a. Input TC 290 blocking series (BS) 00 and use “taxpayer A’s” return as the source document. Notate in remarks “Mixed Entity”.

**Note:** If “taxpayer A’s” return is not present, input TC 290 .00, BS 05, and “No Source Document (NSD)” to release the -A freeze if present.

- b. Input TC 971 with action code (AC) 002. Enter “taxpayer B’s” TIN as a cross-reference. Refer to IRM 21.5.1.4.8, Transaction Code 971, for additional guidance.
- c. Verify the entity on “taxpayer A’s” account is correct. Update if appropriate.
- d. If “taxpayer B’s” account is not yet established, input TC 000. Refer to IRM 3.13.5.117, Establishing a New Account (TC 000), for additional guidance.
- e. Establish a name line for the year being reprocessed or an earlier name line to prevent unpostable code (UPC) 188 reason code 0. See IRM 21.5.2.4.23.8, IDRS Account Actions.
- f. Transfer “taxpayer B’s” payments to their account.
- g. Take the appropriate steps to post “taxpayer B’s” tax information to their valid TIN. Refer to IRM 21.5.2.4.23, Reprocessing Returns/Documents, for additional required actions.

**Note:** If a refund was issued from the CN to “taxpayer B”, move the refund transaction to “taxpayer B’s” TIN. See IRM 21.5.2.4.23.10, Moving Refunds. Maintain a monitor control base on IDRS on both accounts until all resulting transactions post correctly.

- h. If the taxpayer or the tax return preparer used an invalid TIN, send a Letter 257C, SSN Invalid; Contact SSA (Refund Delay), advising the



taxpayer of the valid TIN to use. If Submission Processing (SP) processed the return using a different TIN, send a Letter 257C but do not mention the TIN SP edited on the return during processing.

**Reminder:** Use an asterisk (\*) in the TIN window of the IAT Letter Tool to mask the valid TIN from displaying on the generated letter. Capture the “request completed” screen to the CII case.

21.6.2.4.4.3  
(05-16-2025)

**Valid TIN Located -  
“Taxpayer B” Posted  
First**

- (1) The following procedures are used when a valid different TIN is found for “taxpayer B” and “taxpayer B” posted first:
  - a. Adjust the CN account to reflect “taxpayer A’s” return data using BS 00. If working on CII, the adjustment is still input using BS 00 since “taxpayer A’s” return is considered the original return. It is input as a NSD.
 

**Note:** If “taxpayer A” has not filed a return, input a full back out of “taxpayer B’s” return.
  - b. If “taxpayer A’s” return was received after the return due date, refer to IRM 20.2.4.6, Unprocessable Returns, and IRM 20.2.4.6.1, Updating the RPD on Unprocessable Returns. For the purpose of updating the RPD, this IRM section is used for official guidance.
  - c. If “taxpayer A” has a balance due and failure to pay penalty is required, refer to IRM 20.1.2.2.6.3, Wrong Return Posted First, for additional guidance.
  - d. Use priority code (PC) 1 if the return requires DIF scoring. See IRM 21.5.2.4.23.6, Discriminant Index Function (DIF) SCORE or CLASSIFICATION “Send Return(s) to Examination for Review”, for procedures.
  - e. Use the appropriate *hold code* (HC) to prevent issuing erroneous notices and/or an erroneous refund to “taxpayer A”. Use HC 4 when a manual refund is required.
  - f. If “taxpayer B” requested a direct deposit and the refund did not generate due to the TC 976, allow the TC 971 AC 001 to post before inputting the adjustment. This prevents the refund from being direct deposited into “taxpayer B’s” account.
  - g. If “taxpayer B” received a refund by direct deposit, input a TC 971 action code (AC) 850 to stop any additional direct deposit refunds being issued. Review other tax years for direct deposit refunds and if needed input the TC 971 AC 850 on any year where “taxpayer B” received a direct deposit refund.
 

**Reminder:** A post delay code (PDC) may be needed on the adjustment if a TC 971 AC 850 is input.
  - h. See (2) below for ACA consideration if adjusting the 2014 tax year or later.
  - i. Combat Zone (CZ) accounts, identified by a -C freeze, indicate a taxpayer who is, or was serving in a designated combat zone area. The -C freeze stays on the account even after the taxpayer is no longer in the CZ. When working an account that contains a -C freeze, additional research is required to determine the taxpayer’s CZ status.
1. Research CC IMFOLE for the Combat indicator on Line 11, to determine the correct action to take.

2. If Combat indicator is "1," then the taxpayer is still serving in a combat zone. Any compliance activity such as assessing or collection of tax is prohibited. If the taxpayer has other issues or requests information, you may work these other issues and contact the taxpayer, if needed.
3. If Combat indicator is "2," then the taxpayer is no longer a combat zone participant. Follow normal procedures to work the case.
- j. If the First Time Home Buyer Credit (FTHBC) is involved and requires adjustment, see IRM 21.6.4.4.17.4, Manually Adjusting the Recapture Amount.
- k. If the account contains an offset (TC 896 or TC 898) to a state or federal agency and requires adjustment, see IRM 21.4.6.5.13, Mixed Entity Cases with TOP Offsets.
- l. Transfer "taxpayer B's" payments to their valid account.
- m. Input TC 971 with AC 001. Enter "taxpayer B's" TIN as cross-reference. Refer to IRM 21.5.1.4.8, Transaction Code 971, for additional guidance.
- n. Adjust the Assessment Statute Expiration Date (ASED), if necessary. Notate on CII "DUP (DLN) (last 6 digits of the DLN xxxxx-x) becomes the original".

**Reminder:** Refer to IRM 25.6.1.6.14, Criteria for Establishing a Statute of Limitations Period, for more information prior to any adjustment.

- o. Correct the entity module to reflect "taxpayer A's" current address.
- p. Input TC 971 with AC 017 on "taxpayer B's" account. Refer to IRM 21.5.1.4.8, Transaction Code 971, for additional guidance. Enter "taxpayer A's" TIN as a cross-reference. If "taxpayer B's" account is not yet established, input TC 000, monitor for it to post then input the TC 971 AC 017. Refer to IRM 3.13.5.117, Establishing a New Account (TC 000), for additional guidance.
- q. Take the appropriate steps to post "taxpayer B's" tax information to the correct TIN. See (3) below.
- r. If a refund was issued on the CN to "taxpayer B", move it to "taxpayer B's" valid TIN. See IRM 21.5.2.4.23.10, Moving Refunds, for moving refund procedures. Maintain a monitored control base on IDRS on both accounts until all resulting transactions post correctly.
- s. If the taxpayer or the tax return preparer used an invalid TIN, send a Letter 257C, SSN Invalid; Contact SSA (Refund Delay), advising "taxpayer B" of the valid TIN to use. If SP processed the return using a different TIN, then send a Letter 257C but do not mention the TIN SP edited on the return during processing.

**Reminder:** Use an asterisk (\*) in the TIN window of the IAT Letter Tool to mask the valid TIN from displaying on the generated letter. Capture the "request completed" screen to the CII case.

- t. If "taxpayer A" indicates **yes** to the Presidential Election Campaign Fund (PECF) and "taxpayer B" did not, prepare a dummy Form 1040-X, Amended U.S. Individual Income Tax Return. Refer to procedures in IRM 21.6.7.4.12, Presidential Election Campaign Fund (PECF).
- (2) For TY 2014 returns and later, correct "taxpayer A's" account to reflect provisions of the Affordable Care Act (ACA).
- a. Compute the Premium Tax Credit (PTC) and all related data elements. See IRM 21.6.3.4.2.12.4, Tools for Accessing ACA-Taxpayer Data, and IRM 21.6.3.4.2.12.7, Premium Tax Credit (PTC) - Adjusting the Account.
  - b. Determine the taxpayer's liability for the Shared Responsibility Payment (SRP). See IRM 21.6.4.4.20.3, Shared Responsibility Payment Overview.

- (3) Take the following into consideration when processing “taxpayer B’s” tax information to their valid TIN:

Row	If	Then
1	The TC 976/TC 977 return bypassed Discriminant Information Function (DIF) scoring	After adjusting the account to reflect the TC 977/TC 976 return information, forward the return to Examination for DIF scoring if it meets the criteria in IRM 21.5.2.4.23.6, Discriminant Index Function (DIF) SCORE or CLASSIFICATION “Send Return(s) to Examination for Review”.
2	There is no TC 150 on “taxpayer B’s” account for the tax period involved	Reprocess “taxpayer B’s” return. See IRM 21.5.2.4.23, Reprocessing Returns/Documents.
3	There is a TC 150 on “taxpayer B’s” account for the tax period involved	Adjust the account, if necessary. Follow IRM 21.6.7.4.4, Duplicate or Amended Returns (DUPF/1040X) - CP 36.

- (4) If “taxpayer A” is due a refund, the refund is systemically released unless an exception applies. See IRM 21.4.4.3, Why would a Manual Refund Be Needed. When it is necessary to issue a manual refund, HC 4 is required on the adjustment. The manual refund should be issued before the return has been DIF Scored. Input a priority code (PC) 1 on the case. Refer to IRM 21.4.4.5, Preparation of Manual Refund Forms, for additional guidance on issuing a manual refund.

**Exception:** If “taxpayer A” (or the spouse of “taxpayer A”) filed a Form 8379, Injured Spouse Allocation, and your site does not work injured spouse cases, do not attempt to issue a refund. Instead follow the instructions in (5) below.

- (5) If “taxpayer A” (or the spouse of “taxpayer A”) filed an injured spouse claim, correct the account to reflect “taxpayer A’s” information and then refer the Debtor Master File Case (DMFC) to the specialty group:
- Follow all instructions in (1) (2) and (3) above except use HC 4 on the adjustment and/or use TC 570 on credit transfers to hold the overpayment.
  - After inputting all account actions, close the CII case.
  - Open a new CII case with category code “DMFC”. Assign the case to the appropriate IDRS number located on the *Accounts Management Site Specialization Temporary Holding Numbers* listing located on SERP. For the required fields, input the doc type as “Injured Spouse Claim”, use program and function code “ADJ-710-97140,” “Priority 2” and reason “Form 8379 attached”.

**Reminder:** If your site works Injured Spouse case work, do not reassign the case. The case should be retained and worked within your site.

- Link the new CII case to the closed CII case.

21.6.2.4.4.4  
(11-29-2019)

**Valid Different TIN Not  
Located for “Taxpayer  
B”**

- (1) If, after complete research and corresponding with the taxpayer, a different valid TIN is not located for “taxpayer B”, see IRM 25.23.4.2, Identity Theft (IDT) Paper Process Overview, for procedures.

21.6.2.4.4.5  
(10-01-2019)

**Invalid SSN - Mixed  
Entity**

- (1) When a mixed entity situation occurs on an invalid SSN, take the following actions:

Row	If	Then
1	A different valid TIN is located for each taxpayer	<ol style="list-style-type: none"> <li>1. Consider the TC 150 as “taxpayer A” and TC 976, or TC 977 as “taxpayer B”.</li> <li>2. Merge the invalid TIN to “taxpayer A’s” valid TIN, per guidance in IRM 21.6.2.4.2, Resequencing Accounts.</li> <li>3. Follow procedures in IRM 21.6.2.4.4.2, Valid TIN Located - “Taxpayer A” Posted First.</li> <li>4. Send both taxpayers a Letter 257C, SSN Invalid; Contact SSA (Refund Delay).</li> </ol>
2	A different valid TIN is located for only “taxpayer A” (the first posted return)	<ol style="list-style-type: none"> <li>1. Obtain an IRSN for “taxpayer B”.</li> <li>2. Merge the invalid TIN to “taxpayer A’s” valid TIN, per guidance in IRM 21.6.2.4.2, Resequencing Accounts.</li> <li>3. Follow procedures in IRM 21.6.2.4.4.2, Valid TIN Located - “Taxpayer A” Posted First. <b>Note:</b> Whenever reprocessing a return to “taxpayer B’s” IRSN, edit with Computer Condition Code (CCC) 3 to hold the refund, (unless moving a previously issued refund). See IRM 21.5.2.4.23.10, Moving Refunds.</li> <li>4. Send Letter 257C, SSN Invalid; Contact SSA (Refund Delay) to “taxpayer A”. Send Letter 4675C, Identity Theft - Temporary Number Assignment, advising “taxpayer B” to contact SSA and use the IRSN for federal tax purposes until SSA determines the valid SSN. SSA will advise the taxpayer to file Form W-7, Application for IRS Individual Taxpayer Identification Number, to obtain an ITIN if the taxpayer cannot obtain a SSN.</li> </ol>
3	A different valid TIN is located for only “taxpayer B” (the second posted return)	<ol style="list-style-type: none"> <li>1. Obtain an IRSN for “taxpayer A”.</li> <li>2. Merge the invalid TIN to “taxpayer A’s” IRSN, per guidance in IRM 21.6.2.4.2, Resequencing Accounts.</li> <li>3. Follow procedures in IRM 21.6.2.4.4.2, Valid TIN Located - “Taxpayer A” Posted First. <b>Exception:</b> Send a Letter 257C, SSN Invalid; Contact SSA (Refund Delay) to “taxpayer B”. Send a Letter 4675C, Identity Theft - Temporary Number Assignment, advising “taxpayer A” to contact SSA and use the IRSN for federal tax purposes until SSA determines the correct SSN. SSA will advise the taxpayer to file Form W-7 to obtain an ITIN if they cannot obtain an SSN.  <b>Caution:</b> When corresponding with the non-owner of the CN, send the letter from the non-owner’s IRSN. Do not include the CN in your letter to the non-owner.  <b>Exception:</b> Do not correspond with the “taxpayer A” if you are unable to locate a valid address. (In this example, “taxpayer A” is the non-owner.</li> </ol>

Row	If	Then
4	A different valid TIN is not located for either taxpayer	<ol style="list-style-type: none"> <li>1. Obtain IRSNs for both taxpayers posted to the invalid segment of the CN.</li> <li>2. Consider the TC 150 as "taxpayer A" and the TC 976 or, TC 977 as "taxpayer B".</li> <li>3. Merge the invalid TIN to "taxpayer A's" IRSN, per guidance in IRM 21.6.2.4.2, Resequencing Accounts.</li> <li>4. Follow procedures in IRM 21.6.2.4.4.2, Valid TIN Located - "Taxpayer A" Posted First.</li> </ol> <p><b>Exception:</b> Do not send a Letter 257C. Send both taxpayers a Letter 4675C, Identity Theft - Temporary Number Assignment. Advise both taxpayers to contact SSA and use the IRSN for federal tax purposes until SSA determines the valid SSN. SSA will advise the taxpayer(s) to file Form W-7 to obtain an ITIN if they cannot obtain a SSN.</p> <p><b>Caution:</b> Send the letters to each taxpayer from their IRSN. Do not include the CN in your letters.</p> <p><b>Exception:</b> Do not correspond with the taxpayer if you are unable to locate a valid address. Change the address to the Service Center address.</p>

**Caution:** Do not release the -A freeze or invalid TIN freeze when moving taxpayer data to an IRSN.

21.6.2.4.4.6  
(10-01-2019)

**Mixed Entity - TC 576  
"Taxpayer A" Posted  
First**

- (1) Use the following procedures when a TC 576 is present and "taxpayer A" posted first.

Row	If	And	Then
1	A valid SSN is located	"Taxpayer A" posted first, creating the unallowable (UA) hold	<ol style="list-style-type: none"> <li>1. Input TC 971 with AC 002. Use "taxpayer B's" SSN as the cross-reference SSN.</li> <li>2. Input TC 971 with AC 017 on "taxpayer B's" account. Enter "taxpayer A's" TIN as a cross-reference.</li> <li>3. Update "taxpayer A's" entity if the original information has changed.</li> </ol>
2	A subsequent adjustment action is necessary to transfer "taxpayer B's" payment to their account		<ol style="list-style-type: none"> <li>1. Route to Examination.</li> <li>2. Request input of a partial TC 300 with HC 4 to release the "-Q" freeze.</li> <li>3. Transfer "taxpayer B's" payments to their account upon Examination confirmation. Input TC 570 to prevent overpayment from refunding.</li> <li>4. Route "taxpayer A's" return to Examination for resolution of the UA condition.</li> <li>5. Annotate closing action. Examination is responsible for the release of the -A freeze.</li> </ol>
3	There is no TC 150 on "taxpayer B's" account for the module involved		<p>Reprocess "taxpayer B's" return. See IRM 21.5.1.5.5, Processing/Reprocessing CII Tax Returns, and IRM 21.5.2.4.23, Reprocessing Returns/Documents.</p> <p><b>Note:</b> MF processing freezes the refund and establishes Audit Information Management System (AIMS) if an UA condition exists.</p>
4	"Taxpayer B's" account contains a TC 150 for the tax period involved		Adjust the account, if necessary. Follow IRM 21.6.7.4.4, Duplicate or Amended Returns (DUPF/1040X).
5	The taxpayer or tax return preparer used an incorrect SSN		<p>Send a Letter 257C, SSN Invalid; Contact SSA (Refund Delay) to inform the taxpayer.</p> <p><b>Note:</b> If SP processed the return using a different TIN, then send a Letter 257C, but do not mention the TIN SP edited on the return during processing.</p>

21.6.2.4.4.7  
(10-01-2019)  
**Mixed Entity - TC 576**  
**"Taxpayer B" Posted**  
**First**

- (1) When a valid SSN is located, "taxpayer B's" return posted first and "taxpayer A's" return contains no Unallowable Code (UA) condition, take the following action:
- a. Route to Examination.
  - b. Request closure of AIMS on the CN.
  - c. Annotate the closing action taken on the account. Include the SSN and period to which "taxpayer B's" return was processed. Examination monitors the account for posting of the reprocessed return.



**Note:** MF processing freezes the refund and establishes AIMS if an UA condition is present.

- d. Suspend case, monitoring for the AIMS closure.
  - e. Upon closure, follow procedures in IRM 21.6.2.4.4.3, Valid TIN Located - "Taxpayer B" Posted First.
- (2) When a valid SSN is located, "taxpayer B's" return posted first and there is an UA condition on "taxpayer A's" return, take the following action:
- a. Route to Examination.
  - b. Request input of a partial TC 300 .00 with HC 4 to release "-Q" freeze.
  - c. Suspend the case.

**Note:** AIMS remains open.

- d. Upon confirmation, follow procedures in IRM 21.6.2.4.4.3, Valid TIN Located - "Taxpayer B" Posted First.
- e. Route "taxpayer A's" return to Examination for resolution of the UA condition.
- f. Annotate all pertinent information (e.g., John Maple ["taxpayer A"] posted as TC 976 on SSN 000-00-0001. Return contains UA Earned Income Tax Credit (EITC). John Maple ["taxpayer B"] reprocessed to correct SSN 000-00-0000).

21.6.2.4.4.8  
(10-01-2019)

**Mixed Entity Invalid SSN  
- TC 576**

- (1) When a mixed entity occurs on an invalid SSN, use procedures in IRM 21.6.2.4.4.5, Invalid SSN - Mixed Entity.

21.6.2.4.5  
(10-01-2025)

**Scrambled SSN Case  
Reassignment/Referral  
Procedures**

- (1) All means of determining the owner of the common number (CN) should be exhausted, following IRM 21.6.2.3, TIN-Related Problems Research, before referring as a Scrambled SSN case.

**Note:** Scrambled SSN trained employees review all referrals/reassignments for an accurate determination and required documents. If the required research has not been conducted and/or if the case does not contain all of the required documentation, the case will be rejected back to the originator or point of contact (POC).

- (2) Scrambled referrals are accepted only for accounts determined as True Scrambled or Default True Scrambled. See paragraphs (3) and (4) for definitions.
- (3) A **True Scrambled SSN** Case condition occurs when NUMIDENT indicates the Common Number (CN) was given to two or more taxpayers.
- (4) A **Default True Scrambled SSN** Case condition occurs when all of the following are met:
- a. One or both taxpayer(s) reply to the Letter 239C, TIN-Related Problem Resolution, or Letter 5064C, ID Theft In-Process Letter, and state the SSN belongs to them.
  - b. The taxpayer(s) stating the SSN belongs to them has provided all possible information up through correct responses to the supplementary questions. See IRM 21.6.2.4.9.1.2, Supplementary Questions (Associated with Letter 239C Common Number Questionnaire.)



- c. A determination for CN ownership cannot be made.

**Note:** It is an extremely rare situation in which we cannot make a CN ownership determination at this point. Review all available information carefully. Determination of CN ownership determination is made on the basis of any degree of advantage supported by research or information received. If any degree of advantage exists, make a determination of CN ownership.

**Reminder:** Default True Scrambled case referrals are accepted **only** from Identity Theft Victim Assistance (IDTVA) employees.

