



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.25.6

AUGUST 14, 2025

EFFECTIVE DATE

(10-01-2025)

PURPOSE

- (1) This transmits a revised IRM 25.25.6, Revenue Protection, Taxpayer Protection Program.

MATERIAL CHANGES

- (1) IRM 25.25.6.1.2 - Updated order.
- (2) IRM 25.25.6.1.3 - Renamed Roles and Responsibilities.
- (3) IRM 25.25.6.1.5 - Renamed Terms and Acronyms.
- (4) IRM 25.25.6.1.7 - Updated language to clarify meaning of failed TC 971 AC 124.
- (5) IRM 25.25.6.1.7(2) - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures.
- (6) IRM 25.25.6.1.7 (2-3) - IPU 25U3428 dated 06-24-2025 - Updated reversal instructions for TC 971 AC 124 when there are multiple matching markers, included clarification that TPP letters cannot be accessed on individual online accounts. Added new pilot Letter 5747C will begin July 2025 with FAST SMART self-help option for taxpayer to schedule their own TAC appointment.
- (7) IRM 25.25.6.1.7(2) (3) - IPU 25U0049 dated 01-13-2025 - Updated marker and letter information to clarify instructions.
- (8) IRM 25.25.6.1.7.1 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures.
- (9) IRM 25.25.6.1.7.2 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures.
- (10) IRM 25.25.6.1.7.2 - IPU 25U3428 dated 06-24-2025 - Added markers for identifying accounts meeting disaster area criteria.
- (11) IRM 25.25.6.1.7.2.1 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures.
- (12) IRM 25.25.6.1.7.2.1 - IPU 25U3428 dated 06-24-2025 - Added markers for identifying accounts meeting disaster area criteria.
- (13) IRM 25.25.6.1.7.2.2 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures.
- (14) IRM 25.25.6.1.7.2.3 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures.
- (15) IRM 25.25.6.2 - Updated to add classified waste IRM reference for guidance.
- (16) IRM 25.25.6.2 - IPU 25U3494 dated 07-17-2025 - Updated instructions for cases not meeting RIVO criteria.
- (17) IRM 25.25.6.2 - IPU 25U3428 dated 06-24-2025 - Updating specific instructions for TPP authentication.
- (18) IRM 25.25.6.2 - IPU 25U3494 dated 07-17-2025 - Added markers for identifying accounts meeting disaster area criteria.

- (19) IRM 25.25.6.2 - IPU 25U3428 dated 06-24-2025 - Added instructions for misrouted correspondence, including cases with TC 150 with SFR literals and issuing Letter 5216 for other TPP letter response. Included instructions for correspondence cases meeting hardship criteria.
- (20) IRM 25.25.6.2 - IPU 25U0049 dated 01-13-2025 - Updated instructions for non-RIVO correspondence.
- (21) IRM 25.25.6.2.1.1 - Added IRM reference to classified waste guidance.
- (22) IRM 25.25.6.2.1.1 - IPU 25U0049 dated 01-13-2025 - Updated cycle timeframes to include dead cycles when returns cannot be moved to or from MFT 32 and updated tax years throughout this section.
- (23) IRM 25.25.5.6.2.1.2 - Added IRM reference to classified waste guidance.
- (24) IRM 25.25.5.6.2.1.3 - Added IRM reference to classified waste guidance.
- (25) IRM 25.25.5.6.2.1.4 - Added IRM reference to classified waste guidance.
- (26) IRM 25.25.5.6.2.1.6 - Added IRM reference to classified waste guidance.
- (27) IRM 25.25.6.2.2.1 - Added IRM reference to classified waste guidance.
- (28) IRM 25.25.6.2.2.1 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures and included paragraphs for Letter 6167C.
- (29) IRM 25.25.6.2.2.1 - IPU 25U3428 dated 06-24-2025 - Updated specific instructions indicating return verification should also be completed.
- (30) IRM 25.25.6.2.2.1 - IPU 25U0049 dated 01-13-2025 - Updated cycle timeframes to include dead cycles when returns cannot be moved to or from MFT 32 and updated tax years throughout this section.
- (31) IRM 25.25.6.2.2.1.1 - Added IRM reference to classified waste guidance.
- (32) IRM 25.25.6.2.2.2 - Added IRM reference to classified waste guidance.
- (33) IRM 25.25.6.2.2.2 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures.
- (34) IRM 25.25.6.2.2.3 - Added IRM reference to classified waste guidance.
- (35) IRM 25.25.6.2.2.3 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures.
- (36) IRM 25.25.6.2.2.3 - IPU 25U0049 dated 01-13-2025 - Added additional information to instructions.
- (37) IRM 25.25.6.2.3 - IPU 25U3494 dated 07-17-2025 - Updated language to clarify, identity and tax return verification is required before any return can be processed for Compliance cases that involve a RIVO TPP return.
- (38) IRM 25.25.6.2.3 - IPU 25U3428 dated 06-24-2025 - Updated instructions for statute related returns
- (39) IRM 25.25.6.2.3 - IPU 25U0049 dated 01-13-2025 - Updated tax years and cycle timeframes to include dead cycle period when returns cannot be moved to or from MFT 32 and instructions to send the return to be reprocessed manually.
- (40) IRM 25.25.6.3 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures throughout.

