



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.25.3

AUGUST 21, 2025

EFFECTIVE DATE

(11-08-2025)

PURPOSE

- (1) This transmits a revised IRM 25.25.3, Revenue Protection, Revenue Protection Verification Procedures for Individual Master File Returns.

MATERIAL CHANGES

- (1) IRM 25.25.3.1.4(4) - Updated link to RICS. IPU 25U3256 issued 05-06-2025.
- (2) IRM 25.25.3.1.5 - Added program controls.
- (3) IRM 25.25.3.2(3) - Clarified Exception for OARS instruction. IPU 25U3478 issued 07-10-2025
- (4) IRM 25.25.3.2(4) - Clarified calling procedures. IPU 25U3256 issued 05-06-2025
- (5) IRM 25.25.3.2(6) - Added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (6) IRM 25.25.3.3(2) - Clarified calling procedures in the Note. IPU 25U3256 issued 05-06-2025
- (7) IRM 25.25.3.3(2) - Clarified Note in first sentence. IPU 25U3478 issued 07-10-2025
- (8) IRM 25.25.3.4(2) - Tolerance updates. IPU 25U3256 issued 05-06-2025
- (9) IRM 25.25.3.4(2) - Box 1 Column 3 Edited instructions for warning statements for Caution and added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (10) IRM 25.25.3.4(2) - Box 2 Column 1 Added OUO restrictions, Box 2 Column 3 - deleted IRA spreadsheet instructions, added instructions for warning statements and added instruction for reviewing for Possible Bogus, added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (11) IRM 25.25.3.4(2) - Box 3 Column 1 Clarified IRPTR information and added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (12) IRM 25.25.3.4(3) - Box 1 - Added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (13) IRM 25.25.3.4(3) - Box 2 "If" Column - Added OUO restrictions. Box 2 "Then" Column - Clarified research instructions, edited BMFOLP instructions, added HSH research for Note, added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (14) IRM 25.25.3.4(3) - Box 3 Added Exception and Reminder instructions for warning statements. IPU 25U3478 issued 07-10-2025
- (15) IRM 25.25.3.4(3) - Box 4 "If" Column - Added new EFDS warning statement. Box 4 "Then" Column - added new instructions for warning statements. IPU 25U3478 issued 07-10-2025
- (16) IRM 25.25.3.4(3) - Deleted instructions for EFDS Employer tab and replaced with IRPTR research instructions. IPU 25U3256 issued 05-06-2025
- (17) IRM 25.25.3.6(1) - Revised inventory assignment instruction and deleted note regarding research. IPU 25U3478 issued 07-10-2025

- (18) IRM 25.25.3.6.2(1) - Box 4 "And" Column added OUO restrictions. Box 4 "Then" Column added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (19) IRM 25.25.3.6.2(1) - Box 5 "And" Column added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (20) IRM 25.25.3.7(2) - Box 2 Added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (21) IRM 25.25.3.7(2) - Box 3 Added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (22) IRM 25.25.3.7(2) - Box 6 Added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (23) IRM 25.25.3.8(2) - Added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (24) IRM 25.25.3.9(1) - Added taxpayer correspondence to criteria. IPU 25U3478 issued 07-10-2025
- (25) IRM 25.25.3.9(2) - Edited instructions. IPU 25U3478 issued 07-10-2025
- (26) IRM 25.25.3.9(3) - Updated Letter 6255C guidance and address code. IPU 25U3256 issued 05-06-2025
- (27) IRM 25.25.3.9(3)(c) - Added Exception for OARS instructions with third-party contact. IPU 25U3478 issued 07-10-2025
- (28) IRM 25.25.3.9(4) - Updated Letter 6255C waiting period. IPU 25U3256 issued 05-06-2025
- (29) IRM 25.25.3.9(9) - Updated Spanish and International calling information. IPU 25U3256 issued 05-06-2025
- (30) IRM 25.25.3.9(12) - Deleted information for 4442s and 2645C letter. IPU 25U3478 issued 07-10-2025
- (31) IRM 25.25.3.10(3) - Box 2 Added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (32) IRM 25.25.3.12 - Updated Spanish and International calling information. IPU 25U3256 issued 05-06-2025
- (33) IRM 25.25.3.13(2) - Box 2 Added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (34) IRM 25.25.3.13(3)(a) - Box 1 Added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (35) IRM 25.25.3.13(3)(a) - Box 2 Added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (36) IRM 25.25.3.13(3)(a) - Box 3 Added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (37) IRM 25.25.3.13(3)(a) - Box 4 Added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (38) IRM 25.25.3.13(3)(b) - Added OUO restrictions. IPU 25U3478 issued 07-10-2025
- (39) Exhibit 25.25.3-1 - Added Secretary of State website and added OUO restrictions to exhibit. IPU 25U3478 issued 07-10-2025
- (40) Exhibit 25.25.3-1 - Added Disclosure reminder and updated websites. IPU 25U3256 issued 05-06-2025
- (41) Exhibit 25.25.3-3 - Updated Research Information. IPU 25U3256 issued 05-06-2025
- (42) Exhibit 25.25.3-3 - Added additional business research commands and added OUO restrictions to exhibit. IPU 25U3478 issued 07-10-2025
- (43) Editorial changes completed throughout the IRM to update broken links, updated language, etc.

EFFECT ON OTHER DOCUMENTS

IRM 25.25.3 dated October 24, 2024(effective November 08, 2024) is superseded. This IRM incorporates the following procedural updates IPU 25U3478 issued 07-10-2025 and IPU 25U3256 issued 05-06-2025.