- (5) If the case is a True/Default True Scrambled SSN case, the CII case file should include:

- Case notes of all research and documentation.
- TIN-Related Problem Research Sheet showing actions taken.
- NUMIDENT, request must be dated within past 6 months.
- Letter 239C or 5064C responses with questionnaire, or timeframe has expired and determination cannot be made.
- Copies or prints of filed returns; CII scans from ESTAB, pdf prints from Accounts Management Services (AMS), or pdf prints of Modernized e-File (MeF) returns.

- (6) Scrambled cases are controlled using category SCRM or SSA2.

- SCRM - used when the account is being scrambled. Ages at 150 days.

**Note:** Cases must not be prematurely or erroneously controlled using category SCRM. Mixed Entity and Scheme Development Center (SDC) cases must not be controlled using category SCRM.

- SSA2 - used only for True/Default True Scrambled cases. The case is awaiting SSA Form 3857, Request for SSN Clarification, response. Ages at 730 days.

**Note:** The category code is not changed to "SSA2" until the Form 3857 has been sent to SSA by the Scrambled SSN Coordinator.

**Note:** Current IRM procedures restrict the cases sent to SSA for resolution to True/Default True Scrambled SSN cases. Current procedures provide guidelines for resolution of all other types of cases without SSA involvement. It is understood, that there are residual cases, (i.e., cases other than True/Default True Scrambled cases that were categorized as "SSA2" prior to the current procedures).

- (7) The CN is scrambled to prevent returns from posting to the SSN.
- (8) Scrambled cases may be identified by Scrambled SSN Indicator (SCI) 01, 10, 12, 13, 20, 21 or 23 located on CC ENMOD or CC IMFOLE of the CN Refer to Exhibit 21.6.2-1, Scrambled SSN Indicators.

**Caution:** Do **not** reverse any SCI or "unlock" an account unless you are a full-scope SCRM trained employee.

- (9) Expedite scrambled SSN case document requests from Files by using CC ESTAB with definer "V". Notate "Possible Scrambled SSN" in the request remarks.
- (10) If the case meets statute criteria, route possible scrambled case to the Statute function.
- (11) If ID Theft is indicated, see IRM 21.5.2.3.1, Adjustment Guidelines - Identity Theft Research.
- (12) Follow mixed entity procedures if:
  - The taxpayer indicates that he/she purchased, borrowed or stole the SSN. The information may come directly from the taxpayer or through another IRS employee or Treasury Inspector General for Tax Administration (TIGTA).
  - The common number is an ITIN or invalid SSN.

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21.6.2.4.5.1  
(10-01-2025)  
**Beginning Scrambled  
SSN Case Procedures -  
(Scrambled SSN  
Employees)**

- (1) This IRM is for full scope trained Scrambled SSN (SCRM) employees only. If you are not trained to resolve a SCRM case, see IRM 21.6.2.4.3, Multiple Individuals Using the Same TIN.
- (2) Review the case for an accurate determination and required documents per IRM 21.6.2.4.5. Scrambled SSN Case Reassignment/Referral Procedures.
  - If **correct** referral/reassignment, continue working the case.
  - If **incorrect/incomplete** referral/reassignment, leave a case note with reason, IRM reference, and suspend the case to lead for approval and reassignment.
- (3) Analyze the case using Form 13708, Mixed Entity/Scrambled SSN History Sheet, see IRM 21.6.2.4.5.2, Case History Sheet, to identify the taxpayers involved:
  - "Taxpayer 1" - taxpayer who has used the CN for the most years or the taxpayer who has the most statute year returns posted to the CN.
  - "Taxpayer 2" - taxpayer who has not used the CN for the most years or has the fewest statute year returns posted to the CN.

**Note:** If a taxpayer has tax modules under more than one TIN, make every effort to consolidate the accounts under one unique TIN, before using scramble procedures.

- (4) Analyze the case to determine which condition exists:
  - Condition 1 - "taxpayer 1" posted first.
  - Condition 2 - "taxpayer 2" posted first.

**Note:** If both taxpayers are first time filers, then the taxpayer who posted as the TC 150 becomes “taxpayer 1”.

**Reminder:** When the scrambled SSN is the secondary taxpayer, the same scrambled procedures are followed.

- (5) Use local procedures to obtain an IRSN for each taxpayer. IRSN 1 is issued for “taxpayer 1”. IRSN 2 is issued for “taxpayer 2”. When establishing IRSN 2, set the appropriate Scrambled SSN Indicator (SCI) as shown in Exhibit 21.6.2-1, Scrambled SSN Indicators.

**Note:** If either taxpayer was issued an IRSN in a prior year and was not deactivated (TC 020 on entity), use the IRSN previously issued to that taxpayer.

- (6) Secondary scrambled SSN cases requires additional actions:
- Place the SCI on the entity of the CN used by the secondary filer, as well as on the IRSNs.
- Caution:** Do **not** put the SCI on the joint account when it is the secondary taxpayer who has the scrambled SSN.
- Update the joint entity name lines when the CN is being used as a secondary TIN by replacing the secondary CN with the IRSN assigned.
  - Input TC 971 AC 017 on the IRSN to cross-reference the primary TIN on the joint account.
- (7) Research to determine if there is a closed or existing scrambled SSN case for the same taxpayer.

If	Then
A previously scrambled case was closed with a response from SSA. SCI indicators 21, 22 and 23 indicate response received from SSA. See Exhibit 21.6.2-1, Scrambled SSN Indicators.	Follow mixed entity procedures.
An existing scrambled case is waiting for SSA's reply	<ol style="list-style-type: none"> <li>Review prior case file.</li> <li>Research for any new information that could aid in common number ownership determination.</li> <li>If the case is a True/Default True Scrambled SSN case and a follow-up request must be sent to SSA, notify the <i>Scrambled SSN Coordinator</i> so they may contact SSA if necessary.</li> </ol>

- (8) If substantiation of identity theft is received from one taxpayer after the Letter 239C or Letter 5064C, 40-day suspense period (70-days for overseas taxpayers), has expired, see paragraph (11) table for procedures.
- (9) If substantiation of identity theft is received from both taxpayers, see paragraph (11) table for procedures.,
- (10) If at any time a completed Letter 239C or Letter 5064C questionnaire is received after the 40-day suspense period has expired, 70-days for overseas

taxpayers, follow the procedures in IRM 21.6.2.4.5.8, Processing Additional Information.

- (11) Follow the table below if substantiation of identity theft (IDT) is received from one or both taxpayers.

IF	AND	THEN
The case came from IDT (IDRS number begins with "11")	The IDT issue is <b>resolved</b> for the tax years identified by the taxpayer(s) (e.g., IDT closing code or reversal(s) if NO IDT determination). See IRM 25.23.2.6(4), Closing Identity Theft Issues, and IRM 25.23.4.10.9, No Identity Theft (NOIDT) Determinations.	Continue working the SCRM case.
The case came from IDT (IDRS number begins with "11")	The IDT issue is <b>unresolved</b> for the tax years identified by the taxpayer(s) (e.g., no TC 971 AC 501 or 506 present). See IRM 25.23.2.6(4), Closing Identity Theft Issues, and IRM 25.23.4.10.9, No Identity Theft (NOIDT) Determinations.	<p>Elevate the unresolved IDT issue to HQ through your local P&amp;A.</p> <ul style="list-style-type: none"> <li>• Use "SCRM with unresolved IDT" as the email subject line.</li> <li>• Put CII case ID as first line of email.</li> <li>• List which year(s) have unresolved IDT.</li> <li>• Allow 2 weeks for a response.</li> <li>• HQ will review the referral and leave a case note if accepted or rejected, and reason if rejected.</li> <li>• When the unresolved IDT issue has been addressed, HQ will notify P&amp;A by email and input a case note.</li> </ul> <p>Continue working the SCRM case</p> <p><b>Exception:</b> If the unresolved IDT issue prevents you from taking the next step (e.g., initiating a resequence), suspend your case for 2 weeks</p>
The case did not come from IDT	There is unresolved IDT or this is a new claim	See IRM 21.5.2.3.1, Adjustment Guidelines - Identity Theft Research.

- (12) Consider erroneous refund procedures. See IRM 21.4.5, Erroneous Refunds.

- (13) If the account has a TC 898 offset to a state or federal agency, refer to IRM 21.4.6.5.14, Scrambled SSN Cases With TOP Offsets, before taking any action.
- (14) Consider IRM 21.6.2.4.10, Economic Impact Payment (EIP) and Multiple Taxpayers Using the Same TIN, when working scrambled SSN cases.
- (15) Consider IRM 21.6.2.4.11, Advance Child Tax Credit (AdvCTC), when working scrambled SSN cases.
- (16) Route cases with a Z freeze to the SDC. For cases with a P- freeze with category code PFRZ, refer to IRM 21.5.6.4.31.2, P- Freezes with Return Integrity and Verification Operations (RIVO) Involvement, for additional guidance. Take no action unless the Z freeze is released. If the Z and/or P- freeze is released, follow established scrambled SSN procedures.

**Caution:** Do not follow SDC instructions which deviate from established procedures. These procedures do not permit SDC determinations of the CN owner.

- (17) For **Condition 1**, follow procedures in IRM 21.6.2.4.5.3, Condition 1 Case Processing.
- (18) For **Condition 2**, follow procedures in IRM 21.6.2.4.5.4, Condition 2 Case Processing.

21.6.2.4.5.2  
(10-01-2025)  
**Case History Sheet**

- (1) Form 13708, Mixed Entity/Scrambled SSN Case History Sheet, is **required** when working a case being sent to SSA for resolution. All account actions, taxpayer contact and SSA contact are required information on the history sheet. Retain a copy of the completed Case History Sheet with the case. Scan/attach to CII case only the pages of the Sheet that notate actions taken. Retain sufficient information to support the actions taken on the case.
- (2) The history sheet(s) should include the following:
  - Common Number
  - IRS received date or CP Notice date
  - Tax Periods involved
  - Each taxpayer's name, address and IRSN if applicable
  - Research requests (e.g., IMFOL, MFTRA), include dates
  - DLN of returns requested, include date requested and date received
  - Other TINs and actions, include dates and other actions taken
  - All taxpayer contact, use Form 13708-A, Mixed Entity/Scrambled SSN History Sheet Contact Section
- (3) Use Form 13708-C, Mixed Entity/Scrambled SSN History Sheet (Continuation) to record all account actions as they are taken, and any additional case information not notated on Forms 13708, 13708-A, and 13708-B. The information should be entered in chronological order.

**Reminder:** Attach the most current Form 13708-C to the CII case and remove the previous one. This documents the most current information and actions, but is done in addition to any case notes.

21.6.2.4.5.3  
(10-01-2025)  
**Condition 1 Case  
Processing**

- (4) Record all research information for all cases not sent to SSA for resolution on the TIN-Related Problem Research Sheet which can be found on the *SERP Job Aids & Supplements* page.

- (1) These procedures are used when Condition 1 is present.
- (2) Correct the CN entity information to agree with "taxpayer 1's" return.
- (3) Edit the SSN on "taxpayer 1's" return to show IRSN 1.
- (4) Reprocess "taxpayer 2's" return to IRSN 2. See IRM 21.5.2.4.23, Reprocessing Returns/Documents, for editing instructions. Edit with Computer Condition Code (CCC) 3 to hold the refund, if necessary. See IRM 21.6.2.4.5.6, Determining if Refund Should be Released.

**Note:** If statute or statute-imminent return, refer to IRM 21.6.2.4.8, Tax Year Account Move Conditions Applicable for MXEN, SCRM, SSA2 and NMRG Cases.

- (5) Transfer "taxpayer 2's" payment(s) from the CN to IRSN 2.
- (6) Input TC 971, AC 002 on the CN to cross-reference to IRSN 2. Input TC 971, AC 017 on the IRSN to cross-reference the CN.
- (7) Input a TC 290 .00, BS 00 (or if "taxpayer 1" filed an electronic return, use BS 05), on the CN to release the -A freeze when present. Use HC 4 if holding the overpayment. See IRM 21.6.2.4.5.6, Determining if the Refund Should Be Released. Allow items requiring a valid primary TIN, i.e., EITC, primary exemption, and/or education credit, if "taxpayer 1" would otherwise qualify for the items.
- (8) Resolve all conditions that would prevent the CN from merging. See IRM 21.6.2.4.2.2, Resequencing Action Required.
- (9) Resequence CN to IRSN 1. Include appropriate scrambled SSN indicator as shown in Exhibit 21.6.2-1, Scrambled SSN Indicators.
- (10) After "taxpayer 2's" return posts to IRSN 2, input TC 510 and/or TC 571 to release the refund, if appropriate. See IRM 21.6.2.4.5.6, Determining if the Refund Should Be Released.

**Note:** If "taxpayer 2" claimed items requiring a valid primary TIN, i.e., EITC, primary exemption, and/or education credit, a math error is issued during the reprocessing of the return disallowing these items because the primary TIN is invalid. When NUMIDENT indicates a True Scrambled SSN case adjust IRSN 2 to allow items requiring a valid primary TIN. Do **not** make the adjustment for a Default True Scrambled SSN case.

- (11) If taxpayer(s) did not submit a complete Letter 239C response, transfer overpayment(s) a year old or older to Excess Collections. See IRM 21.2.4.3.10.1, Excess Collection File (XSF) for AMRH. Allow an AMRH transcript(s) to generate on account(s) with overpayment(s) less than a year old. Also refer to IRM 21.2.4-3, AMRH FREEZE TABLE IMF/BMF, for additional guidance and IRM 21.6.2.4.5.6, Determining if the Refund Should Be Released, for documentation required for a complete response.

- (12) Establish a summary account on the CN to prevent returns from posting.
- Input TC 000 with the appropriate scrambled SSN indicator (SCI) per Exhibit 21.6.2-1, Scrambled SSN Indicators, and Mail Filing Requirement (MFR) 08 after the CN is completely resequenced to the IRSN 1. See IRM 3.13.5.117, Establishing a New Account (TC 000). Use “**MISC**” for your control category, “**C**” for case status, and leave the Blocking Series Indicator field blank.

**Reminder:** MFR 08 MUST be input when establishing the summary account. It cannot be added later.

- Include all items shown on “taxpayer 1’s” account. Use the current tax period for the year.
- Enter the two-digit campus code and both IRSNs on the second name line.

**Note:** Omit the hyphens in IRSNs to allow space to input three IRSNs, if necessary.

- (13) Proceed to IRM 21.6.2.4.5.5(3), Scrambled Procedures Specific to True/Default True Scrambled SSN Cases, for next actions.

21.6.2.4.5.4  
(10-01-2025)  
**Condition 2 Case  
Processing**

- Use these procedures when Condition 2 is present.
- Correct the CN entity information to agree with “taxpayer 1’s” return.
- Edit the SSN on “taxpayer 1’s” return to show IRSN 1.
- Reprocess “taxpayer 2’s” return to IRSN 2. See IRM 21.5.2.4.23, Reprocessing Returns/Documents, for editing instructions. Edit the return with the appropriate Computer Condition Code. See IRM 21.6.2.4.5.6, Determining if the Refund Should be Released.
  - Use CCC “3” to hold the refund, if necessary.
  - Use CCC “O” if a refund was previously issued to “taxpayer 2” on the CN.

**Note:** If statute or statute-imminent return, refer to IRM 21.6.2.4.8, Tax Year Account Move Conditions Applicable for MXEN, SCRM, SSA2 and NMRG Cases.

- Transfer “taxpayer 2’s” payments from the CN to IRSN 2. For additional information see IRM 21.5.8, Credit Transfers.
- If a refund was issued on the CN to “taxpayer 2”, move the refund. See IRM 21.5.2.4.23.10, Moving Refunds, for instructions.

**Note:** The refund must never be “netted” out of withholding.

- Input TC 971, AC 001, on the CN to cross-reference the TC 150 to IRSN 2. Input TC 971, AC 017 on the IRSN to cross-reference the CN.
- Math verify “taxpayer 1’s” return. Adjust the CN to agree with “taxpayer 1’s” return using BS 00. Use procedures in IRM 21.6.2.4.4, Mixed Entity Procedures, to delete the invalid taxpayer’s information from the account. Use HC “4” to hold the refund, if applicable. See IRM 21.6.2.4.5.6, Determining if the



Refund Should Be Released. Notate in remarks "Scrambled SSN - DUP becomes original."

**Caution:** If "taxpayer 2" requested a direct deposit and the refund did not generate due to the TC 976, input a TC 971 AC 001 and wait until posted before adjusting the CN to agree with "taxpayer 1's" return. TC 971 AC 001 prevents the refund from being direct deposited into "taxpayer 2's" account due to programming changes implemented. In this instance the TC 971 AC 850 is **not** required.

**Note:** If a statute or statute-imminent tax period, refer to IRM 21.6.2.4.8, Tax Year Account Move Conditions Applicable for MXEN, SCRM, SSA2 and NMRG Cases.

- (9) Forward "taxpayer 1's" return to Examination for DIF scoring if it meets any of the criteria in IRM 21.5.2.4.23.6, Discriminant Index Function (DIF) SCORE or CLASSIFICATION "Send Return(s) to Examination for Review". Use local procedures.
- (10) Correct the Return Processable Date if necessary using the date of the TC 976. See IRM 21.5.6.4.17, I- Freeze.
- (11) Resolve all conditions that would prevent the account from merging. See IRM 21.6.2.4.2.2, Resequencing Action Required.
- (12) Resequence the CN to IRSN 1.
- (13) After "taxpayer 2's" return posts to IRSN 2, input TC 510 and/or TC 571 to release the refund, if appropriate.

**Note:** If "taxpayer 2" claimed items requiring a valid primary TIN, a math error is issued during the reprocessing of the return disallowing these items because the primary TIN is invalid. Do not adjust IRSN 2 to allow items requiring a valid primary TIN unless NUMIDENT indicates a True (Non-Default True) Scrambled SSN case or a refund was issued on the CN to "taxpayer 2".

- (14) If taxpayer(s) did not submit a complete Letter 239C response, transfer overpayment(s) a year old or older to Excess Collections. See IRM 21.2.4.3.10.1, Excess Collection File (XSF) and Unidentified Remittance File (URF) for AMRH. Allow an AMRH transcript(s) to generate on account(s) with overpayment(s) less than a year old. See IRM 21.6.2.4.5.6, Determining if the Refund Should Be Released, for documentation required for a complete response.
- (15) Establish a summary account on the CN to prevent any returns from posting.
  - a. Input TC 000 with the appropriate scrambled SSN indicator (SCI) per Exhibit 21.6.2-1. Scrambled SSN Indicators, and Mailing Filing Requirement (MFR) 08 after the CN is completely resequenced to the IRSN 1. See IRM 3.13.5.117, Establishing a New Account (TC 000). Use "**MISC**" for your control category, "**C**" for case status, and leave the Blocking Series Indicator field blank.

**Reminder: MFR 08 MUST be input when establishing the summary account. It cannot be added later.**

- b. Include all items shown on "taxpayer 1's" account. Use the current tax period as the year.

- c. Enter the two-digit campus code and both IRSNs on the second name line.

**Note:** Omit the hyphens in IRSNs to allow space to input three IRSNs, if necessary.

**Note:** At this point in processing, all Letter 239C responses should be attached to the CII case, as should images and/or pdf's of pertinent tax returns.

- (16) If a Letter 239C response is received after a case has been closed, reassign the case to the designated IDRS number and link the new information to the prior CII case. Send a courtesy e-mail to the designated employee to alert the employee of the new information. If Form 3857 is sent to SSA, change the control category to "SSA2" and reassign the case to designated IDRS number. Also ensure the completed Form 3857 is scanned to the CII case. Refer to the *Accounts Management Site Specialization Temporary Holding Numbers* for a complete list of designated IDRS numbers. The Scrambled SSN Coordinator monitors the case for an SSA acknowledgement.
- (17) Proceed to IRM 21.6.2.4.5.5(3), Scrambled Procedures Specific to True/Default True Scrambled SSN Cases, for next actions.

21.6.2.4.5.5  
(10-01-2025)

**Scrambled Procedures  
Specific to True/Default  
True Scrambled SSN  
Cases**

- (1) A True Scrambled SSN case condition occurs when NUMIDENT indicates the common number (CN) has been given to two or more taxpayers.

**Reminder:** A TIN-Related Problem Secondary case occurs when one or both of the taxpayers using the CN is the secondary taxpayer on a joint return. Follow the same procedures to make a CN owner determination (e.g., NUMIDENT, Letter 239C).

- (2) A Default True Scrambled SSN Case condition occurs when all of the conditions below are met:
  - a. One or both taxpayers reply to the closing Letter 239Cs for a "SCRM" case and state the SSN belongs to them
  - b. The taxpayer(s) stating the SSN belongs to them has provided all possible information up through correct responses to the supplementary questions
  - c. A determination for CN ownership cannot be made

**Note:** Since Default True Scrambled SSN cases are worked as True Scrambled Cases, they will be sent to SSA for determination.