- (41) IRM 25.25.6.3 - IPU 25U3428 dated 06-24-2025 - Updated TC 971 AC 124 instructions, and added specific criteria and link for Artificial intelligence calls and other potential calls that may require a disconnect. Added where the letter control number can be found on notices.
- (42) IRM 25.25.6.3 - IPU 25U0049 dated 01-13-2025 - Updated timeframes to 9 weeks for faxed or mailed responses. Removed table.
- (43) IRM 25.25.6.3.1.1 - IPU 25U0049 dated 01-13-2025 - Removed this section and it is now under IRM 25.25.6.3.6.
- (44) IRM 25.25.6.3.2 - Updated systemic and manually processing timeframes.
- (45) IRM 25.25.6.3.2 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures.
- (46) IRM 25.25.6.3.2 - IPU 25U0049 dated 01-13-2025 Added verbiage to clarify document request and removed fax option.
- (47) IRM 25.25.6.3.3 - Updated systemic and manually processing timeframes.
- (48) IRM 25.25.6.3.3 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures.
- (49) IRM 25.25.6.3.5 - IPU 25U3428 dated 06-24-2025 - Added information for TPP letter requirement for online authentication.
- (50) IRM 25.25.6.3.6 - IPU 25U0049 dated 01-13-2025 - Moved -E freeze section from IRM 25.25.6.3.1.1.
- (51) IRM 25.25.6.4 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures throughout.
- (52) IRM 25.25.6.4 - IPU 25U0049 dated 01-13-2025 - Added reference for 5747C recipients and updated example for TPP authentication when multiple years are selected.
- (53) IRM 25.25.6.5.1 - IPU 25U0049 dated 01-13-2025 - Added instructions to include review and accounts off of Form 8888.
- (54) IRM 25.25.6.5.1.1 - IPU 25U3428 dated 06-24-2025 - Removed information for TC 971 AC 850 conditions.
- (55) IRM 25.25.6.5.1.1 - IPU 25U0049 dated 01-13-2025 - Updated cycle dates and link and added instructions when UNP 1260 that show the incorrect year and the case is reassigned to RIVO, employees should not input notes/remarks on the open UNP 126.
- (56) IRM 25.25.6.5.1.2 - IPU 25U0049 dated 01-13-2025 - Added instructions for inputting the reversal of the TC 971 AC 129 when the tool is unavailable.
- (57) IRM 25.25.6.5.1.2.1 - IPU 25U3428 dated 06-24-2025 - Added note for TC 971 AC 850 reversal when it has been input in error. Added specific criteria for refund release.
- (58) IRM 25.25.6.5.1.2.5 - IPU 25U3428 dated 06-24-2025 - Added note for TC 971 AC 850 reversal when it has been input in error.
- (59) IRM 25.25.6.5.1.2.6 - IPU 25U3428 dated 06-24-2025 - Adding warning to review the account for certain RIVO markers.
- (60) IRM 25.25.6.5.2.1.1 - IPU 25U3428 dated 06-24-2025 - Added note for TC 971 AC 850 reversal when it has been input in error.