AUDIENCE

Campus employees in Return Integrity Verification Operations

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25.25.3

Revenue Protection Verification Procedures for Individual Master File Returns

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25.25.3.1
(08-30-2019)
Program Scope and Objectives

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

25.25.3.1.1
(08-30-2019)
Background

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

25.25.3.1.2
(08-30-2019)
Authority

- (1) The following references provide authority for the Return Integrity Verification Operations:
 - IRM 1.2.1.5.10, *Policy Statement 4-21, Selection of returns for examination*.
 - IRM 1.2.2, *Service-wide Policies and Authorities, Service-wide Delegations of Authority*.
 - IRM 11.3.21.9, *Contractual Disclosures for Investigative Purposes*
 - IRM 1.1.13, *Taxpayer Services*.
 - Various Internal Revenue Codes (IRC) including but not limited to:
 - IRC 6402(a), Authority to make credits or refunds.
 - IRC 6401, Amounts treated as overpayments.
 - IRC 6404, Abatements of tax.
 - IRC 6213, Restrictions on assessments and math error authority.

25.25.3.1.3
(08-30-2019)
Roles and Responsibilities

- (1) Return Integrity Verification Program Management (RIVPM) has responsibility for information in this IRM. Information is published in the IRM on a yearly basis.
- (2) The Director of RIVPM is responsible for the policy related to this IRM.

- (3) The Chief of the RIVPM Policy & Analysis is responsible for ensuring this IRM is timely submitted to publishing each year.
- (4) More information can be found in, *IRM 1.1.13.4, Return Integrity and Compliance Services*.

25.25.3.1.4
(05-06-2025)
**Program Management
and Review**

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

25.25.3.1.5
(08-21-2025)
Program Controls

- (1) Return Integrity Verification Operations (RIVO) will administer program controls, including but not limited to, overall program administration, screening and income verification, notification to potential identity theft victims, reports to track inventory, and program reviews. Additionally, protecting access to taxpayer information that is stored in programs such as Electronic Fraud Detection System (EFDS), Electronic File Storage (EFS), Integrated Data Resource System (IDRS).
- (2) The following activities help ensure program success:
 - Conducting annual program reviews.
 - Protecting the public interest by improving the IRS's ability to detect and prevent improper refunds.
 - Conducting annual policy reviews.
 - Protecting the public interest by improving IRS's ability to detect and prevent improper refunds.
 - Serving the public interest by taking actions fairly and appropriately to identify, evaluate and prevent the issuance of improper refunds.
 - Supplying training to RIVO employees, as needed.

25.25.3.1.6
(02-27-2020)
Terms and Acronyms

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

25.25.3.1.7
(08-30-2019)
Related Resources

- (1) The related resources listed below may be utilized for account research and issue resolution. These related resources may be accessed through the IRS Intranet-Servicewide Electronic Research Program (SERP) site.
 - IRM 25.25, *Revenue Protection*
 - IRM 25.23, *Identity Protection and Victim Assistance*
 - IRM 21, *Customer Account Services*
 - IRM 2, *Information Technology*
 - IRM 3, *Submission Processing*

- 25.25.3.2
(07-10-2025)
Verification of Income

- Note:** The list is not all inclusive.

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sion time. Add a note to Electronic Fraud Detection System (EFDS): “OAR Received taxpayer agrees to employer contact”.

- (4) There are various methods used to verify IDOCs:
- Phone Verification - the request is made by a call

Note: RIVO does not call employers unless directed by an OAR or other RIVO IRM program procedures when all other research for verifying the taxpayer’s submitted correspondence has been completed. For more information see, IRM 25.25.3.9, **Manual Verification Procedures**.

• Command Code (CC) IRPTR Verification - verification performed using CC IRPTR data information
- (5) By law, employers are not required to provide IRS employees information unless served with a summons or subpoena. Summonses are issued by revenue officers, revenue agents, and special agents. Therefore, it is critical that proper phone techniques are developed to the highest degree of efficiency and tact.

Note: See IRM 21.1.1.4, *Communication Skills*, and IRM 21.1.3.2.2, *Authorized and Unauthorized Disclosures*, for additional information.

- (6) Return Integrity Verification Operations (RIVO) has agreed to verify documents
- IDOCs on post refund returns to “VERIFY”. All IDOCs sent to verification must be verified.

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25.25.3.3

(07-10-2025)

Contact Employer Overview

- (1) The Workload Management System (WMS) is used to access the application Contact Employer (CE) and is used to manage the income verification process at both a National and Local level. The employee will log into WMS and access CE from the main menu bar.
- (2) The purpose of CE is to automate the process of verifying suspicious income documents (IDOCs) that are submitted with potentially false returns. IDOCs may include, Form W-2, *Wage and Tax Statement*, Form W-2G, *Certain Gambling Winnings*, and Form 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.* Tax Examiners (TE) need to be conscious of the IDOC type when making a phone call to the employer.
- Note:** RIVO does not call employers unless directed by an OAR or other RIVO IRM program procedures when all other research for verifying the taxpayer’s submitted correspondence has been completed. For more information see,IRM 25.25.3.9, **Manual Verification Procedures**.
- (3) When a return is sent for verification, the employer may have or may need a Mode of Contact (MOC) assigned in CE. A MOC identifies the way an employer will be contacted to verify income and withholding information for a questionable IDOC.
- (4) Documentation or remarks in the Electronic Fraud Detection System (EFDS) is essential for proper movement, treatment and resolution. Remarks must be brief and specific to the issue or case or as directed by the IRM.