- (3) Follow the If/Then table below when scrambling a True/Default True Scrambled SSN Case:

If	Then
One or both of the taxpayers responded with a completed questionnaire	<ol style="list-style-type: none"> <li>1. Prepare Form 3857, packet following IRM 21.6.2.4.5.7, Form 3857, Request for SSN Clarification.</li> <li>2. Input case note "Form 3857 packet ready to send to SSA".</li> <li>3. Refer case to Scrambled SSN Coordinator by email and include your lead and manager. Use "Form 3857 for Review and Approval" as the email subject line. Include the CII case ID in the body of the email.</li> <li>4. The Scrambled SSN Coordinator will review the Form 3857 packet within 3 business days and leave a case note either: <ul style="list-style-type: none"> <li>• Approved and send the 2nd Letter 239C to each taxpayer; or,</li> <li>• Rejected with feedback on what is missing or case does not meet criteria for referral to SSA.</li> </ul> </li> </ol> <p>Approved response received:</p> <ul style="list-style-type: none"> <li>• Send both taxpayers a second Letter 239C. Advise the taxpayers that SSA has been contacted and to use the IRSN for federal tax purposes. Instruct the taxpayer to contact SSA.</li> <li>• Update the case to SSA2 and suspend to lead for review and reassignment to the Scrambled SSN Coordinator.</li> </ul> <p>Rejected response received:</p> <ul style="list-style-type: none"> <li>• If rejected for missing information, the referring employee must address any issues and resubmit the packet for approval.</li> <li>• If rejected as criteria for referral to SSA is incorrect, the referring employee should resolve the case using the applicable IRM procedures.</li> </ul>

If	Then
Neither taxpayer responded with a completed questionnaire	<ul style="list-style-type: none"> <li>• Send a second Letter 239C to each taxpayer. Advise the taxpayers to complete the questionnaire, submit documentation required in IRM 21.6.2.4.5.6, Determining if the Refund Should Be Released, and use the IRSN for federal tax purposes. Instruct the taxpayer to contact SSA. Advise the taxpayers to respond within 30-days, 70-days for overseas taxpayers.</li> <li>• Attach either Form 13708, Mixed Entity/ Scrambled SSN Case History Sheet, or TIN-Related Research Sheet, to the primary CII case.</li> <li>• If neither taxpayer responds to this 2nd Letter 239C, close the case leaving case note, "no 239C reply".</li> </ul>

**Caution:** When corresponding with the secondary taxpayer, do not include the primary TIN or name from the joint returns.

21.6.2.4.5.6  
(10-01-2025)

#### Determining if the Refund Should Be Released

- (1) Determination to release a refund applies to **both** the common number (CN) and IRSN's.

**Caution:** Releasing a refund does not mean actions to remove a Scrambled SSN Indicator (SCI) are done at the same time. They are two different procedures, each having their own requirements.

- (2) **Only** release a refund when the taxpayer has provided the required documents to support their identity **and** is supported by your account research, **or** has responded to the Letter 239C or Letter 5064C with a complete and accurate questionnaire **and** all of the following:

- Name
- Current telephone number

**Note:** If the taxpayer indicates verbally or in writing that they do not have a telephone, consider this requirement as met. If the taxpayer indicates that they do not wish to give out their telephone number, do not consider the requirement as met.

- Copy of Social Security card
- Copy of a current document verifying the taxpayer's address. Acceptable current documentation includes a copy of a bank statement, lease agreement, mortgage statement or utility bill. The document should be dated within two months of the taxpayers response

**Exception: Required** when in response to Letter 239C or Letter 5064C. When documentation provided is **not** in response to a letter (e.g., TAS referral), **and** complete and thorough account research supports their identity, this document is not required.

- e. Copy of a document to verify the taxpayer's identity. Acceptable documentation is a copy of a valid and unexpired driver's license, state identification card, passport or other federal or state government issued photo identification.

**Reminder:** Releasing a refund **includes** residual cases (i.e., cases other than True/Default True Scrambled cases that were categorized as "SSA2" prior to the current procedures).

**Note:** If a taxpayer claims identity theft and provides required documentation, see IRM 21.5.2.3.1, Adjustment Guidelines - Identity Theft Research.

- (3) If the taxpayer is claiming a hardship, which may warrant the issuance of a manual refund, refer the case to the Taxpayer Advocate Service (TAS) for hardship determination per IRM 21.4.4.3(3), Why Would A Manual Refund Be Needed?
- (4) Overpayment(s) a year old or older are transferred to Excess Collections when the account is scrambled. Allow an Accounts Maintenance Research (AMRH) transcript(s) to generate on account(s) with overpayment(s) less than a year old. See IRM 21.2.4.3.10.1, Excess Collection File (XSF) and unidentified Remittance File (URF) for AMRH.

21.6.2.4.5.7  
(10-01-2025)

#### Form 3857, Request for SSN Clarification

- (1) Form 3857, Request for SSN Clarification, is used **only** for True/Default True Scrambled SSN cases.

**Caution:** If the CN is an invalid SSN, do not prepare Form 3857. These cases are resolved following the procedures in IRM 21.6.2.4.4.5, Invalid SSN – Mixed Entity.

- (2) When contacting SSA is required for common number (CN) owner determination, prepare a Form 3857 packet following the procedures below.
- (3) Complete Form 3857, Request for SSN Clarification with the following:

- Austin Service Center, 3651 S IH 35, STOP 1607, Austin, TX 78741-7855
- Date sent to Scrambled SSN Coordinator
- Common Number (CN)

**Caution:** Do not include IRSNs on Form 3857.

- Tax period
- Check the appropriate box indicating why Form 3857 is being sent: "Original Request" or **Additional Information Follow-Up**

**Note:** "No acknowledgement Received" and "No SSA Response" are used by the Scrambled SSN Coordinator only.

- Complete name and address for each taxpayer
- Check the appropriate box indicating which income documents are attached
- Business name and address, if taxpayer was self-employed
- Year each taxpayer first used the CN
- Check the "Yes" box indicating if the taxpayer submitted a completed Letter 239C questionnaire

**Reminder:** At least one Letter 239C response is **required** for both True/Default True Scrambled SSN Form 3857 packet referrals to SSA.

- (4) Attach legible photocopies, or a pdf of all Form W-2(s). Delete all money amounts except Social Security and Medicare.

**Note:** CC IRPTR with definer "W" may be used if return was paper filed and copies of W-2's are not available (e.g., using AMS tax year print). See *IDRS Command Code IRPTR Job Aid*,

- (5) Attach copies of the Letter 239C replies, including questionnaire, documentation, and correspondence. Include any pertinent information with Form 3857 to assist in resolution of the problem.
- (6) Notate on Form 3857 any information received regarding recent address changes for the taxpayer(s).
- (7) The packet will be sent to the Scrambled SSN Coordinator for review and approval following IRM 21.6.2.4.5.5 (3). Scrambled Procedures Specific to True/Default True Scrambled SSN Cases.

21.6.2.4.5.8  
(10-01-2025)  
**Processing Additional  
Information**

- (1) The procedures in this subsection indicating contact with SSA apply only to True/Default True Scrambled SSN cases.
- (2) Scrambled cases closed without sending Form 3857 to SSA are identified by history item "no 239C reply", "no 5064C reply", or "SCI 10" or "SCI 20" on the CN summary account.
- (3) If a completed Letter 239C questionnaire is received from one of the taxpayers after the case is closed, create a new case, link all related cases, and research for any new information that could aid in common number ownership determination.
- (4) If additional information is received after a Form 3857 is sent to SSA (e.g., late Letter 239C response, new Form W-2's from either taxpayer filing) and must be sent to SSA as a follow-up;
  1. Check the "Additional Information Follow-up" box in Part I of Form 3857.
  2. Complete the top portion of page 2 of Form 3857.
  3. Attach or scan to new case the additional information.
  4. Input case note what additional information was received. If new Form W-2(s,) (delete all money amounts except Social Security and Medicare) and/or other new identifying information.
  5. Send email to Scrambled SSN Coordinator including your lead and manager using "Form 3857 Additional Information" as the subject line.
  6. Update case to SSA2 and suspend to lead requesting reassignment to the Scrambled SSN Coordinator.

21.6.2.4.5.9  
(10-01-2025)  
**Resolving Scrambled  
SSN Cases**

- (1) When a Form 3857 response is received from SSA, or the taxpayer submits a response, take the appropriate action to close the case.

**Note:** When a response is received from SSA or the taxpayer, and the case is in the closed two-year file, pull the two year file and reopen the case with the new received date of the Form 3857 reply or the taxpayer's inquiry. Take appropriate action to close the case.

**Note:** Current IRM procedures restrict the cases sent to SSA for resolution to True/Default True Scrambled SSN cases. Current procedures provide guidelines for resolution of all other types of cases without SSA involvement. It is understood, that there are residual cases, i.e., cases other than True/Default True Scrambled cases that were categorized as “SSA2” prior to the current procedures. Consequently, responses from SSA or from the taxpayer that determine ownership of the CN or that provide a valid SSN for the taxpayer are used to resolve the case. The following procedures would, in those cases, be applicable. If, the responses received do not resolve the case, review the case using current procedures which authorize the IRS determinations of CN ownership

- (2) Verbal SSA responses are unacceptable. If SSA calls with a Form 3857 response, request that they complete and return the Form 3857 response by EEFax or mail.
- (3) If SSA does not verify the CN owner, the scrambled condition cannot be resolved. Process the accounts under the IRSNs until action by the taxpayer or SSA provides a resolution.

**Exception:** If a determination of CN ownership can be made, resolve the case using current IRM procedures.

- (4) Consider the following:

**Note:** To prevent unnecessary AMRH transcripts, take action when resolving Scrambled SSN cases to transfer overpayment(s) a year old or older to Excess Collections. See IRM 21.2.4.3.10.1, Excess Collection File (XSF) for AMRH.



Row	If	And	Then
1	SSA indicates one taxpayer is the CN owner	The other taxpayer is "unknown"	<ol style="list-style-type: none"> <li>1. Resequence the IRSN belonging to the CN owner to the CN.</li> <li>2. Input a TC 012 entity transaction in the same cycle with the appropriate closing scrambled SSN indicator on the CN as shown in Exhibit 21.6.2-1, Scrambled SSN Indicators.</li> <li>3. Input TC 510 and/or TC 571 to release the CN owner's refund(s) if required documents were provided. SeeIRM 21.6.2.4.5.6, Determining if the Refund Should Be Released.</li> <li>4. Send a Letter 239C to the CN owner advising them to use the CN.</li> <li>5. Adjust the CN owner's account to allow items previously disallowed that require a valid primary TIN. See Exhibit 21.6.3-1, TIN Requirements for Exemptions/ Dependents and Credits.</li> <li>6. Input TC 971 AC 506 with a posting delay of 4 cycles on the entity module of the CN. Use the SECONDARY-DT field to indicate the tax year in question. Use the TRANS-DT field to indicate the current (input) date. Input "WI AM OTHER" in the MISC field, if a TC 971 AC 501 or TC 971 AC 506 for the same year are not already present.  <b>Note:</b> The Secondary Date field on CC REQ77 is limited to the current calendar year (cannot be the current day or any future date) and 7 prior years. See IRM 25.23.2.3.8.1, Command Code REQ77 Secondary Date and Old Case Year Issue.  <b>Note:</b> The input of the TC 971 AC 506 is <b>NOT</b> to indicate identity theft, but to stop future filing issues.</li> <li>7. If the "unknown" taxpayer received a refund which included items requiring a valid primary TIN, initiate math error procedures to reverse the items. See IRM 21.5.4, General Math Error Procedures.  <b>Note:</b> For TIN-Related Problem Secondary Cases, follow Erroneous Refund procedures if the "unknown" taxpayer is the secondary on the joint account.</li> </ol>

Row	If	And	Then
			<ol style="list-style-type: none"> <li>8. Attach a copy of SSA's reply (Form 3857) to the most current year return on file for each of the taxpayers if not already present.</li> <li>9. Send the "unknown" taxpayer a Letter 239C advising them that information from SSA indicates that the SSN shown on their return was not assigned to them.</li> </ol> <p><b>Caution:</b> When corresponding with the non-owner of the CN, send the letter from the non-owner's IRSN. <b>Do not</b> include the CN in your letter to the non-owner.</p>
2	One taxpayer supplies a different valid SSN		<ol style="list-style-type: none"> <li>1. Resequence the IRSN of the taxpayer who provided a different TIN to the correct TIN.</li> <li>2. Input a TC 012 entity transaction in the same cycle with the appropriate closing scrambled SSN indicator on the CN as shown in Exhibit 21.6.2-1, Scrambled SSN Indicators.</li> <li>3. Resequence the other IRSN to the CN.</li> <li>4. Input a TC 012 entity transaction in the same cycle with the appropriate closing scrambled SSN indicator as shown in Exhibit 21.6.2-1, Scrambled SSN Indicators.</li> <li>5. Input TC 510 and/or TC 571 to release the taxpayer's refund(s) when a different valid SSN was supplied and required documents provided. See IRM 21.6.2.4.5.6, Determining if the Refund Should Be Released.</li> <li>6. Send a Letter 239C to the CN owner.</li> <li>7. Adjust both SSNs to allow items previously disallowed that require a valid primary TIN. See Exhibit 21.6.3-1, TIN Requirements for Exemptions/Dependents and Credits.</li> <li>8. Attach taxpayer's correspondence to the most current year return on file.</li> <li>9. If Form 3857 was sent to SSA, advise the Scrambled SSN Coordinator the case was closed without a SSA Form 3857 response.</li> </ol>

Row	If	And	Then
3	SSA indicates one taxpayer should use the CN	The other taxpayer is assigned a different SSN	<ol style="list-style-type: none"><li>1. Follow steps 1 through 6 above in the first If/Then box.</li><li>2. Attach a copy of SSA's reply (Form 3857) to the most current year return on file for each of the taxpayers if not already present.</li></ol>

Row	If	And	Then
4	SSA or the taxpayer indicates there is only one taxpayer involved (same taxpayer)		<ol style="list-style-type: none"> <li>1. Combine the two returns using the IRSN account with the greatest number of statute year tax modules. Use BS 77/78, SC 6, and apply erroneous refund procedures if appropriate.</li> <li>2. Input a TC 012 entity transaction with the appropriate closing scrambled SSN indicator on the CN as shown in Exhibit 21.6.2-1, Scrambled SSN Indicators.</li> <li>3. Resequence the newly adjusted IRSN to the CN. Include the appropriate closing scrambled SSN indicator as shown in Exhibit 21.6.2-1, Scrambled SSN Indicators. Use a posting delay for six cycles, if inputting the merge before the adjustment has posted.</li> <li>4. Order any other open statute returns associated with this taxpayer that may be combined or reinput to the CN. Zero out the modules on the other IRSN from which returns are being reinput or combined.   <b>Note:</b> If a statute or statute-imminent return, refer to IRM 21.6.2.4.8, Tax Year Account Move Conditions Applicable for MXEN, SCRM, SSA2 and NMRG Cases.</li> <li>5. After all adjustments have posted to the other IRSN, input TC 020 entity transaction to deactivate the other IRSN.</li> <li>6. Send the taxpayer a Letter 673C, Duplicate Returns Filed; Adjustment or Refund Explained, advising them we combined the returns and in the future they should file a Form 1040X to make changes to their original return.</li> <li>7. Change the address, if necessary.</li> <li>8. Attach a copy of SSA's reply (Form 3857) or taxpayer's correspondence to the most current year return on file if not already present.</li> <li>9. If Form 3857 was sent to SSA and the case was resolved without a SSA Form 3857 response, notify the Scrambled SSN Coordinator.</li> </ol>

Row	If	And	Then
5	SSA indicates that the CN does not belong to any of the taxpayers involved	SSA supplies a different valid SSN for one or both taxpayers involved	<ol style="list-style-type: none"> <li>1. Input a TC 020 entity transaction to the CN. <b>Caution:</b> If any modules exist, move the modules before inputting TC 020 to delete the account.</li> <li>2. Resequence the IRSN(s) to the correct SSNs.</li> <li>3. Input a TC 012 entity transaction in the same cycle with the appropriate closing scrambled SSN indicator on the IRSN(s) as shown in Exhibit 21.6.2-1, Scrambled SSN Indicators.</li> <li>4. Input TC 510 and/or TC 571 to release the taxpayer's refund(s) if a different valid SSN was supplied and required documents. See IRM 21.6.2.4.5.6, Determining if the Refund Should Be Released.</li> <li>5. Send a Letter 239C to taxpayer(s) advising them of the correct SSN to use.</li> <li>6. Adjust the account to allow items previously disallowed that require a valid primary TIN. See Exhibit 21.6.3-1, TIN Requirements for Exemptions/Dependents and Credits.</li> <li>7. Attach a copy of SSA's reply (Form 3857) to the most current year return on file if not already present.</li> </ol>
6	SSA indicates that the CN does not belong to any of the taxpayers involved	SSA does not supply a different valid SSN for one or both taxpayers involved	<ol style="list-style-type: none"> <li>1. Send a Letter 239C to the taxpayer advising them SSA indicated they were not the CN owner and to continue using the IRSN previously assigned. <b>Caution:</b> When corresponding with the non-owner of the CN, send the letter from the non-owner's IRSN. Do not include the CN in your letter to the non-owner.</li> <li>2. If a different valid SSN was not supplied for the taxpayer, and the taxpayer received a refund that included items requiring a valid primary TIN, initiate math error procedures to reverse the items. See IRM 21.5.4, General Math Error Procedures</li> <li>3. Attach a copy of SSA's reply (Form 3857) to the most current year return on file if not already present.</li> </ol>

Row	If	And	Then
7	SSA response does not contain sufficient information to resolve the scrambled condition, i.e., both taxpayers are “unknown,” or “unable to determine” is written in the remarks areas		<ol style="list-style-type: none"> <li>1. If unable to make an ownership determination, send a Letter 239C to each taxpayer advising them SSA was unable to verify the SSN.</li> <li>2. Input closing scrambled SSN indicator <b>21</b> on CN and IRSNs as shown in Exhibit 21.6.2-1, Scrambled SSN Indicators.</li> <li>3. Associate a copy of SSA’s Form 3857 response to the most current year return on file for each taxpayer if not already present.</li> <li>4. Close case.</li> </ol> <p><b>Note:</b> Effective October 1,-2025, this SCI is also used for current SSA responses in addition to residual SSA2 cases, (e.g., SSA2 cases other than True/Default True Scrambled SSN cases that were categorized as SSA2 prior to the current IRM). Before following the steps above, review the case anew using the current guidelines which authorize the IRS determinations of CN ownership.</p>

Row	If	And	Then
8	(7) SSA response indicates that the common number is no longer valid for federal tax purposes	SSA supplies a different valid SSN for one or both of the taxpayers	<ol style="list-style-type: none"> <li>1. Input SCI "23" on the CN.</li> <li>2. Resequence the IRSNs to the correct SSNs, if supplied.</li> <li>3. If a valid different SSN <b>is</b> supplied, input a TC 012 entity transaction in the same cycle with SCI "23"</li> <li>4. If a valid different SSN <b>was not</b> supplied for one of the taxpayers, input SCI "13" on the corresponding IRSN.</li> <li>5. If a valid different SSN was supplied for the taxpayer(s) and the required documents, input TC 510 and/or TC 571 to release refund(s) following IRM 21.6.2.4.5.6, Determining if the Refund Should Be Released.</li> <li>6. Adjust the account to allow items previously disallowed that require a valid primary TIN. See Exhibit 21.6.3-1, TIN Requirements for Exemptions/Dependents and Credits.</li> <li>7. Send a Letter 239C to each taxpayer advising them of the correct SSN to use. If a valid different SSN was not supplied for one of the taxpayers, send a Letter 239C advising them information from SSA indicates that the SSN shown on their return was not assigned to them.</li> <li>8. Attach a copy of SSA's Form 3857 response to the most current year return on file for each taxpayer.</li> </ol>

- (5) If ownership of the CN is determined and the taxpayer submitted standard identity theft documentation, see IRM 21.5.2.3.1, Adjustment Guidelines - Identity Theft Research.

21.6.2.4.5.10  
(10-01-2025)  
**Scrambled SSN  
Coordinator  
Responsibilities**

- (1) Refer to the *Scrambled SSN Coordinators*, for the Scrambled SSN Point of Contact (POC).
- (2) The Scrambled SSN Coordinator has two primary duties.
- Screening, tacking and reporting on all incoming referrals/reassignments with control category SCRM. IRM 21.6.2.4.3, Multiple Individuals Using the Same TIN, and IRM 21.6.2.4.5, Scrambled SSN Case Reassignment/Referral Procedures.
  - Reviewing, tracking and maintaining all Form 3857 packet referrals and SSA2 cases. IRM 21.6.2.4.5.5, Scrambled Procedures Specific to True/Default True Scrambled SSN Cases, and IRM 21.6.2.4.5.7, Form 3857, Request for SSN Clarification.
- (3) The coordinator reviews the Form 3857 packet to ensure:
- Form 3857 is complete and legible



- Preliminary research is completed  
**Note:** This can be verified by reviewing the history sheet. The scrambled SSN coordinator must not “rework” the case.
- The case file is complete
- A completed Letter 239C questionnaire for at least one taxpayer is attached to Form 3857

**Note:** Cases categorized as **SSA2** in error are rejected back to the originating site with a note indicating why it was rejected.