- (61) IRM 25.25.6.5.2.1.1 - IPU 25U0049 dated 01-13-2025 - Updated cycle dates and link. Added instructions when UNP 1260 that show the incorrect year and the case is reassigned to RIVO, employees should not input notes/remarks on the open UNP 126.
- (62) IRM 25.25.6.5.4 - IPU 25U0049 dated 01-13-2025 - Updated tax years and corrected paragraph #s.
- (63) IRM 25.25.6.5.5.2.1 - IPU 25U0049 dated 01-13-2025 - Removed reference to releasing the refund since the reinstatement actions will post the return.
- (64) IRM 25.25.6.5.5.2.2 - IPU 25U0049 dated 01-13-2025 - Removed reference to releasing the refund since the reinstatement actions will post the return.
- (65) IRM 25.25.6.5.5.3 - Updated systemic and manually processing timeframes.
- (66) IRM 25.25.6.5.5.3 - IPU 25U3428 dated 06-24-2025 - Updated instructions for TPP statute returns.
- (67) IRM 25.25.6.5.5.3 - IPU 25U0049 dated 01-13-2025 - Updated tax years and cycle timeframes to include dead cycle period when returns cannot be moved to or from MFT 32 and updated statute mailbox name with TS.
- (68) IRM 25.25.6.5.5.4 - IPU 25U3428 dated 06-24-2025 - Updated instructions for TPP statute returns
- (69) IRM 25.25.6.5.5.4 - IPU 25U0049 dated 01-13-2025 - Updated statute mailbox name with TS.
- (70) IRM 25.25.6.6 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures throughout.
- (71) IRM 25.25.6.6 - IPU 25U3428 dated 06-24-2025 - Updated TC 971 AC 124 instructions, and added specific criteria and link for Artificial intelligence calls and other potential calls that may require a disconnect. Updated specific criteria
- (72) IRM 25.25.6.6 - IPU 25U0049 dated 01-13-2025 - Updated communication instructions and TPP letter information. Clarified instructions.
- (73) IRM 25.25.6.6.1 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures throughout.
- (74) IRM 25.25.6.6.1 - IPU 25U3428 dated 06-24-2025 - Added information for when taxpayer cannot get through on phones or online. Added specific criteria to identify disaster accounts.
- (75) IRM 25.25.6.6.2 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures throughout.
- (76) IRM 25.25.6.6.2 - IPU 25U3428 dated 06-24-2025 - Updated researching for TPP letters and clarified how many times to issue the letter.
- (77) IRM 25.25.6.6.2 - IPU 25U0049 dated 01-13-2025 - Updated address instructions when there is a new address.
- (78) IRM 25.25.6.6.3 - IPU 25U3428 dated 06-24-2025 - Added link to Power of Attorney guidance for non-TPP.
- (79) IRM 25.25.6.6.3.1 - IPU 25U0049 dated 01-13-2025 - Updated tax years and cycle timeframes to include dead cycle period and clarify when returns cannot be moved to or from MFT 32.
- (80) IRM 25.25.6.6.4 - Updated systemic and manually processing timeframes.