- (1) Command Code (CC) IRPTR will be used to verify all prior year returns and current year returns when CC IRPTR data is available or considered fully loaded. For returns containing an Individual Taxpayer Identification Number (ITIN) for the primary and/or secondary, see IRM 25.25.3.13, *Updating Individual Taxpayer Identification Number (ITIN) Income Documents (IDOCs)*. Use CC IRPTR first for all types of verification each filing season per leadership direction.
- (2) The Income Verification Table is used to verify income using CC IRPTR. Use the table below only if CC IRPTR data is available for the tax year:

[illegible]

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If CC IRPTR data for the income document (IDOC) and Employer Identification Number (EIN)	Enter into the name position in Contact Employer (CE)	Update CE current IDOC disposition
4 Is not available or is available	"PER IRPTR"	Not Employed
5 There are 2 or more IDOCs for the same taxpayer identification number (TIN) using the same EIN	"Per IRPTR"	<ul style="list-style-type: none"> Enter the CC IRPTR information for the IDOC or IDOCs found in CC IRPTR. If the IDOC cannot be found, disposition it to "Not Employed".

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- (3) If CC IRPTR data is available and matches the wages and withholding on the IDOC, prior to inputting income and withholding in the work tab, additional steps must be taken as indicated in the following chart:

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EIN and any additional information, research, etc. to the Entity Fabrication

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IF	THEN
1 Electronic Fraud Detection System (EFDS) Return Notes indicate:	<p>Additional research is required to ensure the return was filed by the TIN owner. Compare the following</p> <p>OK". Input an EFDS return note indicating research results.</p> <p>IDOC to "Verified OK". Input an EFDS return note indicating research results.</p> <p>Reminder: Do not input any money amounts as this action will cause the return to "Refile" in EFDS.</p>

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IF	THEN
<p>2 CC IRPTR matches the amount claimed by the</p>	<ul style="list-style-type: none"> Disposition the IDOC to “Verified OK” Note: If HSH is being claimed on the return, Consider the IDOC not verified. Do not update the IDOC disposition to “Verified OK”. Input an EFDS note containing the research results.

IF	THEN
3 The IDOC on CC IRPTR contains the following statement:	<ul style="list-style-type: none">Consider the IDOC not verified and disposition the IDOC to “Not Employed” to send to STARS. Note: CC IRPTR will also contain the following statement at the bottom of the IDRS
4 Any of the following notes are entered in EFDS:	<ul style="list-style-type: none">Consider the IDOC not verified and disposition the IDOC to Not Employed to send to STARS. Exception: If the secondary EFDS Note present, consider the IDOC verified and enter the CC IRPTR information for the IDOC or IDOCs found in CC IRPTR.Input an EFDS note containing any research results.
5 The Mode of Contact is marked as Suspicious.	Follow the same guidance in block 3 above in this table.

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25.25.3.5
(01-21-2021)
**Hold Bogus
Determination Employer
Identification Numbers
(EIN)**

- (1) EINs placed in MOC **Hold Pending Bogus Determination** will be reviewed and worked following the procedures in, *IRM 25.25.1.5, Business Masterfile (BMF) Entity Fabrication (EF) Procedures*.

25.25.3.6
(07-10-2025)
**Telephone Verification
Overview**

- (1) Telephone verification inventory is maintained in EFDS contact employer (CE). Return Integrity Verification Operations (RIVO) employees will receive the inventory by selecting "Next EIN" in CE or by being assigned EINs to work.
- (2) Telephone verification is used to verify questionable income documents (IDOCs) such as Form W-2, Form 4852, and Form 1099, when the information

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Reminder: Prior to manually verifying the questionable IDOC, see *IRM 25.25.3.9, Manual Verification Procedures*, paragraph 3, to confirm compliance with the Taxpayer First Act.

- (3) All IRS employees working tax related matters must provide their name and badge identification number when making phone calls, see *IRM 21.1.1.4, Communication Skills*, for details.
- (4) If an answering machine or voice mail is reached when attempting to contact the employer, see *IRM 3.13.5.3.1 IRS Employee Contact Restructuring and Reform Act (RRA) Section 3705(a)*, , for additional guidance. If you are reasonably sure you have reached the correct employer, it is acceptable to provide your name, badge number, a telephone call back number, the purpose of your call, the company you are trying to reach, and that you are with the IRS. Do not include or provide the company EIN or any taxpayer information in the message.
- (5) All return calls from the employer left on the IRS voice mail must be retrieved on a daily workday basis.
- (6) If the MOC is "No Selection" or the contact information (phone or fax number) is not found in CE, perform additional research to locate the employer's contact information. See Exhibit 25.25.3-3, *Research Check Sheet*. Always review "Return Notes" for additional information including the tax year you need to verify. If the contact information is located, the employer must be called to establish a preferred MOC.
- (7) If the MOC is "Call OK" and the contact information is available, attempt to contact the employer. If the employer is reached, see *IRM 25.25.3.6.1, Contact with the Employer*, to continue the verification process.
- (8) If the employer cannot be reached, see *IRM 25.25.3.6.2, Unable to Contact the Employer*.

25.25.3.6.1
(06-14-2023)

**Contact with the
Employer**

- (1) Authentication of the Employer Identification Number (EIN) is required for all calls made to the employer prior to releasing any taxpayer information. Authenticate the employer by verifying the following information:

- EIN

Reminder: If the employer questions the validity of the call or is reluctant to provide their EIN, you may provide the last four digits of the EIN, then request that the employer verify the first five digits as verification.