- (4) The coordinator will leave a case note on the Form 3857 packet CII case following IRM 21.6.2.4.5.5, Scrambled Procedures Specific to True/Default True Scrambled SSN Cases.
- (5) The coordinator will complete, maintain and attach the Form 13708-B, Mixed Entity/Scrambled SSN History Sheet (Form 3857), to the SSA2 case.
- (6) EEFax any new Form 3857 package to SSA to Division of Earnings and

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1. SSA will EEFax acknowledgment of Form 3857 packet to the Scrambled SSN Coordinator within 90 days. The acknowledgement includes the current status of the Form 3857.

**Caution:** Do not confuse SSA acknowledgements and final responses. Final responses identify the common number owner or clearly state “case closed”

2. If no acknowledgment is received within 90 days, send the Form 3857

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received.

3. If no acknowledgement is received after 14 days of sending the packet to DTSP, elevate the case ID to the AM HQ Scrambled Program Analyst. Allow 2 weeks for a response.

**Caution:** Only the Scrambled SSN Coordinator has the authority to use these EEFax numbers.

- (7) The Scrambled SSN Coordinator will send the Form 3857 package to SSA when advised by AM HQ Scrambled Program Analyst. The Form 3857 packet is sent to the following address:

Social Security Administration  
 Division of Earnings Records Operation  
 6100 Wabash Avenue  
 Baltimore, MD 21215

- (8) The coordinator will maintain a tracking record of all received referrals, including case status and actions. The coordinator and/or backup will provide a copy of the tracking record the first day or each week to their manager, local P&A Scrambled Analyst, and AM HQ Scrambled Program Analyst

- (9) Forward a list of cases (CN) closed **without** an SSA Form 3857 response to the HQ AM Analyst through normal procedures. Submit the list **weekly** by close of business Friday. If Form 3857 was not sent to SSA, do not include the case on the list.

**Caution:** Use Secure Messaging to forward a listing of SSN's and/or taxpayer names via e-mail.

- (10) The coordinator with retain the SSA2 cases in their inventory until a response from SSA or the taxpayer is received. See IRM 21.6.2.4.5.10.1, Maintaining Scrambled SSN Files (SSA2).
- (11) Resolving an SSA2 case requires a response from SSA, the taxpayer, or new research provides a common number (CN) determination.

21.6.2.4.5.10.1  
(10-01-2025)

**Maintaining Scrambled  
SSN Files (SSA2)**

- (1) Scrambled cases must remain open in CII and maintain an IDRS control base utilizing control category **SSA2** waiting for SSA's Form 3857 response.
- (2) Each case file must include:
- A completed history sheet
  - Copies of all returns and Form W-2 's involved
  - Copies of any taxpayer correspondence, including the Letter 239C replies
  - Copy of the Form 3857 sent to SSA
  - Most current Form 13708-B, Mixed Entity/Scrambled SSN History Sheet (Form 3857)
- (3) Attach or scan to the CII SSA2 case any taxpayer correspondence and other pertinent documentation with the related return for future reference.
- (4) If one-year passes, and no reply is received from SSA or the taxpayers, review the scrambled SSN case file and if necessary, send a second Form 3857 request to SSA. See IRM 21.6.2.4.5.7, Form 3857, Request for SSN Clarification, for required entries.

21.6.2.4.5.11  
(10-01-2005)

**Unallowable (UA) TC 576  
Referrals - Scrambled  
SSN/Mixed Entity**

- (1) Examination refers open AIMS cases with a UA Hold (TC 576) to AM as "possible scrambled SSN." (Follow local routing procedures.)
- a. Examination secures all returns prior to referral.
  - b. Examination processing is suspended pending resolution of the SSN issue.
  - c. AM performs all necessary actions to resolve the SSN condition.

**Caution: DO NOT ATTEMPT TO RELEASE THE FROZEN REFUND. DO NOT ATTEMPT TO ALLOW EITC ON THESE MODULES.**

21.6.2.4.5.12  
(01-30-2025)

**Unpostable 177**

- (1) A UPC 177 condition occurs when a module creating transaction attempts to post to the valid segment of an account that has been scrambled. Scrambled indicator 01, 10, 12, or 20 and MFR 08 is present.
- (2) The Unpostable Function contacts the UPC 177 0 coordinator by EEFax using UPC 177 as the subject line for assistance in resolving the unpostable condition. See *Scrambled SSN Coordinators* and IRM 3.13.122.20.3, UPC 177

RC 0 Research and Referral Process. The EEFax contains information such as TIN, DLN and UPC sequence number. If the DLN is for a:

- Paper filed return, Unpostables includes a photocopy/scan of the return(s), Form W-2(s), Form 1099, etc with the request.
- MEF return, Unpostables notates the DLN of MEF which may be viewed on the Employee User Portal (EUP).

**Note:** Unpostables will include any identity documentation received from TAS per IRM 21.6.2.4.5.6, Determining if the Refund Should Be Released.

- (3) The AM UPC 177 0 coordinator will maintain a tracking record of all referrals including research results, status and actions.
- (4) The AM UPC 177 0 coordinator must make every effort to supply the Unpostable function with information to resolve the unpostable condition the same day contacted.
  - a. The coordinator reviews the case file to locate the correct IRSN. If the taxpayer is a new filer on the SSN, AM must obtain an IRSN for the new taxpayer. If the review and/or actions take longer than 5 business days, advise Unpostables, using CC UPCASZ, of the time frame necessary to obtain the information (e.g., 239C sent, suspend 45 days).
  - b. If needed, the coordinator inputs a TC 000 to establish the IRSN.
  - c. The coordinator will elevate any common number (CN) account that contains an SCI with an MFR that is not 08, and continue processing the UPC 177 0 referral.
  - d. Create a new CII SCRM case with Doc Type: Internal Transcripts, and apply current determination procedures.

**Reminder:** This includes residual accounts (SCI 01, SCI 20) and may require a Letter 239C, TIN-Related Problem Resolution. Make every effort to locate the second IRSN prior to sending the Letter 239C. **Do not remove an SCI** on a residual account unless a completed Letter 239C or Letter 5064C response with identity and address verification was received.

- e. The coordinator provides Unpostables with correct TIN by leaving a history on CC UPCASZ. The coordinator must update the history sheet and case file, and retain photocopies of the return and Form W-2(s) in the case file.
  - f. The coordinator sends a follow-up Form 3857 to SSA with any new information that assists in resolving the scrambled condition. Include copies of Form W-2(s), with all money amounts deleted except Social Security and Medicare amounts.
- (5) If removing the SCI on the common number (CN), the coordinator will take all necessary action to make the account “whole” following IRM 21.6.2.4.2.2, Re-sequencing Action Required.

21.6.2.4.6  
(10-01-2024)  
**NMRG Procedures**

- (1) General procedures for resolving common types of NMRG cases are listed below. The required action may vary based on statute information. **If a taxpayer has tax modules under more than one TIN, every effort must be made to consolidate the accounts under one unique TIN.**

**Note:** If appropriate, move account information to an IRSN to facilitate processing.

See IRM 21.6.2.4.6.1.1, NMRG-DUP One Taxpayer Involved, for general guidelines on the use of an IRSN for resolving NMRG cases.

- (2) If you identify a NMRG case while staffing the AM toll-free telephone line, or when providing assistance in a Taxpayer Assistance Center (TAC), do not take any account actions. Prepare Form 4442/e-4442, Inquiry Referral, and route to Fresno following the procedures in , Reassignment of NMRG Cases due to Site Specialization.

**Exception:** If there is a relevant open control on the account, refer Form 4442/e-4442 to the employee who has the open control using "Open Control" as the reason for the referral. If the case is on CII and you have access, leave a case note instead of sending a referral. See IRM 21.5.2.3, Adjustment Guidelines - Research, for additional information. The open control may be on CC TXMOD or CC ENMOD.

**Caution:** If a case is reassigned to the NMRG unit that does not meet NMRG reassignment criteria, the case is rejected back to the originator. The NMRG employee must annotate the reason for the rejection on the Form 4442/e-4442.

- (3) NMRG transcripts generate from both the correct and incorrect accounts when resequencing fails as a result of an entity transaction changing the TIN. The incorrect account may be either a valid or invalid TIN. Research CC IMFOLE/ENMOD to determine the type of transcript generated.

**Caution:** Individual accounts, such as husband and wife, parent and child, or brother and sister are separate entities and are **never** merged.

- (4) The transcript type is an abbreviated reason for failed merge. The following is a list of transcript types worked by Accounts Management:

- NMRG-DUP
- NMRG-VEST
- NMRG-576
- NMRG-400
- NMRG-424
- NMRG-930
- NMRG-RPS
- NMRGXXSSN
- NMRG-VAL

- (5) If other NMRG transcripts are received, follow local procedures.

- (6) Some modules require the Assessment Statute Expiration Date (ASED) be updated to reflect the correct date of the taxpayer's first return. The ASED is based on the first return filed, even if the first return was filed under a wrong TIN. Refer to IRM 25.6.1.6.14, Criteria for Establishing a Statute of Limitations Period, for additional information. To update the ASED:

- Input TC 560 via CC REQ77/FRM77.
- Use 3 years from the received date of the return for the EXTENSION-DT on the FRM77 screen.

- To prevent Unpostable Code 178-2, use DLN-CD 70 when correcting the ASED to a later date than the posted ASED, or use DLN-CD 99 when correcting the ASED to an earlier date than the posted ASED.
  - If the ASED has expired and you are correcting it, you must input a transaction date that is one day prior to the ASED expiration date on the account to avoid an unpostable.
- (7) If the valid or invalid account is moved to a temp account and there was a paid user fee (MFT 55 with no reference number) on that account, the user fee should be transferred back to the valid segment to ensure the TP is not charged an additional user fee. For additional information on moving the user fee see IRM 5.19.1.6.4.6.3, User Fee Payment Transfer/User Fee Abatements. Also re-establish the IA under the “to” account if you have been trained, if not, send a referral to Collections to have the IA established with a request to waive the user fee.
  - (8) Consider IRM 21.6.2.4.10, Economic Impact Payment (EIP) and Multiple Taxpayers Using the Same TIN, when working NMRG transcripts.
  - (9) Consider IRM 21.6.2.4.11, Advance Child Tax Credit (AdvCTC), when working NMRG transcripts.
  - (10) Consider erroneous refund and moving refund procedures when working NMRG transcripts.
  - (11) Consider erroneous abatement and barred assessment procedures when working NMRG transcripts.
  - (12) If all case actions have been completed, it is not a statute year and you are monitoring the account to ensure “**ALL**” account actions are resolved, close the case and establish a monitor base on IDRS using Category Code “MISC” with the current date as a received date. Examples of possible actions that may need monitoring include return(s) sent to process, credit transfers, excess collections file transfer, manual refunds, etc.
  - (13) Address all issues on all years before closing your case.

21.6.2.4.6.1  
(10-01-2013)  
**NMRG-DUP**

- (1) A NMRG–DUP transcript generates when:
  - An entire account (entity and all tax modules,) is resequenced from one TIN to another TIN.
  - Both TINs contain a TC 150 for the same period.
  - One or two taxpayers may be involved which may include identity theft.
- (2) Other computer checks determine if the TIN is correct for the resequenced accounts. These checks may cause the resequencing action to reject.

21.6.2.4.6.1.1  
(10-01-2024)  
**NMRG-DUP One  
Taxpayer Involved**

- (1) Research the correct and incorrect accounts. If only one taxpayer is involved, process as follows:
 

**Note:** If you are resequencing an ITIN; after the resequence posts, send a Form 4442/e-4442 to the Submission Processing ITIN Unit to have the ITIN revoked. See IRM 3.21.263.8.6, Form 4442, Inquiry Referral, and IRM 21.6.2.4.2.2, Resequencing Actions Required.

Row	If	Then
1	Tax data is the same on both accounts	<ol style="list-style-type: none"> <li>Combine all returns belonging to the taxpayer under the correct account.  <b>Example:</b> Tax years 2012-2020 are on an IRSN. Tax years 2020-2022 are on an ITIN. Move the ITIN to a new IRSN. Move the original IRSN for tax years 2012-2018 to the ITIN. On the new IRSN, send TY 2021 and 2022 for reprocessing to the ITIN.  <b>Note:</b> If a math error is involved and the returns are identical without the math error, do not combine the returns.</li> <li>Back out the incorrect account following the procedures in (2) below.</li> </ol>
2	There is a discrepancy in the tax data	<ol style="list-style-type: none"> <li>Request returns.</li> <li>Determine if returns should be consolidated (e.g., additional Form W-2(s), etc.,).</li> <li>Combine all returns belonging to the taxpayer under the correct account. See example above.</li> <li>Input adjustment action on the correct account. If a math error is identified, resolve per IRM 21.5.4, General Math Error Procedures.  <b>Note:</b> If an assessment is required to adjust the correct account, and the ASED has expired, see IRM 21.5.2.4.23.9, Moving Assessments.</li> <li>Resequence the incorrect account to an IRSN. Back out the IRSN following the procedures in (2) below.</li> <li>Send a Letter 673C, Duplicate Returns Filed; Adjustment or Refund Explained, to the taxpayer.</li> </ol>
3	Taxpayer received a refund under both the correct and incorrect account	Follow procedures in IRM 21.5.2.4.23.10, Moving Refunds. See also IRM 21.4.5, Erroneous Refunds, if the criteria is met.
4	Return is for another tax period, or taxpayer	Follow Procedures in IRM 21.6.2.4.4, Mixed Entity Procedures, or IRM 21.6.7.4.2.5.1, Mixed Periods.

(2) In some cases, it may be necessary to back out the account.

**Caution:** **DO NOT** adjust statute expired years. **DO NOT** reprocess statute period returns or a return within 180 days of the ASED. See IRM 21.6.2.4.8, Tax Year Account Move Conditions Applicable for MXEN, SCRM, SSA2 and NMRG Cases.

- Resequence the incorrect account to an IRSN, if not already done.
- After the resequencing posts, back out the IRSN. Input TC 170.00 if TC 807 or transfer of a timely credit is required. If TC 170/TC 176 is present, input TC 171. Use BS 05 with the appropriate HC.
- Input TC 971 AC 001 on the IRSN to cross reference the valid TIN.
- Input TC 020 to deactivate the IRSN after all other required actions are complete and posted.



- e. Refile the return under the original return if no adjustment is necessary on the correct account.
- f. Recharge the return for the incorrect account to the correct account, if necessary.

**Note:** If the incorrect account is an IRSN it isn't necessary to move it to another IRSN before backing it out.

21.6.2.4.6.1.2  
(10-01-2024)

**NMRG-DUP Two  
Taxpayers Involved**

(1) When research shows two taxpayers are involved:

- a. Research CC INOLE and CC NAMES for a different TIN.
- b. Search CC INOLE and CC IMFOL on any TIN found to determine if a valid TIN can be located for the taxpayer posted on the incorrect segment.

**Note:** Cases that are identified as a true IDT/NMRG issue should be worked if you have been trained, otherwise route per local procedures.

Row	If	And	Then
1	A valid TIN is determined	TC 150 is not posted to the module	Resequence the incorrect account. No further action is necessary.
2	A valid TIN is determined	TC 150 is present on both modules	<ol style="list-style-type: none"> <li>1. Resequence the incorrect account to the IRSN.</li> <li>2. Back the data off the incorrect account.</li> <li>3. Zero out the IRSN account. Input TC 170 .00 if TC 807 or transfer out of a timely credit is required.</li> <li>4. Input TC 971 AC 001 on the IRSN account to cross reference valid TINs.</li> <li>5. Input TC 020 to the IRSN account after all other actions are complete and posted.</li> </ol>
3	The valid TIN cannot be determined		<ol style="list-style-type: none"> <li>1. Correspond with the taxpayer using the Letter 239C, TIN-Related Problem Resolution.</li> <li>2. Suspend for 40 days, 70 days for overseas taxpayers.</li> <li>3. Follow mixed entity procedures or reassign as SCRM, as appropriate.</li> </ol>
4	The valid TP posted to the invalid side	The invalid TP posted to the valid side	See IRM 21.6.2.4.4, Mixed Entity Procedures.
5	The invalid TP posted to the invalid side	The valid TP posted to the valid side	See IRM 21.6.2.4.4, Mixed Entity Procedures.

**Note:** Perform accurate and complete research to determine if the NMRG DUP transcript is the result of an IDT issue. If research shows that the IRSN was established to resolve the IDT issues, link all the related IDT to your case and post the following canned statement in the case notes **"This is not a**



**true NMRG issue. There are two separate entities due to prior IDT. See linked CII case(s) for case history.”**

21.6.2.4.6.1.3  
(10-01-2024)

**NMRG-DUP Processed  
as Scrambled SSN**

- (1) See IRM 21.6.2.4.5, Scrambled SSN Case Procedures.

21.6.2.4.6.2  
(10-01-2018)

**NMRG-VEST**

- (1) NMRG-VEST transcripts generate when one or both accounts contain a Retention Register (vestigial) record for the same tax period. When one taxpayer is involved, determine which years are on the Retention Register File and review account information for those years.

Row	If	And	Then
1	There is a TC 150 on only one account for each year	The accounts can be merged	<ol style="list-style-type: none"> <li>1. Reactivate the retention years in question. For example, if there is a vestigial record for 1999 on both accounts, then reactivate the 1999 tax period for both accounts. See IRM 21.5.2.4.13, Reinstating Retention Register Accounts. <b>Reminder:</b> All recoverable modules on the “from” account should be reinstated using CC IMFOL definer “B”.</li> <li>2. Resequence the accounts to the correct TIN when the TC 370 is posted.</li> </ol>
2	There is a TC 150 on only one account for each year	The accounts can be merged after unrecoverable modules, or ones dropped prior to 1994, are reinstated	<ol style="list-style-type: none"> <li>1. Send Form 5248, Transfer Request, to Accounting. Include an explanation of the NMRG condition in the remarks section. Attach a copy of the transcript and a copy of CC IMFOR definer “T” for each module that needs reinstatement by Accounting. <b>Caution:</b> Only the years preventing the merge should be reinstated.</li> <li>2. Ensure there is an established name line year for the module being reinstated. If more than one year needs reinstatement, establish the name line year on the earliest module.</li> <li>3. When the modules are reinstated, resequence the accounts to the correct TIN.</li> </ol>
3	There is a TC 150 on both accounts for the same year	The taxpayer filed two returns using two TINs, the accounts cannot be merged	Follow procedures in IRM 21.6.2.4.6.1.1, NMRG-DUP One Taxpayer Involved.