- (81) IRM 25.25.6.6.4 - IPU 25U3428 dated 06-24-2025 - Updated instructions for TPP returns meeting statute criteria.
- (82) IRM 25.25.6.6.4 - IPU 25U0049 dated 01-13-2025 - Updated tax years and cycle timeframes to include dead cycle period.
- (83) IRM 25.25.6.6.5 - Updated systemic and manually processing timeframes.
- (84) IRM 25.25.6.6.5 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures throughout.
- (85) IRM 25.25.6.6.5 - IPU 25U3428 dated 06-24-2025 - Added specific criteria to identify disaster accounts.
- (86) IRM 25.25.6.6.5 - IPU 25U0049 dated 01-13-2025 - Added research information for TPP markers.
- (87) IRM 25.25.6.6.6 - IPU 25U3494 dated 07-17-2025 - Updated language for specific procedures throughout.
- (88) IRM 25.25.6.6.6 - IPU 25U3428 dated 06-24-2025 - Added examples for 5747C and specific criteria to identify disaster accounts.
- (89) IRM 25.25.6.6.6 - IPU 25U0049 dated 01-13-2025 - Clarified information.
- (90) IRM 25.25.6.7 - IPU 25U0049 issued 01-13-2025 - Updated tax years and cycle timeframes to include dead cycle period and clarify when returns cannot be moved to or from MFT 32. Changed title to include correct cycle timeframes.
- (91) IRM 25.25.6.7.1 - IPU 25U3428 dated 06-24-2025 - Updated statute instructions and timeframes for TPP returns that have to be reprocessed manually.
- (92) IRM 25.25.6.7.1 - IPU 25U0049 dated 01-13-2025 - Updated tax years and cycle timeframes to include dead cycle period and statute mailbox to update to TS.
- (93) IRM 25.25.6.7.1.1 - IPU 25U3428 dated 06-24-2025 - Added examples of potential errors when moving returns that would require correction by initiating employee.
- (94) IRM 25.25.6.7.1.1 - IPU 25U0049 dated 01-13-2025 - Updated cycle timeframe.
- (95) IRM 25.25.6.7.1.2 - IPU 25U0049 dated 01-13-2025 - Updated tax years and cycle timeframes to include dead cycle period and statute mailbox to update to TS.
- (96) IRM 25.25.6.8 - IPU 25U3428 dated 06-24-2025 - Updated to clarify statute search instructions and add link to statute section. Added instructions for adding payments included on the original return when preparing a Dummy return. Updated timeframes for returns being reprocessed manually. Added instructions for employees to open a new control base when sending returns to process.
- (97) IRM 25.25.6.8 - IPU 25U0049 dated 01-13-2025 - Updated to move Statute identification instructions.
- (98) IRM 25.25.6.9 - Clarified the use of the Interest Penalty Date.
- (99) IRM 25.25.6.9(4) - IPU 25U3494 dated 07-17-2025 - Included reminder that TAS must refer cases to SP for processing.
- (100) IRM 25.25.6.9 - IPU 25U3428 dated 06-24-2025 - Changed the Statute instructions for RIVO and Non-RIVO employees. Added details on statute research, responsibility and timeframes.

- (101) IRM 25.25.6.9 - IPU 25U0049 dated 01-13-2025 - Updated to clarify instructions are for RIVO and Non RIVO employees to follow.
- (102) Exhibit 25.25.6-1 - IPU 25U3428 dated 06-24-2025 - Updated instructions when issuing the letter.
- (103) Exhibit 25.25.6-4 - IPU 25U3428 dated 06-24-2025 - Added new pilot notice will carry the FAST SMART self-help option for taxpayers to schedule their own TAC appointments, beginning July 2025. Updated fields.
- (104) IRM 25.25.6-6 - IPU 25U3428 dated 06-24-2025 - Added instructions for reversal of TC 971 AC 124 when there are multiple matching TC 971 AC 124 markers. To prevent unpostables, employees will only be required to reverse one of the matching markers, not all.
- (105) Exhibit 25.25.6-8 - IPU 25U0049 dated 01-13-2025 - Updated cycle timeframes.
- (106) Various editorial changes were made throughout this IRM and cross-references were added, removed or revised as appropriate.

EFFECT ON OTHER DOCUMENTS

IRM 25.25.6 dated September 3, 2024 (effective October 1, 2024) is superseded. This includes IPU's 25U0049, 25U3428 and 25U3494 dated 01-13-2025 through 07-17-2025.