- Business Name
- The company representative's position or relationship to the company

- (2) During the initial contact, keep the focus on the information necessary to verify the income. The employer may ask other questions not relevant to the verification of the income documents, such as:

- If you are questioned on the reason for your call, explain you are reviewing income and withholding information reported on the income document.
- If the employer questions why you need the income information and/or questions whether we have the income and withholding information (Form W-2/Form 1099, etc.) let them know this is an accuracy check of the data.

- (3) If the employer refuses to verify the information over the phone, provide them other options, such as faxing us the information to assist in the verification. You should ask if they will:

- Verify if the person actually worked there
- Provide the employment dates if the person did work for them
- Verify the figures you have, if the employer only verifies that the employee worked for them but will not provide any other information, document the information in employer notes. Update Contact Employer (CE) to disposition "Employment Only".

Reminder: Employers are not required to provide this information, but we should encourage them to do so.

- (4) If the employer prefers a one-time fax, take the following actions:

- Input contact name, secure fax number and phone number into the "Employer Keyin Information" section
- Update the Status Information box to "Send Fax", for every IDOC waiting for verification
- Do NOT change the mode of contact (MOC) to "Fax Only "
- Print the fax and fax to employer.

- (5) If an employer has a specific verification request (requests a specific person handle the request or requests all verifications are made on a particular day):

- Notate the specific request in "Employer Notes"
- Elevate the EIN to the lead/manager
- The lead/manager will change the MOC to "Hold", and reason "Management"

Note: Management will determine if the National Office Interface (NOI) needs to be updated to assign these EINs to specific examiners.

- (6) Notate CE "Permanent Instructions" if research or the employer indicates there are different numbers to call for different IDOC types.
- (7) If the employer states they want to call IRS back (busy time for the employer/or they want the IRS to call them back), take the following actions:
 - Place the call in a callback folder/call log.
 - Place the employer in "Hold", reason "Call Back IRS".
 - In "Employer Notes" annotate: Call back requested (enter the time/date).
 - Check your call back list and return call at appropriate time.
- (8) If the employer states the current year wage information is not available yet, take the following actions:
 - Ask when the information will be available and when we can call back.
 - Place employer in MOC "Hold", reason "Other".
 - Update calling instructions: Waiting for wages and withholding year-end information. Input a permanent note: "Waiting for year-end wages/WH".
 - Notate the date information will be available in the "Employer Notes".
 - Make a print of employer information and give to the assigned TE for follow-up.
- (9) If the employer has agreed to provide the information, see IRM 25.25.3.7, *Completing the Call*.

25.25.3.6.2
(07-10-2025)
Unable to Contact the Employer

- (1) If the employer cannot be reached or the contact information cannot be obtained, take the appropriate action based on the table below:

IF	AND	THEN
1 There is no number in Contact Employer (CE) or the existing number is no longer valid.		Research for another contact. See, Exhibit 25.25.3-3, Research Check List . If a number is found enter the number into the phone number field on "Employer Info" tab and continue with call. If no number can be found, go to "Cannot find a good number" instructions below.

IF	AND	THEN
2 A number is found and a person to contact and you get a busy signal.		<ol style="list-style-type: none">1. Place the call in a callback folder/call log.2. Place the employer in "Hold", reason "Call Back IRS".3. In "Employer Notes" annotate: "Line busy".4. Attempt to contact the company or contact person again the same day. If you only get a busy signal, research for another contact number.5. Attempt to call back the next day. Make a second attempt one hour later. If you only get a busy signal, research for another contact number /or call the employer to try to get another contact person.6. If two or more contacts have been made and no number can be found or you cannot find a good contact person, place the record in "Hold", reason "OTHER". Update "Employer Notes" with research information. Do not update IDOC disposition.

IF	AND	THEN
3 You cannot find a good phone number.	You cannot find any information that the company existed.	<ol style="list-style-type: none"> 1. See Exhibit 25.25.3-3, <i>Research Check Sheet</i>, for research steps. 2. Complete the following: <ul style="list-style-type: none"> • Input all research performed into EFDS notes in "Employer Notes" • Set the MOC to "Hold", reason "Other"
4 You cannot find a good phone number.	There is information the company did exist in the past and a final	<ol style="list-style-type: none"> 1. Place call into "Hold", reason "Other", see Exhibit 25.25.3-3, <i>Research Check Sheet</i>, for research steps. 2. Input into "Employer
5 You cannot find a good phone number.	There is information the company did exist in the past and a final	<ol style="list-style-type: none"> 1. Update "Employer Notes" with "UTV-MISC". Do not disposition the IDOC 2. Refer to IRM 25.25.3.10, <i>Unable to Verify (UTV), Procedures</i>, for UTV-MISC EIN specific procedures
6 Two or more contacts have been made and the employer has not called back or provided the information.		<ol style="list-style-type: none"> 1. Place in "Hold", reason "Other" 2. Update "Employer Notes" with "UTV-WNCB" Do not disposition the IDOC 3. See IRM 25.25.3.10, <i>Unable to Verify (UTV) Procedures</i>, for UTV-WNCB procedures

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25.25.3.7

(07-10-2025)

Completing the Call

- (1) Once verification has been completed, the following steps must be taken in Contact Employer (CE):
- a. Locate the employer’s Employer Identification Number (EIN)

b. Select the “Work Tab”

c. Locate the Social Security Number (SSN) on the “Work Tab”

d. Input the first and last name of the person who verified the income document (IDOC) into the “Name box”

e. If the contact person has permanently changed, update the “Employer Info Tab” with the new information

f. Place the contact person you are removing from the “Employer Keyin Information” section with any phone/fax numbers into the “Employer Notes”

g. Input the title and phone number without parentheses into the “Position box”