- (2) When two taxpayers are involved, see IRM 21.6.2.4.6.1.2, NMRG-DUP Two Taxpayers Involved.
- 21.6.2.4.6.3  
(06-13-2017)  
**NMRG-576**
- (1) A NMRG-576 transcript is issued when a debit module or module with a TC 570 attempts to merge with a module containing a TC 576.
- (2) When one taxpayer is involved, contact Examination to see if input of TC 577, to release TC 576, is possible. After the TC 577 posts, see IRM 21.6.2.4.6.1.1, NMRG-DUP One Taxpayer Involved.
- (3) When two taxpayers are involved, see IRM 21.6.2.4.6.1.2, NMRG-DUP Two Taxpayers Involved.
- 21.6.2.4.6.4  
(06-13-2017)  
**NMRG-400**
- (1) NMRG-400 transcripts generate when either account contains a module with a TC 400 freeze (Account Transfer Out), and there is a module with an equal tax period in the other account.
- (2) Examine the accounts to determine if an account consolidation is required. If so, take the following action:
- Prepare Form 12810, Account Transfer Request Checklist, requesting reversal of the TC 400.
  - Attach a copy of the transcript to the memo and forward to the Accounting function.
  - Suspend the case (follow local procedures) until you receive a reply indicating the TC 400 is reversed.
  - Consolidate the accounts once the reply has been received.
- 21.6.2.4.6.5  
(10-01-2005)  
**NMRG-424**
- (1) NMRG-424 transcripts generate when a resequence fails because one or both accounts contain a module with an unreversed TC 424.
- (2) Contact Examination for instructions. If TC 424 is reversed, follow normal NMRG-DUP procedures.
- 21.6.2.4.6.6  
(06-13-2017)  
**NMRG-930**
- (1) NMRG-930 transcripts generate when:
- Two accounts attempt to merge as a result of an entity transaction changing TIN
  - Both accounts contain a TC 930 posted for the same tax period
- (2) Reverse TC 930 on the incorrect account.
- 21.6.2.4.6.7  
(10-01-2005)  
**NMRG-RPS**
- (1) NMRG-RPS transcripts generate when:
- Two accounts attempt to merge
  - Both accounts contain modules for the same period
  - Both modules contain a TC 150 with multiple TC 610s (one is a Remittance Processing System (RPS) payment)
  - The TC 610 and TC 150 DLNs do not match
  - The payment DLN carries the return DLN plus 400 in the Julian date and is read by the computer as a return

21.6.2.4.6.7.1

(1) When one taxpayer is involved:

(10-01-2024)

**NMRG-RPS One****Taxpayer Involved**

Row	If	Then
1	A TC 150 is on both the accounts or only on the incorrect account	<ol style="list-style-type: none"> <li>1. Resequence the incorrect account to an IRSN.</li> <li>2. Transfer TC 610 to the correct TIN after the resequencing is complete.</li> <li>3. Zero out IRSN. Input TC 170 .00 if TC 807 or transfer out of a timely credit is required. If a TC 170/176 is present, input TC 171. Use BS 05 and HC 4.</li> <li>4. Input TC 971 AC 001 on the IRSN account to cross reference correct account.</li> <li>5. Input TC 020 to the IRSN after all actions are complete and posted.</li> <li>6. Consolidate data on the correct account, if necessary.</li> </ol>
2	A TC 150 is not posted on the correct account	Reprocess the return.
3	The return being input is delinquent and a TC 140 is present on the module	Input TC 599 CC 094, Taxable return secured, or 096 Non-taxable return secured (Return shows no tax liability before prepaid credits) and TC 971 AC 017.
4	A TC 150 is only on the correct account	<ol style="list-style-type: none"> <li>1. Resequence the incorrect account to an IRSN.</li> <li>2. Transfer TC 610 to the correct account after the resequence is complete.</li> <li>3. Input TC 020 to the IRSN account after all actions are complete and posted.</li> </ol>

21.6.2.4.6.7.2

(10-01-2024)

**NMRG-RPS Two****Taxpayers Involved**

(1) Research for a valid TIN for the taxpayer posted to the incorrect account. If a valid TIN can be determined, follow the procedures in IRM 21.6.2.4.6.1.2, NMRG-DUP Two Taxpayers Involved.

(2) If a valid TIN cannot be determined, refer to IRM 25.23.4, IDTVA Paper Process.

21.6.2.4.6.8

(10-05-2017)

**Scrambled SSN****Transcripts**

(1) A NMRG-SCRAMBLED SSN (NMRGXXSSN) transcript generates when a resequencing account fails to merge because either the “from” or the “to” account contains an SCI of 01, 12, 13, 20, or 23 and an MFR 08. Reassign the case as SCRM. Refer to the *Accounts Management Site Specialization Temporary Holding Numbers* listing for the appropriate number.

(2) A NMRG-SCRAMBLED SSN (NMRGXXSSN) transcript may also generate when a resequencing account fails to merge because the SSN on the “to” account is equal to the spouse’s SSN in any name line on the “from” account.

See IRM 21.6.2.4.4, Mixed Entity Procedures, to help determine if any actions need to be taken.

21.6.2.4.6.9  
(10-02-2023)  
**NMRG-VAL or  
NMRG-FTHBCR  
Transcripts**

- (1) NMRG-VAL or NMRG-FTHBCR Transcripts generate when either or both of the following conditions are present:
  - Both the “from” and “to” accounts contain First Time Homebuyer Credit (FTHBC) amounts for the primary taxpayer
  - Both the “from” and “to” accounts contain First Time Homebuyer Credit (FTHBC) amounts for the secondary taxpayer
- (2) The FTHBC can be found on CC IMFOL with definer “F”. Adjust the FTHBC as appropriate. See IRM 21.6.3.4.2.10.7, First-Time Homebuyer - Adjusting Accounts, and the *NOMRG - First Time Homebuyer Credit* job aid, for additional information.
- (3) Follow Erroneous Refund procedures to recover any erroneously refunded FTHBC credits. See IRM 21.4.5.5.2, Category A2 Erroneous Refunds. For more on the FTHBC credit, see IRM 21.6.3.4.2.10, First-Time Homebuyer Credit (FTHBC).

21.6.2.4.6.10  
(10-02-2023)  
**NMRG-TDA Transcripts**

- (1) NMRG-TDA transcripts are received initially by Compliance Services Collection Operations (CSCO). Per IRM 5.19.10.5.11.1, Processing NOMRG-TDA Transcript, CSCO reassigns to AM if there is a TC 150 posted on both numbers.
- (2) NMRG-TDA transcripts received in AM are worked like NMRG-DUP. See IRM 21.6.2.4.6.1, NMRG-DUP.

21.6.2.4.6.11  
(11-15-2018)  
**UPC 134-3**

- (1) UPC 134-3 generates on CC ENMOD when a resequence fails because the “from” account contains a TC 898 within six years of the original offset date.
- (2) If the “from” account is not the invalid segment of the “to” account,

**Example:** “From” account is an ITIN and “to” account is an SSN.

**Example:** “From” account is the invalid segment of someone else’s SSN, “to” account is the taxpayer’s valid SSN.

take the following actions:

1. If appropriate reverse the TC 898 following the instructions in IRM 21.4.6.5.15, Re-sequence Cases.
2. Input a CII case note indicating each TC 898 reversed and the tax year.
3. Follow NMRG-DUP instructions. See IRM 21.6.2.4.6.1, NMRG-DUP.
4. Input a CII case note indicating when the merge transaction is input.

**Exception:** If the “from” account is a revoked ITIN and there is an un-reversed TC 898 within 6 years of offset, follow No Move Procedures for all modules. See IRM 21.6.2.4.8.1, Not Moving Specific Year Account Information.

**Note:** TC 971 AC 001 cannot be input to an account with a revoked ITIN. The transaction will unpost with UPC 151-0.

- (3) If the “from” account is the invalid segment of the “to” account and both accounts have a **valid** name control, take the following actions:

**Caution:** Do not attempt to reverse the TC 898. An adjustment input to the invalid segment will attempt to post to the valid segment.

1. Verify that no other conditions are present on the invalid segment which would prevent a successful merge. See IRM 21.6.2.4.2.2, Resequencing Action Required.
2. Input TC 040 to move the **valid** segment of the TIN to an Internal Revenue Service Number (IRSN).

**Note:** If the merge is successful the valid segment becomes available. Once the DM-1 tape runs the invalid segment, it systemically re-sequences to the valid segment.

**Caution:** The TC 898 NMRG condition is bypassed **only if** the resequence is initiated systemically.

3. Once the “from” account has merged to the valid segment, merge the IRSN back to the valid TIN.

21.6.2.4.7  
(10-02-2023)  
**Revalidation (REVAL)  
Transcripts**

- (1) REVAL transcripts generate from the invalid TIN or from the ITIN of a failed merge. Research CC IMFOLE/ENMOD for the NMRG code to determine which of the following procedures to apply for REVAL cases.
- (2) The transcript type is the abbreviated reason for the failed merge. Accounts Management works the following transcripts:
  - REVAL-DUP
  - REVAL-VEST
  - REVAL-576
  - REVAL-400
  - REVAL-424
  - REVAL-RPS
  - REVALXXSSN
- (3) Consider IRM 21.6.2.4.10, Economic Impact Payment (EIP) and Multiple Taxpayers Using the Same TIN, and IRM 21.6.2.4.11, Advance Child Tax Credit (AdvCTC), when working NMRG transcripts.
- (4) Consider erroneous refund and moving refund procedures when working NMRG transcripts.
- (5) Consider erroneous abatement and barred assessment procedures when working NMRG transcripts.

21.6.2.4.7.1  
(06-13-2017)  
**REVAL-One Taxpayer  
(One Sided)**

- (1) A one-sided REVAL is a successful merge posted to the invalid side of the TIN. Only one taxpayer is involved.
- (2) Input TC 041 with the taxpayer’s correct first name line, using the year digit of the most recent module account. This forces the account to the proper segment. See IRM 3.13.5.128, Invalid Segment Bypass (TC 041).

21.6.2.4.7.2  
(10-05-2017)

**REVAL-DUP One  
Taxpayer Involved**

- (1) REVAL-DUP transcripts generate when:
  - a. The SSA Data tape changes the validity of a Name Control (NC) and causes an attempted merge of two accounts.
  - b. Each account contains a TC 150 for the same period(s).
- (2) These transcripts generate automatically with the quarterly update of the SSA Data tape.
  - a. Transcripts contain data on both the “to” and “from” accounts.
  - b. REVAL-DUP transcripts may involve one or more taxpayers.
- (3) Research the correct and incorrect accounts. If only one taxpayer is involved, take the following action on the **incorrect** account:
  - a. Resequence the account to an IRSN.
  - b. Zero out the IRSN account after the merge to the IRSN has been completed.
  - c. Input TC 170 .00 when zeroing the account if TC 807 or transfer of a timely credit is required. If a TC 170/TC 176 is present, input TC 171. Use BS 05, with HC 4.
  - d. Input TC 971 AC 001 on the IRSN to cross reference the valid TIN.
  - e. Input TC 020 to the IRSN after all actions are complete and posted.
- (4) Take the following action on the **correct** account:
  - a. Input an entity change in the same cycle as the back out of the IRSN account, for the latest period name line to correct the name and address.

**Note:** A NMRG-DUP case is created if the name is changed on the correct account before the resequence posts. **DO NOT** input an entity change if the NC is accurate.

  - b. Analyze the returns to determine if adjustment action is necessary.

If	Then
An adjustment is necessary	Consolidate the returns on the correct account.
No adjustment is necessary	<ol style="list-style-type: none"> <li>1. Input a TC 290 .00 two cycles after the entity change posts.</li> <li>2. Use the appropriate refile <i>blocking series</i>.</li> <li>3. Attach both returns to the adjustment document.</li> </ol>

- (5) If the taxpayer received a refund under both the correct and incorrect accounts, follow erroneous refund procedures in IRM 21.4.5, Erroneous Refunds.

21.6.2.4.7.3  
(03-03-2017)

**REVAL-DUP Two  
Taxpayers Involved**

- (1) If a REVAL-DUP transcript generates with two taxpayers involved, follow instructions in IRM 21.6.2.4.6.1.2, NMRG-DUP Two Taxpayers Involved.

21.6.2.4.7.4  
(10-05-2017)

**REVAL-VEST**

- (1) A REVAL-VEST transcript generates when a resequence fails and both of the following conditions exist:

- A retention record is on one account and the same module is on the other account (either on retention or MF)
- The SSA Data tape changes the validity of name control causing it to post to the invalid side or on the ITIN.

(2) Research retention accounts for (valid and invalid for same TIN or on the ITIN and SSN).

If	Then
Consolidation is unnecessary or impossible after the resequence attempt	Leave an explanation in a case note on CII.
Consolidation is necessary (consider statute of limitations)	<ol style="list-style-type: none"> <li>1. Obtain an IRSN.</li> <li>2. Reactivate the retention years in question. See, IRM 21.5.2.4.13, Reinstating Retention Register Accounts.</li> <li>3. Input TC 041 to resequence the invalid TIN to the IRSN.</li> </ol>

21.6.2.4.7.5  
(10-05-2017)

**TC 370 Posts-One  
Account Has a TC 150**

(1) When the TC 370 posts and for the same module, only one account has a TC 150:

If	Then
The NC is not accurate on the account	Input an entity change to correct the name for the latest period name line.
An entity change was made on the correct account	Input TC 041 to merge the incorrect account on the IRSN to the correct account after the entity change has posted.

21.6.2.4.7.6  
(10-05-2017)

**TC 370 Posts - Both  
Accounts Have TC 150**

(1) When TC 370 posts and there is a TC 150 on both the correct and IRSN accounts for the same module, analyze them to determine if an adjustment action is necessary.



Row	If	Then
1	The correct account, same module, no adjustment needed	Input TC 020 on the IRSN.
2	The NC is not accurate on the correct account	Input an entity change to correct the name for the latest period name line.
3	The correct account's same module requires an adjustment (e.g., 25 percent omission of income)	<ol style="list-style-type: none"> <li>1. Zero out the IRSN's same module. Input TC 170 .00 if TC 807 or transfer of a timely credit is required. If TC 170/176 is present, input TC 171.</li> <li>2. Use BS 05, with appropriate HC.</li> <li>3. Input TC 971 AC 001 on the IRSN account to cross-reference the valid SSN.</li> <li>4. Input TC 020 to IRSN account after all actions taken on the IRSN are complete and posted.</li> <li>5. Adjust correct account's same module.</li> <li>6. Correct the name for the latest period name line in the same cycle as the back out of the IRSN.</li> </ol>

- (2) Adjust the correct account if the adjustment action is necessary for any other module. This can be done only after the name change, if input, is posted.

21.6.2.4.7.7  
(10-01-2005)  
**REVAL-576**

- (1) A REVAL-576 transcript generates when:
- A debit module or module with a TC 570 attempts to merge with a module containing a TC 576
  - The TIN validity of NC changes
- (2) Contact Examination for input of TC 577 to release the TC 576. Take the following action after the TC 577 posts:

If	Then
Only one account contains a TC 150	Input TC 041 to resequence the account.
Both accounts contain a TC 150	Follow REVAL-DUP procedures.

21.6.2.4.7.8  
(10-01-2005)  
**REVAL-400**

- (1) REVAL-400 transcripts generate when the file validity to which the account is returned is opposite to the correct account's validity.
- (2) Follow instructions in IRM 21.6.2.4.6.4, NMRG-400.

21.6.2.4.7.9  
(09-14-2016)  
**REVAL-424**

- (1) REVAL-424 transcripts generate when a resequence fails because:
- One or both accounts contain a tax module with an unreversed TC 424

- The TIN validity of the file to which the account is returned is opposite to the account's TIN validity

(2) After TC 424 is reversed, follow procedures in IRM 21.6.2.4.6, NMRG Procedures.

21.6.2.4.7.10  
(10-01-2005)  
**REVAL-RPS**

(1) REVAL-RPS transcripts generate when:

- The SSA Data tape changes the validity of the NC causing two accounts to attempt to merge
- Both accounts contain a combination of a TC 150 and multiple TC 610 (one is an RPS) for the same tax period

21.6.2.4.7.10.1  
(10-01-2024)  
**REVAL-RPS One  
Taxpayer Involved**

(1) Action required when one taxpayer is involved:

1. Resequence the incorrect account to an IRSN using TC 041.
2. Transfer the TC 610 to the correct account after the resequence is complete.
3. Zero out the IRSN account, using the appropriate HC. Input TC 170 .00 if a TC 807 or transfer out of a timely credit is required. Input TC 171 if TC 170 TC 176 is present.
4. Input TC 971 AC 001 on the IRSN to cross-reference correct TIN.
5. Input TC 020 to the IRSN after all other actions are complete and posted.
6. Correct the name for latest period name line, on correct account, **in the same cycle as the back out of the IRSN.**

21.6.2.4.7.10.2  
(10-01-2024)  
**REVAL-RPS Two  
Taxpayers Involved**

(1) If a valid TIN cannot be determined see IRM 25.23.4, IDTVA Paper Process.

21.6.2.4.7.11  
(10-01-2018)  
**REVALXXSSN**

- (1) REVAL SCRAMBLED SSN (REVALXXSSN) transcripts generate if the validity of the CN and SSN are opposite the validity of the segment to which it was returned after a failed merge on a scrambled SSN case. Reassign case as SCRM. Refer to the *Accounts Management Site Specialization Temporary Holding Numbers* listing for the appropriate number.
- (2) A REVAL SCRAMBLED SSN (REVALXXSSN) transcript may also generate when a resequencing account fails to merge because the SSN on the "to" account is equal to the spouse's SSN in any name line on the "from" account. See Mixed Entity procedures for help determining if any actions need to be taken. See IRM 21.6.2.4.4, Mixed Entity Procedures.

21.6.2.4.8  
(10-15-2024)  
**Tax Year Account Move  
Conditions Applicable  
for MXEN, SCRM, SSA2  
and NMRG Cases**

(1) The tax account information is moved when **any** of the following conditions are met:

- The Assessment Statute Expiration Date (ASED) is open.  
**Reminder:** If the ASED is expired or imminent on a tax return being reprocessed, **NEVER** abate tax on the "from" account until the reprocessing is complete and the tax has posted.

**Caution:** The ASED does not apply on a case that has been determined a nullity. The return must be considered valid in order

for the ASED to apply. Refer to IRM 25.6.1.6.14, Criteria for Establishing a Statute of Limitations Period, paragraph (3)(b), for additional information.

- There is a “-C” freeze on the tax year account. A “-C” freeze indicates the taxpayer is/was in a combat zone and the time period for filing a return for that tax year may have been extended.

**Note:** The -C freeze stays on the account for historical purposes even after the taxpayer is no longer in the CZ. When working an account that contains a -C freeze, additional research is required to determine that taxpayer’s CZ status. Research CC IMFOLE for the Combat indicator on Line 11, to determine the correct action to take based on the following: If Combat indicator is “1”, then the taxpayer is still serving in a combat zone. Any compliance activity such as assessing or collecting tax is prohibited. If the taxpayer has other issues or requests information, you may work these other issues and contact the taxpayer if needed. If Combat indicator is “2”, then the taxpayer is no longer a combat zone participant. Follow normal IRM procedures to work the case.

- There is a balance owed on the tax year account.

**Note:** Contact Automated Underreporter (AUR) if there is an AUR assessment which appears incorrect. See *AUR Reconsideration*, to determine who to contact. The contact may give you approval to reverse the AUR assessment. Document your AUR contact and their response on the CII case.

- The tax year account has an overpayment that must be refunded from the “to” account.

**Caution:** If there is an indication another area is considering action on the tax year account, e.g., an open control by Exam, AUR, Collections, etc., contact the area. The tax year may need to be moved based on the action they are taking on the account. Document your contact in the CII notes.

21.6.2.4.8.1  
(10-02-2023)

**Not Moving Specific  
Year Account  
Information**

- (1) Take the following actions when you have determined, per IRM 21.6.2.4.8, Tax Year Account Move Conditions Applicable for MXEN, SCRM, SSA2 and NMRG Cases, that it is not necessary to move posted tax account information. **Unless specifically noted, the actions listed in this paragraph apply to MXEN, SCRM, SSA2, and NMRG cases. The bullet items listed here are related to the actions required on the “IRSN”.**

- Refer the case to your Lead or designated individual for approval not to move the tax account information. If approved, the Lead or designated individual must notate approval in the **CII Case Notes**. employee must input a case note of “not moved” or specific determination made, prior to requesting approval.
- Establish a name line on the “to” account for the tax year not being moved. Include the name(s), filing status, and spouse’s SSN (if applicable) as shown on the return.

- Input a TC 971 AC 001 with the return received date on the “from” account to cross-reference the “to” account.
- After the name line has posted on the “to” account, input a TC 971 AC 017 on the “to” account to cross-reference the “from” account. Use the received date of the return not being moved.
- For MXEN, SCRM, and SSA2 cases, enter the following CII case note, filling in the applicable year: “Tax Year YYYY not filed by TP. See TC 971 AC 001 X-Ref”.

**Note:** If reactivation requires obtaining microfilm, a note on CII is sufficient indicating the location of the cross-reference tax year.

**Caution:** The ASED does not apply on a case that has been determined a nullity. The return must be considered valid in order for the ASED to apply. Refer to IRM 25.6.1.6.14, paragraph (3)(b), Criteria for Establishing a Statute of Limitation Period, for additional information. If the return is determined valid, obtain an IRSN in order to process the return for Taxpayer B.

(2) Take the following additional actions for the tax year(s) to remain posted on the account. **These additional actions listed in this paragraph apply ONLY to MXEN, SCRM, SSA2 cases. The bullet items listed here are related to the actions required on the “SSN”.**

- For the “from” tax year(s) account(s), (the tax year(s) account(s) not being moved), change the name line on the tax year(s) to: “NOT FILED] *NAMC*”. “*NAMC*” here represents the name control of the taxpayer who owns the SSN. You must type in the name control of the SSN owner instead of typing in “*NAMC*”. Also update the address to the most current address, if applicable.
- If the return that posted to the Common Number, on the “from” account tax year has Self-Employment (SE) income, input CRN 878/CRN 895 and/or CRN 879/CRN 896 to zero out primary SE and Medicare income. See IRM 21.6.4.4.14.2, Self-Employment Tax Adjustments.
- If the return that posted to the CN, on the **from** account tax year has unreported tip income, input CRN 892/CRN 899 to zero out the primary and secondary tip income. See IRM 21.6.4.4.14.5.1, Adjusting Form 4137, Social Security and Medicare Tax on Unreported Tip Income.
- If an overpayment on the tax year account not being moved is over one-year old, move the overpayment to excess collections.