AUDIENCE

Campus employees in Return Integrity Verification Operations

Denise D. Davis
Director, Return Integrity Verification Program Management
Taxpayer Services Division

25.25.6

Taxpayer Protection Program

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25.25.6.1
(11-01-2021)
Program Scope and Objectives

- (1) **Purpose and Program Goals:** This IRM subsection provides guidance for employees answering telephone calls or written correspondence for accounts selected in the Taxpayer Protection Program (TPP) process. Program goals for the program are in the Operation Guidelines as well as IRM 1.4.10, Return Integrity & Verification Operation Managers Guide.
- (2) **Audience:** Contact Representatives and Tax Examiners trained to answer telephone calls, written correspondence, or face to face assistance for accounts selected in the TPP process.
- (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 Operations (RIVO), and organizations that collaborate with RIVO, such as Accounts Management, and Field Assistance.

25.25.6.1.1
(08-20-2019)
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

25.25.6.1.2
(10-01-2025)
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, Servicewide Policies and Authorities, Servicewide Delegations of Authority
 - IRM 1.1.13.4, Return Integrity & Compliance 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

25.25.6.1.3
(10-01-2025)
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 (RICS).

25.25.6.1.4
(08-20-2019)

**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.

25.25.6.1.5
(10-01-2025)

Terms and Acronyms

- (1) For a list of acronyms utilized in the Return Integrity Verification Operations (RIVO) programs, see IRM 25.25.12.1.5, Acronyms.

25.25.6.1.6
(10-01-2022)

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
- (2) IDRS restricted access accounts are accounts where a user must request special permissions to access the account through IDRS. Follow IRM 21.2.1.3.2, Authorized IDRS Access.
- (3) The IRS formally adopted a Taxpayer Bill of Rights in June 2014. In 2015, Congress codified the Taxpayer Bill of Rights into law and charged the Commissioner with ensuring that IRS employees are familiar with and act in accordance with the taxpayer rights as accorded by the Code. See IRC 7803(a)(3) which refers to taxpayer rights afforded by other provisions of the IRC. Under these Code provisions, in general, taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS. They are to be spoken to in a way that is easily understood and any correspondence from the IRS must be clear and understandable. They have the right to speak with a supervisor whenever quality service is not received. For additional information, refer to IRM 1.2.1.2.36, Policy Statement 1-236, Fairness and Integrity in Enforcement Selection; and the Taxpayer Bill of Rights at irs.gov; and Publication 1, Your Rights as a Taxpayer, see *The IRS outlines the Taxpayer Bill of Rights*. For Service Level Agreements, see IRM 25.30.8, Service Level Agreement between the Taxpayer Services Division and the Taxpayer Advocate Service.

25.25.6.1.7
(10-01-2025)

**Taxpayer Protection
Program Overview**

- (1) The Taxpayer Protection Program (TPP) is responsible for identifying potential identity theft cases that are scored by a set of identity theft models in the Dependent Database (DDb); selected through filters in the Return Review Program (RRP) system; or manually selected by Return Integrity Verification Operations (RIVO).

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- (2) Returns selected for the TPP program can be identified by one or more of the following markers in the chart below:

Caution: There are instances where the TPP indicators may have been reversed or left unreversed and the TPP issue is still outstanding. There are reasons such as, systemic issues, employee error or the entity was not yet established and TPP markers could not be posted. Employees must conduct account research and review AMS notes for prior actions to determine the TPP status and take necessary actions. Always update AMS notes to include actions taken and if unable to take the required action, include an explanation. If AMS is unavailable, employees can leave a history item on IDRS about status, if available. No account information can be provided to the caller, including transcripts, if there is an unresolved TPP issue on any tax year. Research must be conducted on the account to ensure you are speaking to the valid taxpayer.