Example: Office Manager 123–555–7890

h. Enter “Refused” in the appropriate field(s) if the employer contact or title is not provided

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- j. Include “Return Notes”, if applicable

k. Include “Employer Notes”, if applicable
- (2) IDOC Disposition Choices:

IDOC Disposition	Narrative for Disposition
1 Send Fax	<div><div>•</div>A one-time fax will be used for this IDOC to obtain information from the employer.</div>
2 Incorrect \$	<div></div> <div>will display. This is a final CE disposition.</div>

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IDOC Disposition	Narrative for Disposition
3 Employment Only	<ul style="list-style-type: none"> Use this disposition when the employer will only verify the taxpayer was employed or when the person you are with the company needs to be made to ensure there is no one else that can verify the information. The system displays the note box. Enter the employment information (for example: dates of employment, verified employment only, etc.) provided in the EFDS return section. This is a final CE disposition.
4 No Response	<ul style="list-style-type: none"> This disposition must not be used. This is a final disposition that will refile the questionable return and release the refund.
5 Not Employed	<ul style="list-style-type: none"> This disposition is used when the employer verifies that the person listed on the IDOC was not employed or had no income from that employer. This is a final CE disposition.
6 Verified OK	

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25.25.3.8
(07-10-2025)
Phone Calls from a One Time Fax

- (1) Employers may call in response to the one time fax. Follow IRM 25.25.3.7, *Completing the Call*, to process the information provided by the employer.
- (2) If the caller asks other questions relating to the verification of income, answer the questions. See possible responses to questions in the table below:

Note: This list is not all inclusive and provides some recommended responses. If you are asked a question about verification and you do not know the answer, tell the caller you will research the issue and call them back with an answer.

Caution: Do NOT provide tax advice. If the employer asks questions about tax issues or account matters, refer them to 800-829-1040 for individual income tax questions or 800-829-4933 for business related tax questions.

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Employer Question	RIVO Answer
1 Call received is from the taxpayer being verified.	<ul style="list-style-type: none"> Advise the taxpayer we will contact the employer. Contact the employer and advise them that the verification of the income must be provided by the employer listed on the income document (IDOC) and cannot be provided by the taxpayer.
2 What do I do if I do not have my Form W-2 information completed yet?	<ul style="list-style-type: none"> Advise the employer to return the spreadsheet with a notation of when the Form W-2 information will be available.
3 What should I do if the employee is "Not Employed"?	<ul style="list-style-type: none"> Advise the employer to fill out the fax and indicate "Not Employed" by marking either the "No income or federal withholding by SSN box" or the "No income or federal withholding by name box".
4 Why are we requesting the verification?	<ul style="list-style-type: none"> Advise the employer that our department verifies Federal wage and withholding information to ensure the accuracy of IRS records.
5 I am not the employer you are trying to contact. Caution: This is an unauthorized disclosure issue and disclosure procedures must be followed see IRM 21.1.3.2, <i>General Disclosure Guidelines</i> .	<ul style="list-style-type: none"> Ask the employer to destroy the fax and follow Disclosure guidelines in the IRM.
6 Do I need to send a copy of the Form W-2 or just send in the completed spreadsheet?	<ul style="list-style-type: none"> Advise the employer that a copy of the Form W-2 is unnecessary, but they can submit it with the spreadsheet if they want to.
7 What do I do if I receive a fax request to verify an employee with an Individual Taxpayer Identification Number (ITIN)? (The taxpayer identification number begins with a "9" and is being used in place of a Social Security Number (SSN)).	<ul style="list-style-type: none"> Advise the employer to check their records for the employee by both name and TIN. Then, notate on the fax spreadsheet what information they have for that employee, including SSN, name, wages and withholding.
8 Am I required to let my employees know a request for wage verification has been made?	<ul style="list-style-type: none"> Advise the employer that informing the employee of the contact is the company's decision, however we have informed the employee we may be contacting the company.

Employer Question	RIVO Answer
9 Do I need to call to confirm that you have received my fax response?	<ul style="list-style-type: none"> Advise the employer that it is unnecessary to contact us to confirm receipt of the fax response.

25.25.3.9
(07-10-2025)
Manual Verification Procedures

- (1) Income documents (IDOCs) meeting certain criteria must be manually verified. These may include returns with any of the following:
 - Unsubstantiated income or withholding
 - Taxpayer inquiries via an Operation Assistance Request (OAR)
 - Taxpayer Correspondence income and withholding documentation that are not found on (CC) IRPTR.
- (2) Take the following actions for returns that require manual verification: :
 - Review the income documents and compare to command code (CC) IRPTR to determine if the taxpayer made an input error when inputting the IDOC EIN or the taxpayer identification number (TIN) for the IDOCs.
 - Review (CC) IRPTR, see also IRM 25.25.3.4, **Income Verification using Command Code (CC) IRPTR**, to verify IDOCs being claimed by taxpayer.
 - If the IDOCs can be verified, see paragraph 10 below.
 - If the IDOCs cannot be verified, continue with the procedures in paragraph 3 below.
- (3) If contact with the employer is necessary, take the following actions:
 - a. Send the *Letter 6255C, Third-Party Notification* and use the return address code **EA** and signature code **KA** for the Return Integrity Verification Operations (RIVO) Director.
 - b. If the refund needs to be stopped, see IRM 25.25.2.4, **Stopping the Refund**.
 - c. Allow 60 days from the date the letter was sent before contacting the employer.