**Note:** If the taxpayer has a valid TIN and issuing a refund, move the tax year account to the taxpayer’s valid TIN.

- Any overpayment that has been offset to a Bureau of the Fiscal Service (BFS) debt and must be reversed, use HC 4. If the overpayment is over one year old, move it to excess collections. A letter must be sent to the taxpayer who has the BFS debt, notifying them of the reversal. If the BFS offset is over 6 years old, a manual reversal is required. Refer to IRM 21.4.6.5.13, Mixed Entity Cases with TOP Offsets, and IRM 21.4.6.5.14, Scrambled SSN Cases with TOP Offsets.
- Reverse any of the IRS offsets. If the overpayment is over one-year old, move the overpayment to excess collections. Send a letter to the SSN owner informing them of the overpayment reversal.
- If adjusting 2008 and FTHBC was claimed by the invalid taxpayer, see IRM 21.6.4.4.17.4, Manually Adjusting the Recapture Amount, to update the CC IMFOLF information.

21.6.2.4.8.2  
(03-18-2022)  
**Moving Specific Year  
Account Information**

- (1) If there are 180 or more days remaining before the ASED expires, reprocess the return. See IRM 21.5.1.5.5, Processing/Reprocessing CII Tax Returns, and IRM 21.5.2.4.23, Reprocessing Returns/Documents. If reprocessing a return back to its original TIN, edit with SPC "B".
- (2) If there are less than 180 days remaining before the ASED expires, refer the return to Statute for a prompt assessment.

**Caution:** The ASED does not apply on a case that has been determined a nullity. The return must be considered valid in order for the ASED to apply. Refer to IRM 25.6.1.6.14 (3)(b), Criteria for Establishing a Statute of Limitations Period, for additional information.

**Reminder:** If the tax year account is within 180 days of the ASED, **DO NOT** abate tax on the "from" account prior to the tax being posted on the "to" account. Once the return has been reprocessed and the tax information has posted, or a prompt assessment has been made on the "to" account, the "from" account may be backed off to the correct amount.

- (3) If the ASED is expired for the tax year(s) at issue, and move conditions are met, take action to move the tax account information as appropriate. If applicable, initiate a manual account transfer using Form 12810, Account Transfer Request Checklist. See IRM 21.5.2.4.23.9, Moving Assessments.

**Note:** After the tax account information has posted, input the applicable item reference numbers (IRN) to the "to" account (e.g., IRN 888, 896).

- (4) For general information when the tax year account requires transfer via Form 12810 per the guidelines above, see IRM 25.6.1.9.9.3, Correct Records on Expired Statute Periods. Also see (7) below to expedite the processing and/or prevent delays of Form 12810.
- (5) When the tax year account requires transfer via Form 12810, the tax year account must be in debit or zero balance. Accounting rejects any requests where the tax year account is showing or will show, once Form 12810 transfer has been completed, a credit balance. Resolve credit balances, whether as a refund to the correct taxpayer, if allowable, or as a transfer to Excess Collections. Make sure the entity information for the IRSN account has posted and all freeze conditions are resolved prior to sending Form 12810 to Accounting.
- (6) If all other statute expiration dates have expired and there is no indication of activity or pending activity on the tax year account, do not move an incorrectly posted tax year if the Collection Statute Expiration Date (CSED) is expired or has less than 10 months remaining before it expires. No additional account moving action is required on these tax years.
- (7) See the following IRM sections for proper processing of Form 12810:
  - Form 12810 requires processing within a six-day timeframe per IRM 3.17.21.6 (3), Master File Account Transfers-Out.

**Reminder:** Ensure you submit Form 12810 to the appropriate accounting function via EEFax or e-mail.

- Any forms that are rejected by SP are sent back to the originator using an electronic format, by e-mail or EEFax. This prevents unnecessary delays, per IRM 3.17.21.6.1 (1), Processing Account Transfers to the Master File (IMF/BMF).
- The employee assigned to complete the transfer needs to open a control base, using category IRRQ, when it is determined that the transfer request is required, per IRM 3.17.21.6.1 (8), Processing Account Transfers to the Master File (IMF/BMF).

21.6.2.4.9  
(10-01-2025)  
**Communication  
Procedures When  
Common Number (CN)  
Determination Cannot  
Be Made**

- (1) Communications with taxpayers may be associated with research of a case, the closing/resolution of a case or an interim contact to let taxpayers know that IRS needs more time and/or additional information to complete the processing of the request.
- (2) Communications may be written or verbal (by telephone). Refer to IRM 21.3.3.4.2.2.1, Required Information for Interim and Closing Letters, and IRM 21.1.1.4, Communication Skills, for supporting guidance.

**Note:** International taxpayers are those with an address that is not in the 50 states, District of Columbia, or an APO/DPO/FPO address. APO, DPO, and FPO addresses are considered domestic addresses.

- (3) Some of the commonly used letters when working a TIN-related issue include:
  - Letter 239C, TIN-Related Problem Resolution, to request additional information from the taxpayer(s).
  - Letter 5064C, ID Theft In-Process Letter, used by IDT employees to request additional information from the taxpayer(s).
  - Letter 257C, SSN Invalid; Contact SSA (Refund Delay), to advise the taxpayer of the TIN they should use or to contact SSA.
  - Letter 4675C, Identity Theft - Temporary Number Assignment Letter (For use when an IRSN is assigned), to inform the taxpayer they have been assigned an IRSN.
  - Letter 673C, Duplicate Returns Filed; Adjustment or Refund Explained, to advise the taxpayer when return(s) have been combined.

**Reminder:** The CII capture function must be used when sending a letter. Refer to IRM 21.5.1.5.1, CII General Guidelines, for additional information.

- (4) The IAT Letters tool in the IAT Task Manager must be used to input letters issued to the taxpayer(s). The tool provides a simple format for selecting the required paragraphs, manually editing the TIN and/or address and adding a history item. See Exhibit 21.2.2-2, ACCOUNTS MANAGEMENT MANDATED IAT TOOLS, for more information.

21.6.2.4.9.1  
(10-01-2025)  
**Requests for Additional  
Information (Telephone  
and/or Written)**

- (1) Employees are required to contact the taxpayer(s) by telephone and/or by mail to obtain the necessary information when a Common Number (CN) determination cannot be made through internal research,.
- (2) Correspond with the taxpayer(s) using Letter 239C, TIN-Related Problem Resolution, and include the questionnaire.
  - Use IAT to input Letter 239C.
  - Ensure the correct address is used when issuing any correspondence.



- Reference any missing information, if applicable.
- Provide information to allow the taxpayer to reply either by mail, EEFax, Document Upload Tool (DUT), or telephone.
- Inform the taxpayers they have 30 days (60 days for International) from the date of the letter to respond.
- Capture an image of the letter(s) on the Correspondence Imaging Inventory (CII) case file.
- Attach a pdf copy of all Letter 239C to the CII case file.
- Suspend the case for 40 days (70 days for International cases).
- Update the control base activity to 239C1/XXX (XXX = Julian purge date) and status code M.

**Caution:** Do not advise the taxpayer to contact SSA for a “Social Security Administration Social Security Number Verification” printout.

**Note:** It is not necessary to send the questionnaire Letter 239C again if it has already been sent due to previous IRM procedures (e.g., IDT sends questionnaire Letter 5064C). Also, if the letter has been sent **AND** a CN ownership determination has already been made, it is not necessary to proceed with the guidelines in this subsection.

- (3) When corresponding with the taxpayer to make a CN ownership determination, select **paragraphs d through k** to include the questionnaire.
- (4) The questionnaire process moves in progressive stages that afford the taxpayer ample opportunity to provide the requested information. If at any stage the necessary information for a CN ownership determination is received **AND** any applicable suspense periods for that stage have expired, it is not necessary to proceed to the next stage.

21.6.2.4.9.1.1  
(10-01-2025)

**Telephone Contact  
Guidelines (Associated  
with the Letter 239C  
Common Number (CN)  
Questionnaire)**

- (1) Allow 21 days from the input date of the Letter 239C before IRS-initiated telephone contact is attempted (to allow the taxpayer to receive the letter).
- (2) The following defines a valid attempt to contact the taxpayer by telephone:
  - If a telephone number is available, then a call during the hours provided (if listed), followed by, if necessary, another call on a subsequent day constitutes a valid attempt. If you can leave a phone message allow the taxpayer 5 business days to return your call.

**Caution:** If you leave a message for the taxpayer, do not provide any account information. Be especially careful when leaving a message on a number not obtained by a Letter 239C response.

- (3) If contact is made with the taxpayer, advise the taxpayer you will begin by asking some questions to verify their identity. Refer to paragraphs (22) - (24) of IRM 21.1.1.4, Communication Skills, for guidance specific to outgoing calls.
- (4) Because telephone contact for these cases involves undetermined ownership of the CN, guidance in IRM 21.1.3.2.3, Required Taxpayer Authentication, must be followed to ensure you are speaking to the appropriate taxpayer and to prevent unauthorized disclosure of tax information. Do not ask questions that might inadvertently disclose information merely by asking the question. Do not provide any information to the taxpayer unless specifically authorized to do so.



**Note:** Follow guidance in IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication, and the related subsections when communicating with third parties.

**Note:** Guidance in IRM 21.1.3.4, Other Third-Party Inquiries, authorizes you to accept information from any third-party even if the provider of the information does not have a written or oral authorization from the taxpayer.

- (5) After authenticating the individual to whom you are speaking, ask the taxpayer if they recently received a letter from the IRS. If the taxpayer indicates they have not received a letter from the IRS, provide an explanation of the letter they will be receiving. Ask them if they would like to continue with the call or prefer to call back after they have received the letter. If the taxpayer would like to continue with the call, complete High-Risk disclosure to verify the identity of the person you are speaking with following IRM 21.1.3.2.4, Additional Taxpayer Authentication.
- (6) Preface the asking of the questions below with the following statements to the taxpayer:

**Note:** Modify your statements and questions appropriately to the taxpayer if you are working a True Scrambled SSN case. If you are working a True Scrambled SSN case, tell the taxpayer that it appears the Social Security Administration has assigned the SSN to more than one individual. Strongly recommend that the taxpayer contact SSA as soon as possible. Any information the taxpayer provides by answering these questions will assist SSA.

***“Our records indicate that the Social Security Number you used on your tax return for the tax year(s) of ‘YYYY’ (state the tax year(s) in question). was also used by another individual on their federal tax return. Disclosure laws prevent us from providing any information regarding the other individual. We would like to ask you a few questions in order to determine which individual should be using the Social Security Number for the filing of federal tax returns.”***

***“The IRS does not issue Social Security Numbers, and the IRS does not determine who the true owner of the Social Security Number is for the purposes of Social Security benefits. The Social Security Administration is a separate government agency and is the final authority on determining the ownership of the Social Security Number. We recommend strongly that you contact your local Social Security Administration office to ensure that your Social Security records are correct. The questions we would like to ask you today, consequently, pertain only to the filing of your federal income tax return. ”***

***“The questions are based on information received from the Social Security Administration. The answers you provide will assist us in resolving this issue as quickly as possible. An incorrect answer or a response of “I don’t know” will not necessarily result in the Social Security Number not being assigned to you for federal income tax purposes.”***

***“Are you willing to answer the questions?”***

- If the taxpayer indicates they are not willing to answer the questions, simply thank the taxpayer for their time and inform the taxpayer that our

determination will be made based on the information at hand. Inform the taxpayer that they will receive a letter regarding our determination within 6 to 8 weeks.

- If the taxpayer asks for the questions to be sent by mail, inform the taxpayer that the questions not already listed on the letter they received must be given and answered during direct telephone conversation. If necessary, you may inform the taxpayer that this method is intended to ensure that the person using the Social Security number in error does not have the opportunity to research and find the correct answers.
- If the taxpayer is willing to answer the questions, proceed with asking the questions in the questionnaire portion of the Letter 239C and the questions in IRM 21.6.2.4.9.1.2, Supplementary Questions (Associated with Letter 239C Common Number Questionnaire). **Have a copy of the NUMIDENT print available, related to the SSN, when asking the Supplementary Questions.**

**Caution:** Do not respond in any way that might be construed as a confirmation or a rejection of the validity of the taxpayer's response. The purpose of asking the questions is to obtain information for consideration, not to provide information to the taxpayer. Indications of confirmation or rejection would constitute providing information to the taxpayer.

- On the *TIN-Related Problem Research Sheet* record the answers you receive.
- We can make a determination without the questionnaire and documents in our file, but if an ownership determination is not made, the taxpayer will not receive their refund unless they have met all the conditions of IRM 21.6.2.4.5.6, Determining if the Refund Should Be Released.
- A True Scrambled SSN Case requires the actual documents, completed by the taxpayer, for the file going to SSA. If you believe the number is a True Scrambled, tell the taxpayer to send the documents requested in the Letter 239C and the questionnaire as soon as possible.
- **After all the questions have been asked** and the answers recorded, state the following to the taxpayer:  
*"Thank you for the information you have provided. When we have completed our gathering and reviewing of information, we will notify you by mail of our determination. The expected time frame for the process of review and notification is generally 6 to 8 weeks. If possible, we will issue our determination more quickly than the expected time frame."*  
*"Please keep in mind the information we provided earlier in the conversation: The IRS does not issue Social Security Numbers, and the IRS does not determine who the true owner of the Social Security Number is for the purposes of Social Security benefits. The Social Security Administration is a separate government agency and is the final authority on determining the ownership of the Social Security Number. We recommend strongly that you contact your local Social Security Administration office to ensure that your Social Security records are correct. The questions we have asked today, consequently, pertain only to the filing of your federal income tax return."*

**Caution:** Because this case involves an SSN of undetermined ownership, we cannot disclose any further information. Also, be careful not to indicate any pre-determinations you may have arrived at based on the answers you received.

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3				# # # # #

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21.6.2.4.9.2  
(10-01-2025)

- (1) Follow the guidance below to determine the appropriate actions for a Common Number (CN) owner determination case:

**Actions Based on No Response or Taxpayer Responses to Letter 239C and/or Supplementary Questions Sent to Determine Common Number (CN) Ownership**

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**Caution:** If the case is a True Scrambled SSN, apply the following procedures only for research purposes. Keep in mind that all True Scrambled SSN cases will go through the scramble process and will be sent to SSA for resolution. Do not make a determination of ownership for a True Scrambled SSN case.

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**Note:** If one taxpayer responds with substantiation of identity theft before the suspense period from the date the second Letter 239C request has expired, do not take action to immediately resolve. Allow the suspense period to expire before resolving case.

21.6.2.4.9.3  
(10-01-2025)

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21.6.2.4.10  
(10-03-2022)  
**Economic Impact  
Payment (EIP) and  
Multiple Taxpayers  
Using the Same TIN**

- (1) Economic Impact Payments (EIP) are advance payments of the Recovery Rebate Credit (RRC). IRC 6428, created the first EIP (EIP1), IRC 6428A, created the second EIP (EIP2), and IRC 6428B, created the third EIP (EIP3). See IRM 21.6.3.4.2.13, Economic Impact Payments, for more information.
- (2) EIP1 was required to be issued by December 31, 2020, EIP2 by January 15, 2021, and EIP3 by December 31, 2021. EIP1 and EIP2 refunds were issued from tax year 2020 and EIP3 from tax year 2021. Only the EIP1 refund could offset to child support. See IRM 21.6.3.4.2.13.1, Economic Impact Payments - Account Information, for specifics as relates to each of EIP eligibility and the transaction codes used to identify the payments.
- (3) **All** cases resolved using IRM 21.6.2.4, TIN Related Problems Procedures, **must** be researched to determine if EIP was issued. If EIP was issued, it is necessary to identify who received the payment.

**Caution:** **Do not** assume EIP is not impacted because the case is assigned for a tax year other than 2020/2021.

21.6.2.4.10.1  
(10-01-2024)  
**Economic Impact  
Payment (EIP) – Account  
Research**

- (1) Economic Impact Payments (EIP) may be identified by:
  - An *account transaction* on the 2020/2021 module as a TC 290, containing Credit Reference Number(s) (CRN) 338 or 257, and Reason Codes(s) (RC) attributable to the EIP, see IRM 21.6.3.4.2.13.1, Economic Impact Payments (EIP) - Account Information; **and**,
  - An *entity transaction* on CC IMFOLE as TC 971 AC 199 MISC field which identifies the source used to determine the eligibility and amount of the EIP, or why EIP was not allowed. See IRM 21.6.3-2, TC 971 AC 199 MISC Field Descriptions for Economic Impact Payments (EIPs), for more information.

**Note:** A TC 971 AC 195 may be present instead of a TC 971 AC 199, or both may be present

**Example:** A married filing joint return with one child would post as:

Primary CC IMFOLT	Secondary CC IMFOLT
TC 766 \$2,400 CRN 338	TC 290 .00
TC 766 \$500 CRN 257	
TC 846 \$2,900	
TC 290 .00	

Primary CC IMFOLA	Secondary CC IMFOLA
TC 290 .00	TC 290 .00
RC 001 / 213 / 209 HC 3	RC 001 / 213 / 209 HC 3
CRN 338 \$2,400	CRN 338 .00
CRN 257 \$500	



Primary CC IMFOLE	Secondary CC IMFOLE
TC 971 AC:199	TC 971 AC:199
MISC:0145000 REB2019	MISC:0145000 REB2019

See IRM 21.6.3.4.2.13, Economic Impact Payment – Account Information, for more information.

- (2) Taxpayer A is the *valid* taxpayer who correctly used the taxpayer identification number (TIN) and is to remain on the *valid* common number (CN). Taxpayer B is the *invalid* taxpayer who incorrectly used the TIN and must be reprocessed to their valid TIN, if located, or to an *invalid* internal revenue service number (IRSN).
- (3) If EIP was **not** issued, continue to the case specific IRM and follow normal procedures.
- (4) If EIP was issued, use the table below to determine who received the EIP when the case involves a TIN-related problem.

Row	If	And	Then
1	MXEN determination,	TP A posted first,	<ul style="list-style-type: none"> <li>The valid taxpayer received their EIP.</li> <li>Continue to case specific IRM and follow normal procedures.</li> </ul>
2	MXEN determination,	TP B posted first and EIP was issued by direct deposit,	<ul style="list-style-type: none"> <li>The valid taxpayer did not receive their EIP.</li> <li>Continue to paragraph (5) as adjustment to EIP is needed.</li> </ul>
3	MXEN determination,	TP B posted first and EIP was issued by paper check,	<ul style="list-style-type: none"> <li>Review the address, including the cycle date of the last change, to determine who the check was mailed to.</li> <li>Continue to paragraph (5) as an adjustment to EIP may be needed.</li> </ul>
4	MXEN determination	More than one EIP was issued from one or more TINs	<ul style="list-style-type: none"> <li>Research accounts to determine who received each refund.</li> <li>Continue to paragraph (5) as an adjustment to EIP is needed.</li> </ul>

**Reminder:** Addresses on taxpayers' accounts may have been updated multiple times. In an effort to ensure determinations of receipt are correct, it is suggested IDRS CC FINDS is used to compare address updates with

the cycle date of the TC 846 for the payment in question. This CC provides a long-term history of the taxpayer's address and cycle dates for each change.

- (5) The filing status from the return used to compute EIP plays an important role in your research and how adjustments are input. Married Filing Joint (MFJ) accounts reflect the transactions on both the primary and secondary tax year 2020/2021 and entity modules. The adjustment on the primary module includes the significant amounts, and the adjustment on the secondary module posts with .00 amounts.

For Joint tax returns, you must:

1. Determine where the EIP is located (primary or secondary TIN).
2. Determine if the original entity transaction(s) was applied to only one spouse or was split between spouses.
3. Determine if one or both spouses' entity transaction requires an update.

**Note:** Entity transactions TC 971 AC 199 are systemically updated from tax account adjustments on the 2020/2021 module and **cannot** be manually updated. When an entity transaction requires manual update, a TC 971 AC 195 must be used.

#### 21.6.2.4.10.2 (10-24-2022)

#### Economic Impact Payment (EIP) – Manual Adjustments – General Information

- (1) The CRN(s) used to adjust EIP are determined by the facts and circumstances of the case.
- (2) Manual adjustments to EIP when resolving TIN-related problems allows for a “balancing” of the accounts. This includes “moving” the EIP refund from one account/module to another using a credit transfer, and an adjustment for the EIP as part of the account resolution on TIN-related problems.
- (3) When inputting manual adjustments for any EIP, use reason codes 214 - 219 shown in IRM 21.6.3.4.2.13.1 (3), Economic Impact Payments - Account Information, as appropriate. When inputting an adjustment using CRN 338 and/or CRN 257, the first two positions must be 000. The same reason codes and CRNs are used for both the negative and positive adjustments.
- (4) Generally, adjustments apply to both spouses, and if so, use the CRNs and reason codes (RCs) shown in IRM 21.6.3.4.2.13.1 (3), Economic Impact Payments – Account Information. When these reason codes are used, the system updates the entity transactions (TC 971 AC 199) for both spouses by splitting the adjustment and applying half to each spouse.