Transaction Code (TC) & Action Code (AC)	Meaning/Action of Marker
<p>1 A TC 971 AC 124 marker - with a MISC field that contains the document locator number (DLN) of the selected return in question.</p> <p>Exception: The TC 971 AC 124 cannot post to an account without an established entity, therefore there may be a delay in the TC 971 AC 124 posting to the account even though the return is UP 126 RC "0".</p>	<p>The transaction causes the return in question to go unpostable (UP) 126 reason code (RC) "0" which will contain the same DLN as the TC 971 AC 124 marker.</p> <p>(No additional actions are required if the TC 971 AC 124 contains the literal "TR" in the MISC field.)</p> <p>Reminders:</p> <ul style="list-style-type: none"> • A TC 971 AC 124 must be reversed with a TC 972 AC 124 when the taxpayer was authenticated or the return was deemed identity theft and moved to MFT 32 or was Archived/Deleted. • **When reversing a marker manually or via the IAT TVT tool, if there are multiple markers with matching date and DLN in the MISC field, reversing one marker TC 971 AC 124 with matching date and DLN in the MISC field will reverse all additional matching markers. Do not input multiple TC 972 AC 124 for matching markers, or it will result in an UNP 1680. • If there are additional markers with different date/MISC DLN a separate reversal must be input. Follow same rules if there are matching date/MISC DLN. • An unreversed TC 971 AC 124, is not an indication of an open TPP issue, unless there is a corresponding return that is an open UP 126 RC 0 and it is unresolved (DLN in the MISC field of the TC 971 AC 124 matches the DLN of the unpostable return). • Do not forward cases to RIVO if the only issue is the unreversed marker and the return has posted and no other TPP marker is present. A mass cleanup will be conducted 2-3 times a year to reverse all markers left unreversed in error. <p>Note: If the account reflects the TC 971 AC 124 marker, but the return is still in ERS processing, follow ERS procedures in IRM 21.4.1.4.1.2.4, Returns Located on Error Resolution System (ERS) or Rejects. Conduct IDRS research on CC TRDBV, ERINV, TXMODA and others, to determine the status of the return.</p>

Transaction Code (TC) & Action Code (AC)	Meaning/Action of Marker
<p>2 A TC 971 AC 121 - (no longer used since January 2017) - may contain a MISC field of "DDB ARAP RULE TR" or "DDB ARAP RULE OM". The TC 971 AC 121 is reversed with a TC 972 AC 121 and indicates the TPP issue is resolved.</p> <p>Exception: The TC 971 AC 121 cannot post to an account without an established entity, therefore there may be a delay in the TC 971 AC 121 posting to the account even though the return is UP 126 RC "0".</p>	<p>The transaction will cause the return in question to go unpostable (UP) 126 reason code (RC) "0". (No additional actions are required if the TC 971 AC 121 has a MISC field of "DDB ARAP RULE TR" or "DDB ARAP RULE OM".)</p>
<p>3 A return showing as UP 126 RC "0" with a TC 971 AC 124 and the DLN in the MISC field is present (the account may contain a second TC 971 AC 124 and the DLN in the MISC field matches the prior TC 971 AC 124)</p>	<p>The return can be located on CC TXMODA, CC UPTIN, or CC TRDBV.</p>

Transaction Code (TC) & Action Code (AC)	Meaning/Action of Marker
<p>4 A posted return (TC 150 present) with a posted TC 971 AC 129 containing one of the following MISC fields:</p> <ul style="list-style-type: none"> • The DLN of the return in question • The DLN of the return in question and the literal BKLD (External Lead IDT) • IVO EL IDT • IVO FRE PATTERN • IVO RSV IDT • IVO IP PIN 	<p>The refund may be held with a -R freeze or a P-freeze. These returns were identified after the initial processing and therefore could not be unposted as an UP 126 RC "0".</p> <p>Returns selected for identity authentication from the RIVO External Leads Process will always be posted returns (TC 150 present on CC TXMODA) and the refund will have been issued but returned by the financial institution. The account will show a TC 841 or TC 720.</p> <p>Note: If an account contains an unreversed TC 971 AC 129 and authentication has been completed per AMS notes, the case should not be referred to RIVO as an open TPP issue.</p> <p>Reminder: Anytime a TC 971 AC 129 is going to be reversed, the TC 972 AC 129 reversal, MUST contain a MISC field with the literals listed in IRM 25.25.6.5.1.2. (3), The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129.</p> <p>**The MISC field CANNOT be BLANK or the case will not make it to the RIVO resolution list and account actions cannot be completed. This will cause further delay to the taxpayer if employees do not input reversal correctly.</p>
<p>5 A posted return (TC 150 present) with one or more of the following account indicators:</p> <ul style="list-style-type: none"> • A TC 971 AC 123 with a MISC field of "TPP RECOVERY" • The refund may be lost or held with a P-freeze • A TC 971 AC 129 may be present with one of the following MISC fields The DLN of the return in question The DLN of the return in question and the literal "BKLD" 	<p>These returns are part of the TPP Recovery process for the failed TC 971 AC 124 (failed = the return could not be unposted). The returns will always be posted returns (TC 150 present on CC TXMODA) and the refund will have been issued but returned or in the process of being returned by the financial institution, see IRM 25.25.6.1.7.1, Taxpayer Protection Program (TPP) Recovery Project.</p>