Note: The procedure for waiting 60 days is designed to comply with the Taxpayer First Act and the Treasury Regulation 301.7602-2, which states IRS employees are prohibited from contacting persons other than the taxpayer about the collection or determination of tax without first giving the taxpayer a reasonable notice that such contacts may be made.

Exception: Taxpayers in hardship situations can provide oral authorization for third-party contact. If the taxpayer gave their oral consent to Taxpayer Advocate Service (TAS), it must be reflected on the OAR. In this case, tax examiners do not need to send the *Letter 6255C, Third-Party Notification* and wait 60 days before contacting the Employer. If the oral consent is not reflected on the OAR, reach out to TAS to verify the taxpayer's

consent and extend the OAR, if needed. If the extension date expires, close the OAR, documenting that Letter **6255C** was sent. DO NOT reject the OAR.

- (4) At the end of the of the 60 day waiting period, initiate the verification process.
- (5) Perform research using Exhibit 25.25.3-3, *Research Check Sheet*.
- (6) If an EIN is in contact employer (CE), check the mode of contact (MOC) prior to making contact with the employer. If the MOC cannot be determined, contact the employer to determine the preferred MOC.
- (7) If the employer is willing to complete the verification process while on the phone, update CE and return notes with any pertinent information and include the following:
 - Who you spoke with from the company
 - Title and phone number
 - All verification results such as, “Not employed”, “Verified OK”, “Incorrect dollars” (include wage/withholding amounts verified), and “UTV (if unable to verify)”
- (8) If the employer requests a fax, prepare a manual fax and fax to the employer at the fax number provided.
- (9) If the employer has an International phone number or requires a Spanish speaking representative to perform the verification process, see IRM 25.25.3.12, **Spanish or International Phone Calls**.
- (10) When verification has been completed for all IDOCs and/or unsubstantiated withholding, take the following actions:
 - If the IDOC is verified, manually release the refund per IRM 25.25.13.9, *Releasing the Refund*, disposition the return to “Refile” and update the Electronic Fraud Detection System (EFDS) notes as appropriate.

Note: If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to “DL” to have it removed from STARS. A reason must be entered in STARS or EFDS Notes when requesting a return to be deleted from STARS, see Exhibit 25.25.13-1, *STARS Delete Reasons*.
 - If the IDOC cannot be verified, disposition the return to “Add to Scheme”, see IRM 25.25.2.5, *Adding to Scheme*, for adding to scheme procedures. Update EFDS notes appropriately.
 - Input/Update AMS notes as appropriate per IRM 21.2.2.4.5, *Account Management Services (AMS)*.
- (11) There will be instances when verification cannot be made. See IRM 25.25.3.10, *Unable to Verify (UTV) Procedures*, for UTV definitions. If a UTV note is used, input all required notes and submit to the Lead for review.

Revenue Protection Verification Procedures for Individual Master File Returns 25.25.3

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25.25.3.10 (07-10-2025) Unable to Verify (UTV) Procedures

- (1) There are times when verification cannot be completed in Contact Employer (CE), and the income document (IDOC) or Employer Identification Number (EIN) will be marked as "Unable to Verify (UTV)". UTV reasons are divided into two categories:
 - IDOC specific
 - EIN specific
- (2) Before determining an IDOC or EIN to be UTV, research must be completed using the Exhibit 25.25.3-3, *Research Check Sheet*.
- (3) The UTV reasons listed below are IDOC specific. Any IDOC with specific unable to verify reasons will not be able to be verified through CE.

Example: ("UTV-2 NAMES" will not require research from the tax examiner (TE) that finds it in CE).

UTV Reason	The UTV Description	The UTV Action
1 Two Names (UTVNAMES)	<ul style="list-style-type: none"> • The IDOC in the Electronic Fraud Detection System (EFDS) has two names in the payee/ taxpayer name field. (These are normally paper IDOCs that have been manually entered incorrectly into EFDS.) <p>Example: The IDOC in CE has the payee/taxpayer listed as: Jim and Jan Smith.</p>	<ol style="list-style-type: none"> a. Add a return note in CE containing the following: <ul style="list-style-type: none"> • the EIN (XX-XXXXXXX) of the IDOC • "UTV-2NAMES" • IDOC input with two taxpayer names, forwarded to Point of Contact (POC) for correction • Original Mode of Contact (MOC) b. Email a screen print of the CE screen showing the 2 names in the payee/ taxpayer field and forward it to your lead/manager. This will be shared with the paper site as a training issue. c. Change MOC to "Hold", reason "Other". d. The receiving RIVO site must complete verification on all IDOCs in CE within 3 days and change the MOC back to the original MOC found in "Return Notes".

UTV Reason	The UTV Description	The UTV Action
2 Employer/Employee (EE)	The IDOC to be verified is the	a. Add return note: XX-XXXXXXX UTV-EE along with the research performed/ results that determined the b. Input "UTV-EE" in the "Who at the employer gave you the information?" box in CE c. Disposition IDOC to "Employment Only" in CE

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(4) The UTV reasons below are EIN specific and apply to all IDOCs for that EIN.