**Reminder:** Adjustments to EIP1 and EIP2 must be input separately and use a post delay code (PDC) to prevent unpostable transactions.

- (5) Prior to adjusting joint returns, review the TC 971 AC 199/195 amount shown on each TIN. For tax year 2020/2021 the TC 971 AC 199 is systemically generated **only** when decreasing EIP. If multiple EIP adjustments on the same TIN are needed, input each adjustment separately using posting delay and *hold codes* to accurately reflect the amount each spouse received.
- (6) Reverse the entire EIP adjustment using the same CRNs shown on CC IMFOLA, and RC 214-219 in the third position as appropriate.

**Reminder:** When a secondary TIN is present, you must include that TIN in the “XREF-TIN” field to ensure the adjustment updates the secondary entity transaction amount.

(7) Manual adjustments create a systemic TC 971 AC 199 in the entity. The values for the “MISC” field are:

- REBADJ - EIP allowed or increased (tax year 2021 only)
- REVREB - EIP reversed or reduced (tax year 2020 and 2021)

**Note:** TC 971 AC 199 REBADJ **does not** generate systemically after cycle 202050. TC 971 AC 199 REVREB **does** generate systemically after cycle 202050.

**Note:** The combined dollar amount associated with the TC 971 AC's 199/195 are used to compute the Recovery Rebate Credit (RRC) on the 2020/2021 return.

(8) When decreasing EIP, the TC 971 AC 199 entity transaction is systemically generated. When making a positive adjustment to EIP with HC 4, manual input of TC 971 AC 195 entity transaction is required.

(9) For mixed entity (MXEN) cases, follow IRM 21.6.2.4.10.2.1, Mixed Entity EIP Adjustments

(10) For no merge (NMRG) cases, follow IRM 21.6.2.4.10.2.2, No Merge EIP Adjustments.

(11) For scrambled SSN (SCRM/SSA2) cases, follow IRM 21.6.2.4.10.2.3, Scrambled SSN/SSA2 EIP Adjustments.

#### 21.6.2.4.10.2.1

(10-03-2022)

#### Mixed Entity EIP Adjustments

(1) Follow the instructions in this section in conjunction with the instructions in IRM 21.6.2.4.4, Mixed Entity Procedures, for account resolution.

**Reminder:** Entity information on all TINs should be resolved prior to taking steps shown below (e.g., name, address).

(2) When the EIP1 was computed based on a mixed entity (MXEN) return **and** the payment **was** involved in an offset to a child support debt, refer to the table below.

Tax Year used for EIP1 eligibility	Valid Taxpayer	Tax Year 2020 Module Actions
<b>Scenario 1</b> TP B posted first	<ul style="list-style-type: none"> <li><b>All</b> of the original EIP1 was offset to a child support obligation <b>OR</b></li> <li><b>Some</b> of the original EIP1 was offset to a child support obligation <b>AND</b></li> <li><b>TP A</b> received the portion of EIP1 in excess of the amount offset to child support.</li> </ul>	Continue MXEN case resolution following IRM 21.6.2.4.4, Mixed Entity Procedures.
<b>Scenario 2</b> TP B posted first	<ul style="list-style-type: none"> <li><b>Some</b> of the original EIP1 was offset to a child support obligation <b>AND</b></li> <li><b>TP B</b> received the portion of EIP1 in excess of the amount offset to child support.</li> </ul>	Continue to paragraph (4)

- (3) For mixed entity (MXEN) cases involving all other EIP, follow the procedures outlined in the table below:

Tax Year used for EIP eligibility	And	Tax Year 2020 and/or 2021 Module Action
<b>Scenario 1</b> MXEN - TP B posted first	The EIP was not issued	Continue MXEN case resolution following IRM 21.6.2.4.4, Mixed Entity Procedures.
<b>Scenario 2</b> MXEN - TP B posted first	The EIP was issued to TP B	Continue to paragraph (5)
<b>Scenario 3</b> MXEN - TP B posted first	The EIP was issued to TP A	Continue MXEN case resolution following IRM 21.6.2.4.4, Mixed Entity Procedures.
<b>Scenario 4</b> MXEN - TP B posted first	<ul style="list-style-type: none"> <li>The EIP was issued to TP B</li> <li><b>AND</b></li> <li>TP B received EIP on the correct TIN</li> </ul>	Continue to paragraph (5)

- (4) When referred to this paragraph because EIP1 payment **was** involved in offset to a child support obligation in scenario 2 above, take the following actions:
- If any portion of EIP1 was issued to TP B, follow procedures in IRM 21.5.2.4.23.10, Moving Refunds, to move the EIP *from* TP A's 2020 module *to* TP B's correct TIN 2020 module. Input a TC 570 on the credit side (TC 848) when inputting the credit transfer. See IRM 21.5.8.4.5, TC 570 and Bypass Indicator.

2. Input TC 470 CC 90 on the 2020 module for TP B.
3. Adjust TP B's 2020 module to reflect the amount of EIP1 issued using the same CRN(s) shown on TP A's CC IMFOLA 2020, RC 214-219 in the third position as appropriate, and HC 4.
4. Adjust TP A's 2020 module to reduce the amount of EIP1 on the module to reflect the exact amount of EIP1 applied to the child support obligation. Input TC 290 .00 with BS 05, SC 0, the appropriate CRN(s) and amount(s), RC(s), and HC 4.
5. Input a TC 971 AC 195 on TP B's entity using the *from* account TC 971 AC 199 entity information for the transaction date and MISC field inputs.
6. Continue MXEN case resolution following normal procedures.

**Reminder:** Do not request repayment of any amount of EIP the taxpayer received in excess of the amount they are entitled to. This includes an offset to a child support debt.

- (5) When referred to this paragraph involving all other EIP in scenarios 2 and 4 above, take the following actions:

**Reminder:** Adjustments to EIP1 and EIP2 must be input separately and use a post delay code (PDC) to prevent unpostable transactions.

1. If any portion of EIP was issued to TP B, follow procedures in IRM 21.5.2.4.23.10, Moving Refunds, to move the EIP *from* TP A's 2020 and/or 2021 module *to* TP B's correct TIN 2020 and/or 2021 module. Input a TC 570 on the credit side (TC 848) when inputting the credit transfer. See IRM 21.5.8.4.5, TC 570 and Bypass Indicator.
2. Input TC 470 CC 90 on the 2020 and/or 2021 module for TP B.
3. Adjust TP B's 2020 and/or 2021 module to reflect the amount of EIP issued using the same CRN(s) shown on TP A's CC IMFOLA 2020, RC 214-219 in the third position as appropriate, and HC 4.
4. Adjust TP A's 2020 and/or 2021 module to fully back out the EIP using the same CRN(s) as shown on CC IMFOLA, RC 214-219 in the third position as appropriate, and HC 4.
5. Input a TC 971 AC 195 on TP B's entity using the *from* account TC 971 AC 199 entity information for the transaction date and MISC field inputs.
6. Continue MXEN case resolution following normal procedures.

**Reminder:** Do not request repayment of any amount of EIP the taxpayer received in excess of the amount they are entitled to.

21.6.2.4.10.2.2  
(10-03-2022)  
**No Merge EIP  
Adjustments**

- (1) Follow the instructions in this section in conjunction with the instructions in IRM 21.6.2.4.6, NMRG Procedures, for account resolution.

**Reminder:** Entity information on all TINs should be resolved prior to taking steps shown below (e.g., name, address).

**Reminder:** There is no requirement for the valid TIN to contain the most modules/information.

- (2) For no merge (NMRG) cases, follow the procedures outlined in the table below:

Scenario	And	Then
(1) • One taxpayer involved <b>AND</b> • No EIP was issued	Intentionally left blank	Follow IRM 21.6.2.4.6, NMRG Procedures.
(2) • One taxpayer involved <b>AND</b> • EIP was issued on valid TIN	• Resequencing action required <b>AND</b> • <b>ALL</b> years meet “no move” criteria (e.g., ASED expired)	Follow IRM 21.6.2.4.8.1, Not Moving Specific Year Account Information
(3) • One taxpayer involved <b>AND</b> • EIP was issued on valid TIN	• Resequencing action required <b>AND</b> • <b>Some</b> years meet “no move” criteria (e.g., ASED expired)	Continue to paragraph (4)
(4) • One taxpayer involved <b>AND</b> • EIP was issued on valid TIN	• Resequencing action required <b>AND</b> • <b>ALL</b> years meet “move-” criteria (e.g., balance due, -C freeze)	Continue to paragraph (5)
(5) • Two taxpayers involved <b>AND</b> • EIP was issued	Resequencing action required	Follow IRM 21.6.2.4.6.1.2, NMRG-DUP Two Taxpayers Involved
(6) • Two taxpayers involved <b>AND</b> • EIP was issued	Determined mixed entity	Follow IRM 21.6.2.4.10.2.1, Mixed Entity EIP Adjustments, and IRM 21.6.2.4.4, Mixed Entity Procedures

- (3) If a manual adjustment to EIP is **not** required as part of account resolution, continue to the case specific IRM and follow normal procedures.
- (4) When referred to this paragraph because EIP and resequencing action on NMRG case is required in scenario 3 above, take the following actions:
1. Resequence invalid TIN to IRSN.
  2. Reprocess any returns that meet “move” criteria from the invalid TIN or IRSN, to the valid TIN per IRM 21.6.2.4.8.2, Moving Specific Year Account Information.
  3. Fully back out all tax years on the IRSN sent for reprocessing to the valid TIN.
  4. Follow IRM 21.6.2.4.8.1, Not Moving Specific Year Account Information, for remaining tax years on IRSN.
  5. Follow procedures in IRM 21.5.2.4.23.10, Moving Refunds, to move the EIP from the IRSN module(s) to the valid TIN's module(s). Input a TC 570 on the credit side (TC 848) when inputting the credit transfer. See IRM 21.5.8.4.5, TC 570 and Bypass Indicator.

6. Input TC 470 CC 90 on the valid TIN module(s).
  7. Adjust the valid TIN's module(s) to reflect the amount of EIP issued using the same CRN(s) shown on CC IMFOLA 2020 "from" account, RC 214-219 in the third position as appropriate, and HC 4.
  8. Fully back out the EIP on the IRSN's module(s) using the same CRN(s), as shown on CC IMFOLA, RC 214-219 in the third position as appropriate, and HC 4.
  9. Input a TC 971 AC 195 on TP B's entity using the *from* account TC 971 AC 199 entity information for the transaction date and MISC field inputs.
  10. Continue NMRG case resolution following normal procedures.
- (5) When referred to this paragraph because EIP and resequencing action on NMRG case is required in scenario 4 above, take the following actions:

**Reminder:** Adjustments to EIP1 and EIP2 must be input separately and use a post delay code (PDC) to prevent unpostable transactions.

1. Resequence valid TIN to IRSN.
2. Resequence invalid TIN to valid TIN.
3. Reprocess any returns there are 180 or more days remaining before the ASER expires from the IRSN to the valid TIN per IRM 21.6.2.4.8.2, Moving Specific Year Account Information.
4. Fully back out all tax years on the IRSN sent for reprocessing to the valid TIN.
5. Follow IRM 21.6.2.4.8.1, Not Moving Specific Year Account Information, for remaining tax years on IRSN.
6. Follow procedures in IRM 21.5.2.4.23.10, Moving Refunds, to move the EIP from the IRSN module(s) to the valid TIN's module(s). Input a TC 570 on the credit side (TC 848) when inputting the credit transfer. See IRM 21.5.8.4.5, TC 570 and Bypass Indicator.
7. Input TC 470 CC 90 on the valid TIN's module(s).
8. Adjust the valid TIN's module(s) to reflect the amount of EIP issued using the same CRN(s) shown on CC IMFOLA "from" account, RC 214-219 in the third position as appropriate, and HC 4.
9. Fully back out the EIP on the IRSN's module(s) using the same CRN(s) as shown on CC IMFOLA, RC 214-219 in the third position as appropriate, and HC 4.
10. Input a TC 971 AC 195 on TP B's entity using the *from* account TC 971 AC 199 entity information for the transaction date and MISC field inputs.
11. Continue SCRM/SSA2 case resolution following normal procedures.

21.6.2.4.10.2.3  
(10-03-2022)  
**Scrambled SSN/SSA2  
EIP Adjustments**

- (1) Follow the instructions in this section in conjunction with the instructions in IRM 21.6.2.4.5, Scrambled SSN Case Procedures, for account resolution.

**Reminder:** Entity information on all TINs should be resolved prior to taking steps shown below (e.g., name, address).

- (2) For scrambled SSN (SCRM/SSA2) cases, follow the procedures outlined in the table below:



Row	Scenario	And	Then
1	Taxpayer 1 received EIP	Resequencing Taxpayer 1 to IRSN 1	Follow IRM 21.6.2.4.5, Scrambled SSN Case Procedures
2	Taxpayer 2 received EIP	Resequencing Taxpayer 1 to IRSN 1	Continue to paragraph (4) for moving EIP to “balance” the accounts
3	Duplicate EIP refunds issued to same taxpayer (e.g., CN and invalid TIN)	Intentionally left blank	Continue to paragraph (4) for moving EIP to “balance” the accounts

- (3) If a manual adjustment to EIP is **not** required as part of account resolution, continue to the case specific IRM and follow normal procedures.
- (4) When referred to this paragraph for moving EIP on SCRM/SSA2 cases in scenarios 2 or 3 above, take the following actions:

**Reminder:** Adjustments to EIP1 and EIP2 must be input separately and use a post delay code (PDC) to prevent unpostable transactions.

1. If EIP was issued to TP 2 on TP 1's module(s), follow procedures in IRM 21.5.2.4.23.10, Moving Refunds, to move the EIP from the IRSN to the valid TIN's module(s). Input a TC 570 on the credit side (TC 848) when inputting the credit transfer. See IRM 21.5.8.4.5, TC 570 and Bypass Indicator
2. Input TC 470 CC 90 on the valid TIN module(s).
3. Adjust the “to” account module(s) to reflect the amount of EIP issued using the same CRN(s) shown on CC IMFOLA “from” account 2020, RC 214-219 in the third position as appropriate, and HC 4.
4. Fully back out the EIP on the “from” account module(s) using the same CRN(s) as shown on CC IMFOLA, RC 214-219 in the third position as appropriate, HC 4.
5. Input a TC 971 AC 195 on TP B's entity using the *from* account TC 971 AC 199 entity information for the transaction date and MISC field inputs.
6. Continue SCRM/SSA2 case resolution following normal procedures.

21.6.2.4.11  
(02-04-2022)  
**Advance Child Tax Credit (AdvCTC)**

- (1) The American Rescue Plan Act (ARPA) of 2021 was enacted on March 11, 2021. Section 9611 of ARPA increases the Child Tax Credit (CTC) for tax year (TY) 2021 and authorizes qualified individuals to receive periodic advance payments (in equal amounts) of up to 50 percent of the estimated Child Tax Credit (CTC).
- (2) Advance Child Tax Credit (AdvCTC) is an advance payment of the Child Tax Credit (CTC) for tax year 2021. Eligibility for the payment is based on the CTC shown on the TY 2020 return (2019 if a 2020 return has not posted). Advance payments are not subject to reduction or offset. Individuals who had not filed a 2020 or 2019 return, and did not have a filing requirement, used the “Non-Filer Sign Up Tool” on IRS.gov to file a 2020 tax return.

- (3) Advance payments were made monthly from July 2021 through December 2021 to eligible taxpayers. See IRM 21.6.3.4.1.24.2, Advance Child Tax Credit (AdvCTC), for more information.
- (4) *All* cases resolved using IRM 21.6.2.4, TIN-Related Problems Procedures, *must* be researched to determine if AdvCTC payments were issued. If AdvCTC was issued, it is necessary to identify who received the payment (e.g., Mixed Entity).

**Caution:** *Do not* assume AdvCTC is not impacted when resolving an account issue.

21.6.2.4.11.1  
(02-04-2022)

**AdvCTC - Account  
Information and  
Research**

- (1) AdvCTC payments may be identified by:
- An *account transaction* on the TY 2021 module as a TC 290 .00 with Transaction Code (TC) 766 with Credit Reference Number (CRN) 272, Reason Codes (RC) attributable to the AdvCTC; **and**,
  - An *entity transaction* on CC IMFOLE as a TC 971 AC 199 or 195 which identifies the amount of each AdvCTC payment (including zero amounts), the month and tax year of the payment, number of qualifying children (QC), and AdvCTC source (tax year of return).
- (2) The account transaction for each AdvCTC payment's DLN contains a unique sequence number to identify the month for which the payment was issued. Reason Codes (RC) and positions identify the following:
- RC position 1 - the number of qualifying children
  - RC position 2 - the month of the advance payment (007 = July, 008 = August, etc)
  - RC position 3 - see table below

RC	Meaning
200	No AdvCTC due to MAGI phase-out
202	Invalid primary or secondary SSN (includes invalid due to assignment date and SSN not valid for work)
205	Catch-all (all CTC children deceased, advance payment under \$1, etc.)
206	AdvCTC reduced due to MAGI phase-out
207 (4th position)	Taxpayer is deceased
209	AdvCTC not reduced by MAGI

Each payment's Document Locator Number (DLN) contains a unique serial number to identify the month for which the payment was issued.

**DLN Serial Numbers:**

- a. 31 = July
- b. 32 = August
- c. 33 = September
- d. 34 = October

- e. 35 = November
- f. 36 = December

- (3) The entity of the taxpayer, and spouse if applicable, contains a TC 971 AC 199 (systemic) or TC 971 AC 195 (manual). The miscellaneous field is displayed in a specific format on CC IMFOLE dependent upon whether a systemic or a manual account adjustment was input. Refer to the table below to assist in identifying the field descriptions.

Row	TC 971 AC 199/195 MISC Field	Field Description
1	"NNNNNNN kktyCTCYmm"	Systemically generated when AdvCTC was computed and issued (TC 971 AC 199 only) <ul style="list-style-type: none"> <li>NNNNNNN - dollar amount including cents</li> <li>kk - number of qualifying children</li> <li>ty - specifies tax year of payment (00 or 21=2021)</li> <li>CTC - computed for AdvCTC</li> <li>YY - tax year used for computation (19=2019, 20=2020)</li> <li>mm - indicates month of the payment (07=July, 08=August, etc.)</li> </ul>
2	"NNNNNNN kktyREVCTmm"	Systemically generated when AdvCTC was reversed systemically (e.g., returned payment) (TC 971 AC 199 only) <ul style="list-style-type: none"> <li>NNNNNNN - dollar amount including cents</li> <li>kk - number of qualifying children</li> <li>ty - specifies tax year of payment (00 or 21=2021)</li> <li>REVCT - systemic reversal</li> <li>YY - tax year used for computation (19 = 2019, 20=2020)</li> <li>mm - indicates month of the payment (07=July, 08=August, etc.)</li> </ul>
3	"NNNNNNN kktyxxCTCADJ" <b>Note:</b> May be either TC 971 AC 199 or TC 971 AC 195	Systemically generated when manual adjustment for AdvCTC was input and refund has or will be issued. (TC 971 AC 199). <b>OR</b> Manually input when moving AdvCTC from one account to another (e.g., MXEN, NMRG) (TC 971 AC 195) <ul style="list-style-type: none"> <li>NNNNNNN - dollar amount including cents</li> <li>kk - number of qualifying children</li> <li>ty - specifies tax year of payment (00 or 21=2021)</li> <li>xx- indicates month of the payment (07=July, 08=August, etc.)</li> <li>CTCADJ - indicates positive manual account adjustment</li> </ul>

Row	TC 971 AC 199/195 MISC Field	Field Description
4	"NNNNNNN kktyxxREVCTC"	<p>Systemically generated when AdvCTC was reversed by manual adjustment (TC 971 AC 199 only)</p> <ul style="list-style-type: none"> <li>NNNNNNN - dollar amount including cents</li> <li>kk - number of qualifying children</li> <li>ty - specifies tax year of payment (00 or 21=2021)</li> <li>xx- indicates month of the payment (07=July, 08=August, etc.)</li> <li>REVCTC - indicates negative manual account adjustment</li> </ul>

**Note:** For more information on eligibility field descriptions refer to Exhibit 21.6.3-3, TC 971 AC 199 MISC Field Descriptions for Advance Child Tax Credit Payments.

- (4) An AdvCTC TC 971 AC XXX (other than 199) was placed as an entity transaction on CC IMFOLE of taxpayers to indicate specific account conditions. Refer to the table below for a list of the action codes and their descriptions:

Action Code	Description
065	Innocent Spouse (Form 8857)
198	Victim of Domestic Violence (VODV)
856	Unenrolled taxpayer (includes MISC "OPT-OUT")

- (5) Taxpayer A is the *valid* taxpayer who correctly used the taxpayer identification number (TIN) and is to remain on the *valid* common number (CN). Taxpayer B is the *invalid* taxpayer who incorrectly used the TIN and must be reprocessed to the valid TIN, if located; or to an *invalid* internal revenue service number (IRSN).
- (6) If AdvCTC *was not* issued for any month, continue to the case specific IRM and follow normal procedures.
- (7) If AdvCTC *was* issued for any month, use the table below to determine who received **each** payment when the case involves a TIN-related problem as each is considered and addressed separately.

Row	If	And	Then
1	MXEN determination,	TP A posted first,	<ul style="list-style-type: none"> <li>The valid taxpayer received the AdvCTC payments.</li> <li>Continue to case specific IRM and follow normal procedures.</li> </ul>

Row	If	And	Then
2	MXEN determination,	TP B posted first and AdvCTC payments were issued by direct deposit,	<ul style="list-style-type: none"> <li>The valid taxpayer did not receive their AdvCTC payment.</li> <li>Continue to paragraph (8) as adjustment to AdvCTC is needed.</li> </ul>
3	MXEN determination,	TP B posted first and AdvCTC payment were issued by paper check,	<ul style="list-style-type: none"> <li>Review the address, including the cycle date of the last change, to determine who the check was mailed to.</li> <li>Continue to paragraph (8) as an adjustment to AdvCTC may be needed.</li> </ul>

**Note:** All returned/rejected AdvCTC payments are systemically reversed.

**Reminder:** Addresses on taxpayers' accounts may have been updated multiple times. In an effort to ensure determinations of receipt are correct, it is suggested CC FINDS is used to compare address updates with the cycle date of the TC 846 for the payment in question. This CC provides a long-term history of the taxpayer's address and cycle dates for each change.

- (8) The filing status from the return used to compute each AdvCTC plays an important role in your research and how adjustments are input. Married Filing Joint (MFJ) accounts reflect the transactions on both the primary and secondary TY 2021 and entity modules. The adjustment on the primary module includes the significant amounts, and the adjustment on the secondary module posts with .00 amounts.

For Joint tax returns, you must:

- Determine where the AdvCTC payment(s) are located (primary or secondary TIN).
- Determine if the original entity transaction(s) was applied to only one spouse or was split between spouses.
- Determine if one or both spouses' entity transaction requires an update.

**Note:** Entity transactions TC 971 AC 199 are systemically updated from tax account adjustments on the 2021 module and **cannot** be manually updated. When an entity transaction requires manual update, a TC 971 AC 195 must be used.

21.6.2.4.11.2  
(10-24-2022)  
**AdvCTC - Manual  
Adjustments - General  
Information**

- (1) Manual adjustments to AdvCTC when resolving TIN-related problems allows for a "balancing" of the accounts. This includes "moving" the AdvCTC refund from one account/module to another using a credit transfer, account adjustments and entity transactions for AdvCTC as part of the account resolution on TIN-related problems.

- (2) AdvCTC are adjusted on the TY 2021 module using Credit Reference Number (CRN) 272 with unique Reason Codes (RCs). The same three RCs are used for **both** the negative and positive AdvCTC account adjustments. Refer to the table below for the required adjustment RCs.

RC Position	RC and Description
1	000 - use for all manual AdvCTC adjustments
2	<ul style="list-style-type: none"> <li>• 007 - July</li> <li>• 008 - August</li> <li>• 009 - September</li> <li>• 010 - October</li> <li>• 011 - November</li> <li>• 012 - December</li> </ul> Use appropriate month for each manual AdvCTC adjustment
3	<ul style="list-style-type: none"> <li>• 214 - AdvCTC split equally 50/50 between the primary and secondary taxpayer</li> <li>• 215 - AdvCTC attributable to only the primary taxpayer</li> <li>• 216 - AdvCTC attribute to only the secondary taxpayer</li> </ul> Use appropriate RC for each manual AdvCTC adjustment <b>Reminder:</b> When a secondary TIN is present, you must include that TIN in the "XREF-TIN" field to ensure the adjustment updates the secondary entity transaction amount.
4	Not used for manual AdvCTC adjustments

- (3) There are two (2) data fields required when making **any** manual adjustments for AdvCTC payments using CC ADJ54. Refer to the table below for both required fields.

ADJ54 Field	Field Description
DATA-REF-1>	Valid Entry is <b>272</b> only as must match AdvCTC payment CRN
REF-CHG-1>	Valid entry is <b>01 - 15</b> to identify number of QC for that specific month <b>Reminder:</b> The number of QC can change each month. The input must match the original number of QC located in the TC 971 AC 199 entity transaction. See IRM 21.6.2.4.11.1 (3), AdvCTC - Account Information and Research.

**Note:** If the required data fields are not available in an IAT tool, you must add them manually to the CC ADJ54 screen before transmitting.

- (4) When decreasing the AdvCTC, the TC 971 AC 199 entity transaction “NNNNNNN kkyxxREVCTC” is systemically generated. When making a positive adjustment to AdvCTC with HC 4, manual input of TC 971 AC 195 entity transaction “NNNNNNNkkyxxCTCAD” is required. See IRM 21.6.2.4.11.1 (3), AdvCTC - Account Information and Research.
- (5) For Mixed Entity (MXEN) cases, follow IRM 21.6.2.4.11.2.1, Mixed Entity - AdvCTC Adjustments.
- (6) For No Merge (NMRG) cases, follow IRM 21.6.2.4.11.2.2, No Merge - AdvCTC Adjustments.
- (7) For Scrambled SSN (SCRM/SSA2), follow IRM 21.6.2.4.11.2.3, Scrambled SSN/SSA2 - AdvCTC Adjustments.

21.6.2.4.11.2.1  
(02-04-2022)

#### Mixed Entity - AdvCTC Adjustments

- (1) Follow the instructions in this section in conjunction with the instructions in IRM 21.6.2.4.4, Mixed Entity Procedures, for account resolution.

**Reminder:** Entity information on all TINs should be resolved prior to taking steps shown below (e.g., name, address).

- (2) For mixed entity (MXEN) cases, follow the procedures outlined in the table below:

Scenarios	And	Module Actions
<b>Scenario 1</b> MXEN - TP B posted first	No AdvCTC payments have been issued	Continue MXEN case resolution following IRM 21.6.2.4.4, Mixed Entity Procedures.
<b>Scenario 2</b> MXEN - TP B posted first	AdvCTC payments were issued to TP B	Continue to paragraph (3)
<b>Scenario 3</b> MXEN - TP B posted first	AdvCTC payments were issued to TP A	Continue MXEN case resolution following IRM 21.6.2.4.4, Mixed Entity Procedures.
<b>Scenario 4</b> MXEN - TP B posted first	<ul style="list-style-type: none"> <li>AdvCTC payments were issued to TP B</li> <li><b>AND</b></li> <li>TP B received <i>duplicate</i> AdvCTC payments from their correct TIN</li> </ul>	Continue to paragraph (3)

- (3) When referred to this paragraph because AdvCTC payments were issued in scenarios 2 and 4 above, take the following actions:



1. If AdvCTC payments were issued to TP B on TP A's TY 2021 module, follow procedures in IRM 21.5.2.4.23.10, Moving Refunds, to move the AdvCTC payments from the IRSN TY 2021 module to the valid TIN's TY 2021 module. Include a TC 570 on the credit side (TC 848) when inputting the credit transfer. See IRM 21.5.8.4.5, TC 570 and Bypass Indicator.
2. Input TC 470 CC 90 on the valid TIN's 2021 module.
3. Fully back out on the "from" account TY 2021 module **each** AdvCTC payments being moved with HC 4 and applicable RC's following IRM 21.6.2.4.11.2 (2), AdvCTC - Manual Adjustments - General Information.
4. Input a positive adjustment on the "to" account TY 2021 module to reflect **each** of the AdvCTC payments issued on the "from" account with HC 4, applicable RCs, and required data fields following IRM 21.6.2.4.11.2, AdvCTC - Manual Adjustments - General Information.

**Caution:** Do not input an adjustment to issue **any** AdvCTC payments.

5. Input TC 971 AC 195 on CC ENMOD for **each** AdvCTC payment being moved from one TIN to another. See IRM 21.6.2.4.11.1 (3), AdvCTC - Account Information and Research, scenario (3).

**Example:** A systemically posted TC 971 AC 199 MISC "0037500 0150CTC1907" is manually input as TC 971 AC 195 MISC "0037500 012107CTCADJ".

6. Continue MXEN case resolution following normal procedures.

21.6.2.4.11.2.2  
(02-04-2022)

**No Merge - AdvCTC  
Adjustments**

- (1) Follow the instructions in this section in conjunction with the instructions in IRM 21.6.2.4.6, NMRG Procedures, for account resolution.

**Reminder:** Entity information on all TINs should be resolved prior to taking steps shown below (e.g., name, address).

**Reminder:** There is no requirement for the valid TIN to contain the most modules/information.

- (2) For no merge (NMRG) cases, follow the procedures outlined in the table below:

Row	Scenario	And	Then
1	<ul style="list-style-type: none"> <li>• One taxpayer involved</li> </ul> <p><b>AND</b></p> <ul style="list-style-type: none"> <li>• No AdvCTC payments were issued</li> </ul>	Intentionally left blank	Follow IRM 21.6.2.4.6, NMRG Procedures.

Row	Scenario	And	Then
2	<ul style="list-style-type: none"> <li>One taxpayer involved</li> </ul> <b>AND</b> <ul style="list-style-type: none"> <li>AdvCTC payments were issued on valid TIN</li> </ul>	<ul style="list-style-type: none"> <li>Resequencing action required</li> </ul> <b>AND</b> <ul style="list-style-type: none"> <li><b>ALL</b> years meet “no move” criteria (e.g., ASED expired)</li> </ul>	Follow IRM 21.6.2.4.8.1, Not Moving Specific Year Account Information
3	<ul style="list-style-type: none"> <li>One taxpayer involved</li> </ul> <b>AND</b> <ul style="list-style-type: none"> <li>AdvCTC payments were issued on valid TIN</li> </ul>	<ul style="list-style-type: none"> <li>Resequencing action required</li> </ul> <b>AND</b> <ul style="list-style-type: none"> <li><b>Some</b> years meet “no move” criteria (e.g., ASED expired)</li> </ul>	Continue to paragraph (3)
4	<ul style="list-style-type: none"> <li>One taxpayer involved</li> </ul> <b>AND</b> <ul style="list-style-type: none"> <li>AdvCTC payments were issued on valid TIN</li> </ul>	<ul style="list-style-type: none"> <li>Resequencing action required</li> </ul> <b>AND</b> <ul style="list-style-type: none"> <li><b>ALL</b> years meet “move-” criteria (e.g., balance due, -C freeze)</li> </ul>	Continue to paragraph (4)
5	<ul style="list-style-type: none"> <li>Two taxpayers involved</li> </ul> <b>AND</b> <ul style="list-style-type: none"> <li>AdvCTC payments were issued</li> </ul>	Resequencing action required	Follow IRM 21.6.2.4.6.1.2, NMRG-DUP Two Taxpayers Involved
6	<ul style="list-style-type: none"> <li>Two taxpayers involved</li> </ul> <b>AND</b> <ul style="list-style-type: none"> <li>AdvCTC payments were issued</li> </ul>	Determined mixed entity	Follow IRM 21.6.2.4.11.2.1, Mixed Entity - AdvCTC Adjustments, and IRM 21.6.2.4.4, Mixed Entity Procedures

(3) When referred to this paragraph because AdvCTC and resequencing action on a NMRG case is required in scenario 3 above, take the following actions:

1. Resequence invalid TIN to IRSN.
2. Reprocess any returns that meet “move” criteria from the invalid TIN or IRSN, to the valid TIN per IRM 21.6.2.4.8.2, Moving Specific Year Account Information.

3. If AdvCTC payments were issued, follow procedures in IRM 21.5.2.4.23.10, Moving Refunds, to move the AdvCTC payments from the *invalid* TIN to the *valid* TIN TY 2021 module. Include a TC 570 on the credit side (TC 848) when inputting the credit transfer. See IRM 21.5.8.4.5, TC 570 and Bypass Indicator.
4. Input TC 470 CC 90 on the valid TIN's 2021 module.
5. Fully back out all tax years on the IRSN sent for reprocessing to the valid TIN.

**Exception:** On TY 2021 modules do not include any AdvCTC payments in the back out adjustment as they require separate adjustments.

6. Back out on the "from" account TY 2021 module **each** AdvCTC payments being moved using HC 4 and applicable RC's following IRM 21.6.2.4.11.2 (2), AdvCTC - Manual Adjustments - General Information.
7. Input a positive adjustment on the "to" account TY 2021 module to reflect **each** of the AdvCTC payments issued on the "from" account with HC 4, applicable RC's, and required data fields following IRM 21.6.2.4.11.2, AdvCTC - Manual Adjustments - General Information.

**Caution:** Do not input an adjustment to issue **any** AdvCTC payments.

8. Input TC 971 AC 195 on CC ENMOD for **each** AdvCTC payment being moved from one TIN to another. See IRM 21.6.2.4.11.1 (3), AdvCTC - Account Information and Research, scenario (3).

**Example:** A systemically posted TC 971 AC 199 MISC:"0037500 0150CTC1907" is manually input as TC 971 AC 195 MISC:"0037500 012107CTCADJ".

9. Follow IRM 21.6.2.4.8.1, Not Moving Specific Year Account Information, for remaining TY's on the IRSN.
  10. Continue NMRG case resolution following normal procedures.
- (4) When referred to this paragraph because AdvCTC and resequencing action on NMRG case is required in scenario 4 above, take the following actions:

1. Resequence valid TIN to IRSN.
2. Resequence invalid TIN to valid TIN.
3. Reprocess any returns with 180 or more days remaining before the ASER expires from the IRSN to the valid TIN per IRM 21.6.2.4.8.2, Moving Specific Year Account Information.
4. If AdvCTC payments were issued, follow procedures in IRM 21.5.2.4.23.10, Moving Refunds, to move the AdvCTC payments from the *invalid* TIN to the *valid* TIN TY 2021 module. Input a TC 570 on the credit side (TC 848) when inputting the credit transfer. See IRM 21.5.8.4.5, TC 570 and Bypass Indicator
5. Input TC 470 CC 90 on the valid TIN's 2021 module.
6. Fully back out all tax years on the IRSN sent for reprocessing to the valid TIN.

**Exception:** On TY 2021 modules do not include any AdvCTC payments in the back out adjustment as they require separate adjustments.

7. Back out on the "from" account TY 2021 module **each** AdvCTC payments being moved using HC 4 and applicable RCs following IRM 21.6.2.4.11.2 (2), AdvCTC - Manual Adjustments - General Information.

8. Input a positive adjustment on the “to” account TY 2021 module to reflect **each** of the AdvCTC payments issued on the “from” account with HC 4, applicable RC’s, and required data fields following IRM 21.6.2.4.11.2, AdvCTC - Manual Adjustments - General Information.

**Caution:** Do not input an adjustment to issue **any** AdvCTC payments.

9. Input TC 971 AC 195 on CC ENMOD for **each** AdvCTC payment being moved from one TIN to another. See IRM 21.6.2.4.11.1 (3), AdvCTC - Account Information and Research, scenario (3).

**Example:** A systemically posted TC 971 AC 199 MISC:“0037500 0150CTC1907” is manually input as TC 971 AC 195 MISC: “0037500 012107CTCADJ”.

10. Follow IRM 21.6.2.4.8.1, Not Moving Specific Year Account Information, for remaining tax years on IRSN.
11. Continue NMRG case resolution following normal procedures.

21.6.2.4.11.2.3  
(02-04-2022)

**Scrambled SSN/SSA2 -  
AdvCTC Adjustments**

- (1) Follow the instructions in this section in conjunction with the instructions in IRM 21.6.2.4.5, Scrambled SSN Case Procedures, for account resolution.

**Reminder:** Entity information on all TINs should be resolved prior to taking steps shown below (e.g., name, address).

- (2) For scrambled SSN (SCRM/SSA2) cases, follow the procedures outlined in the table below:

Row	Scenario	And	Then
1	Taxpayer 1 received AdvCTC payments	Resequencing Taxpayer 1 to IRSN 1	Follow IRM 21.6.2.4.5, Scrambled SSN Case Procedures
2	Taxpayer 2 received AdvCTC payments	Resequencing Taxpayer 1 to IRSN 1	Continue to paragraph (4) for moving AdvCTC payments to “balance” the accounts
3	Duplicate AdvCTC payments issued to same taxpayer (e.g., CN and invalid TIN)	Intentionally left blank	Continue to paragraph (4) for moving AdvCTC payments to “balance” the accounts

- (3) If a manual adjustment to AdvCTC is **not** required as part of account resolution, continue to the case specific IRM and follow normal procedures.

- (4) When referred to this paragraph for moving AdvCTC payments on SCRM/SSA2 cases in scenarios 2 or 3 above, take the following actions:

1. If AdvCTC payments were issued to TP 2 on TP 1’s 2021 module, follow procedures in IRM 21.5.2.4.23.10, Moving Refunds, to move the AdvCTC

payments from the IRSN 2021 module to the valid TIN's 2021 module. Input a TC 570 on the credit side (TC 848) when inputting the credit transfer. See IRM 21.5.8.4.5, TC 570 and Bypass Indicator.

2. Input TC 470 CC 90 on the valid TIN's 2021 module.
3. Fully back out on the "from" account 2021 module **each** AdvCTC payments being moved with HC 4 and applicable RCs following IRM 21.6.2.4.11.2, AdvCTC - Manual Adjustments - General Information.
4. Input a positive adjustment on the "to" account TY 2021 module to reflect **each** of the AdvCTC payments issued on the "from" account with HC 4, applicable RC's, and required data fields following IRM 21.6.2.4.11.2, AdvCTC - Manual Adjustments - General Information.

**Caution:** Do not input an adjustment to issue **any** AdvCTC payments.

5. Input TC 971 AC 195 on CC ENMOD for **each** AdvCTC payment being moved from one TIN to another. See IRM 21.6.2.4.11.1 (3), AdvCTC - Account Information and Research, scenario (3).

**Example:** A systemically posted TC 971 AC 199 MISC:"0037500 0150CTC1907" is manually input as TC 971 AC 195 MISC: "0037500 012107CTCADJ".

6. Continue SCRM/SSA2 case resolution following normal procedures.

**Exhibit 21.6.2-1 (10-01-2025)**  
**Scrambled SSN Indicators**

The following two digit scrambled indicators pertain to scrambled SSN cases. Some of the indicators are no longer input on newly processed cases. These obsolete indicators are duly noted, and are included in the list for the purpose of identifying actions taken on residual cases.

Indicator	Used when
01	Completed Letter 239C questionnaire received from at least one taxpayer. Form 3857 sent to SSA. <b>Note:</b> This indicator is no longer input on newly processed cases.
09	Scrambled indicator needs to be turned off.
10	Account is being scrambled. Form 3857 is not sent to SSA.
12	True/Default True Scrambled SSN case. Form 3857 sent to SSA.
13	SSN not valid for federal tax purposes.
20	Case closed, no Letter 239C questionnaire received or SSA response is insufficient to resolve scrambled SSN condition. <b>Note:</b> This indicator is applicable only for cases worked per prior versions of this IRM.
21	Case closed, scrambled SSN condition resolved with SSA Form 3857 response <b>Unknown / Unknown or Unable to Determine</b> (effective October 1,-2025), or residual cases using SSA SSN verification printout. <b>Note:</b> The SSA SSN verification printout is no longer sufficient proof of ownership of the SSN. SCI 21 posted prior to October 1,-2025 was used for cases worked per prior versions of this IRM.
22	Case closed, scrambled SSN condition resolved with SSA Form 3857 response. Information indicates case was a True (non-default) scrambled SSN.
23	Case closed with SSA Form 3857 response which indicates SSN is not valid for federal tax purposes.
24	Reserved

**Exhibit 21.6.2-2 (10-01-2018)****Definitions**

The following terms and definitions are used when working a TIN-related problem account.

<b>Term</b>	<b>Definition</b>
Common Number	The taxpayer identification number (TIN) being used by two or more taxpayers.
DM-1 File	A database of name controls and associated TINs. See IRM 3.13.5.14, Data Master One (DM-1) File.
“From” Account	The account which needs to be moved to the new TIN or the valid segment.
Generated Transaction	Often called Computer Generated. Refers to an action created by the computer after input of data on an account.
Merge	Two compatible accounts are combined into one on the Master File.
Primary Taxpayer	The IMF taxpayer listed on the first name line of a joint return.
Resequenece	The moving of data from one account to another account on the Master File.
Secondary Taxpayer	The IMF taxpayer listed on the second name line of a joint return.
Tax Module	Part of a taxpayer’s account which reflects tax data for one type of tax and one tax period.
“To” Account	The new TIN or valid segment.
Valid	When the taxpayer’s SSN and the name control match the DM-1 file.
Validation Digit	Indicates whether a TIN is valid or invalid. 0 - Valid TIN 1 - Invalid TIN