UTV Name	The UTV Description	UTV Action Taken
1 Will Not Call Back (WNCB)	The correct employer was contacted, and the employer stated they would call back, but no call is received	<ul style="list-style-type: none"> The employer must be contacted at least two times before assigning this UTV. After the second attempt the TE will complete research per Exhibit 25.25.3-3, <i>Research Check Sheet</i>, and follow the instructions in paragraph (5) below.
2 Refused (R)	The employer refuses to complete any verifications and any subsequent verifications, or the employer will not verify without consent of taxpayer.	<ul style="list-style-type: none"> Document all information in "Employer Notes" as to why the employer is refusing Explain to the employer that a letter was sent to the employee advising them of the possible third-party contact. If the employer representative wishes to validate the call; provide the employer the business toll-free number 800-829-8374. Input Account Management Services (AMS) notes under the EIN, "RIVO Verification Call Attempted" If the employer still refuses to provide any verification, follow the instructions in paragraph (5) below.

UTV Name	The UTV Description	UTV Action Taken
3 Work Number (WN)	The employer uses the work number and will not verify using any other method.	<ul style="list-style-type: none"> • Explain that the work number does not give the federal withholding information which is one of the items we are trying to verify. (Normally someone at the business will complete the verifications if we explain what we need and how the Work Number does not provide it.) • If the contact person will not comply, try to find another contact person for the employer (i.e., in payroll) • If unable to obtain the verification, follow the instructions in paragraph (5) below.
4 Miscellaneous (UTV-MISC)	This UTV is used only when the situation does not fit any other UTV category. Example: the employer cannot be found.	<ul style="list-style-type: none"> • Follow the instructions in paragraph (5) below.

UTV Name	The UTV Description	UTV Action Taken
5 Invalid EIN (UTV - INVEIN)	The BMF information area in CE is blank. (UTV-INVEIN) is mainly used to allow further processing of the IDOCs that were submitted in error. See IRM 25.25.2.2, <i>Data Mining Screening</i> .	<ul style="list-style-type: none"> Research IDRS command code (CC) FINDED for the EIN. If the EIN has been issued and the company name found on CC FINDED “matches” the IDOC company name/information, input into the “Permanent Instruction” field the following statement: “CC FINDED shows this is a valid EIN”. If the EIN is valid per CC FINDED but the company name “Does Not Match” the IDOC company name/information: <ul style="list-style-type: none"> Remove the IDOC company information that was generated into the “Employer Keyin Information” section and place it into “Employer Notes” Input the company information from CC FINDED into the “Employer Keyin Information” section. Input into the “Permanent Instruction” field the following statement, “CC FINDED shows this is a valid EIN. The IDOCs to be verified will follow the procedures below” If EIN has “Never been issued:” <ul style="list-style-type: none"> Follow the instructions in paragraph 5 below.

(5) Complete the following actions along with the above instruction for UTV-WNCB, UTV-R, UTV-WN, UTV-INVEIN or UTV-MISC:

- Update the permanent instruction on the “Employer Info” tab to “UTV-XXXX followed by your login.”
- Update “Employer Notes” (EIN first) with “UTV-XXXX ”, along with a statement outlining why this UTV reason is selected. Do not disposition the IDOC.
- Place employer in “Hold”, reason “Other” for “UTV-WNCB”, “UTV-R”, “UTV-MISC”, “UTV-INVEIN”, and “UTV-WN.”

Note: When CC IRPTR data for the current year becomes available for the EIN in question, the IDOCs will be verified by CC IRPTR and MOC changed back to “Call OK”.

25.25.3.11
(01-21-2021)
Verification Multiple Income Documents (IDOC(s)) Partial Verification Process

- (1) When multiple income documents (IDOC) are listed for an Employer Identification Number (EIN), all efforts must be made to verify all IDOCs at the same time. If the entire list cannot be completed, take the following actions to update the disposition and status for the IDOCs in the "Work" tab:
 - a. For the IDOCs that have completed verification, update each IDOC disposition using IRM 25.25.3.7, *Completing the Call*, or IRM 25.25.3.10, *Unable to Verify (UTV) Procedures*.
 - b. Do not click "Update" until all the steps below have been completed.
 - c. Highlight one of the IDOCs that need to stay in the "Work" tab.
 - d. Click on the drop down arrow next to "Group Dispositions" inside the box "Who at the employer gave you the information?", and select "Hold on Rest" from the list.
 - e. A pop up window will appear to ensure you want to take this action, click on "Yes" and the window will change to the "Employer Info" tab.
 - f. On the "Employer Info" tab, the mode of contact (MOC) will show as "Hold". In the "Hold Information" section of the screen, select the reason "Call Back IRS" from the drop down menu and enter the date and time for the hold to expire.
 - g. Then select "Update".

Note: The IDOCs you disposition will move into the "Completed" tab and the rest will be left under the "Work" tab.

25.25.3.12
(05-06-2025)
Spanish or International Phone Calls

- (1) If the employer requires a Spanish speaking representative to perform the verification process and/or has an International Phone Number, send a verification
 - Employer name to be verified based on research
 - Employer EIN to be verified based on research
 - Employer Phone Number
 - Employee name(s) and SSN(s) to be verified
 - Tax year to be verified

Note: If the POC for the Spanish/International email box receives a request to call an International phone number, elevate the request to the RIVO Technical Advisor for processing.

- (2) Contact Employer/EFDS notes must be completed as follows:
 - a. Change employer mode of contact (MOC) to "Hold", reason "Other"
 - b. Input in "Employer Notes" "Spanish and/or International phone number"
 - c. Update Permanent Instruction "Spanish and/or International Phone Number"

25.25.3.13
(07-10-2025)
Updating Individual Taxpayer Identification Number (ITIN) Income Documents (IDOCs)

- (1) An Individual Taxpayer Identification Number (ITIN) is a nine digit number that starts with a "9" and is used to establish accounts for individuals who are required to have a U.S. taxpayer identification number but do not have, and are not eligible to obtain a social security number (SSN). The ITIN allows them to file tax returns only, it does not authorize a person to work in the United States, see IRM 3.21.263.2, *Overview*, for additional information.

- (2) Review the information in the Electronic Fraud Detection System (EFDS) for a “work assumed” SSN. Review command code (CC) IRPTR using the “work assumed” SSN and the ITIN to locate the income document information. If no information can be located for the “work assumed” SSN or ITIN in CC IRPTR, research the Social Security Administration Online Retrieval System (SSA_ORS) using the ITIN, SSN, and name. Use the chart below to disposition the income document (IDOC) in Contact Employer (CE):

IF	AND	THEN
1 The wages and withholding can be located in CC IRPTR		<ul style="list-style-type: none"> Enter into the name position in CE, PER CC IRPTR or PER SSA_ORS, as applicable. Update the IDOC disposition to “Verified OK”. Follow the instructions in IRM 25.25.3.4, <i>Income Verification using Command Code (CC) IRPTR</i>, paragraph 3 prior to dispositioning an IDOC to “Verified OK”.
2 The wages and withholding can be located in CC IRPTR		<ul style="list-style-type: none"> Enter into the name position in CE, PER CC IRPTR or PER SSA_ORS, as applicable. Enter the wages and withholding amounts in CE.

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IF	AND	THEN
3 The wages and withholding can be located in CC IRPTR or SSA_ORS		<ul style="list-style-type: none"> Enter into the name position in CE, PER CC IRPTR or PER SSA_ORS, as applicable. Disposition the IDOC to "Not Employed". Reminder: Do not enter any money amounts when dispositioning the IDOC to "Not Employed" as this will cause the return to "Refile" in EFDS.
4 The wages and withholding cannot be located in CC IRPTR or SSA_ORS.		<ul style="list-style-type: none"> Follow the steps in paragraph 3 to contact the employer. Update CE per the employer's response.

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(3) Verification by Phone:

- Employees must look at the Return Notes to determine if a "work assumed" SSN was found for the taxpayer by the submitter. If there are no return notes regarding a "work assumed" SSN, the tax examiner will need to research to try to find a "work assumed" SSN. Ask the employer to research their records by taxpayer identification number (TIN) and by name and take the following actions:

Reminder: Prior to manually verifying the questionable IDOC, see IRM 25.25.3.9, Manual Verification Procedures, paragraph 3, to confirm compliance with the Taxpayer First Act.

IF	AND	THEN	
1 The employer verifies the wages and with-		Consider the IDOC verified, see IRM 25.25.3.7, <i>Completing the Call</i> , to complete the verification process.	# # # # # #
2 The employer verifies the wages and with-		Consider the IDOC not verified and the filer as "Not Employed", see IRM 25.25.3.7, <i>Completing the Call</i> , to complete the verification process.	# # # # # #
3 The employer does not verify the wages		Input the wages and withholding as verified by the employer, see IRM 25.25.3.7, <i>Completing the Call</i> , to complete the verification process.	# # # # # #
4 The employer does not verify the wages		Consider the IDOC not verified and the filer as "Not Employed", see IRM 25.25.3.7, <i>Completing the Call</i> , to complete the verification process.	# # # # # #
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Revenue Protection Verification Procedures for Individual Master File Returns 25.25.3

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Exhibit 25.25.3-1 (07-10-2025)

Internet Research Sources

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Exhibit 25.25.3-2 (10-01-2013)
Common Abbreviations

Abbreviation	Term	Abbreviation	Term
ACCT	accounting, account	LVM	left voice mail
ADDR	address	MGR	manager
ADMIN	administrative, administrator, administration	MISC	miscellaneous
AGCY	agency	MSG	message
AR	accounting rep	NBR	number
ASSOC	associate	NM	name
ASST	assistant	ORG	organization
ATTN	attention	OW	owner
BKKPR	bookkeeper	MGT	management
BUS	business	PC	phone call
CB	call back	PRES	President
CL	clerk	PSNL	personnel
CMPL	complete	PYRL	payroll
CNFD	confidential	QSTN	question
		REC	records, record
CO	company	RECV	receive
CONT	continue	RESP	response
CONTR	controller	SEC	secretary
		SR	senior
CONVR	conversation	SPEC	specialist
COORD	coordinator	SRC	source
CTCT	contact	SSN	social security number
CORP	corporation, Corporate	STD	standard
DEPT	department	SUPR	supervisor
DIR	director	SYS	systems
DISC	CD with employee records	TA	tax analyst
DSP	disposition	taxpayer	taxpayer
EE	employee	TRE	treasurer

Exhibit 25.25.3-2 (Cont. 1) (10-01-2013)

Common Abbreviations

Abbreviation	Term	Abbreviation	Term
EMPLMT	employment	TS	tax specialist
ER	employer	TT	trustee
EX	example	TXPD	tax period
EXEC	executor, executive	VERF	verify
FIN	finance, financial	VP	vice president
FLR	floor	W/H	withholding
GOVT	government	WCB	will call back
HR	human resources	WP	white pages
HRD	HR director	XPDT	expedite
LD	lead		
LM	left message	YR	year
LV	leave	YTD	year-to-date

Exhibit 25.25.3-3 (07-10-2025)
Research Check Sheet

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Exhibit 25.25.3-3 (Cont. 1) (07-10-2025)

Research Check Sheet

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