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Transaction Code (TC) & Action Code (AC)	Meaning/Action of Marker
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9 The account contains a TC 971 AC 129 with MISC Field: FILTER X or FILTER V followed by a TC 971 AC 123 MISC>5071C SENT letter marker	<p>These markers do not meet TPP criteria. The account may or may not show the markers were reversed with a TC 972 AC 129 and TC 972 AC 123.</p> <ul style="list-style-type: none"> • Apologize to the taxpayer and advise there is no identity theft issue • Ask them to disregard the letter • Follow IRM procedures based on the current account status.

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Other account markers that may be found on TPP related accounts, but are not considered strictly TPP markers:

Transaction	Action/Details
1 TC 971 AC 052 on the account (not a TPP marker)	<p>Will resequence the TC 150 for 14 days. If the return is selected for TPP, a TC 971 AC 124 will be present on the tax module. After the TPP Unpostable 126 0 is resolved, the 14-day resequence will be applied to the TC 150. The TC 971 AC 052 is not a TPP marker.</p> <p>Note: These returns are rescored for NON ID theft criteria after the TPP Unpostable 126 0 is resolved. Once the return is posted, if selected for further review, a TC 971 AC 134 will be present and will create a – R freeze. The income and withholding on the return must be verified prior to releasing the refund.</p>

Transaction	Action/Details
2 TC 971 AC 850 on the account (not a TPP marker)	<ul style="list-style-type: none">• RICS will use the marker to flip the direct deposit to a paper check. Reminder: Direct deposit refunds are now issued on current year and late filed tax returns and can be flipped to a paper check when the IRM instructs.• The TC 972 AC 850 will be used to reverse the TC 971 AC 850, when instructed.

- (3) One of the following letters will be sent to the taxpayer advising them to contact TPP to authenticate their identity:

Note: For taxpayers with an established IRS online account who are selected by TPP and receive the online option, a message will generate in the Notification section asking them to verify their tax return. The message will state "Verify Your Tax Return Information Now" and the link will take them directly to verify their return information. The TPP letter cannot be accessed on the taxpayer's online account.

TPP Letter	Description/Details
<p>The TPP letter is required to authenticate on the phone and online, unless an exception is met.</p> <p>Note: The TPP letter is not required when authenticating in-person at a TAC office with required identification documents, see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC.</p> <p>See how to locate which TPP letter was issued to the caller:</p> <ul style="list-style-type: none"> All TPP letters will be converted to Notices in 2025, the letter number will be IRS Notice CP5071 but will still contain the “C” behind each letter number when it generates on IDRS. TPP Letter Numbers: 4883C 5071C - **New notice format being issued beginning January 2024. 5447C 5747C 6330C 6331C 6167C Letter 5216 - Does not generate on IDRS - AMS notes should indicate if the letter was issued 	<p>The TPP letter can be viewed on one or more of the following command codes, depending on the tax period. Conduct research to locate the TPP letter issued:</p> <p>CC ENMOD CC IMFOLE CC IMFOLT CC TXMODA</p> <ul style="list-style-type: none"> The letter marker will show the TPP letter number and tax period, and if on CC ENMOD, will show the IDRS # 148XXXXXXX <p>Example of what will post on ENMOD: 14850XXXXX XXXXCLTR 14850XXXXX 202X12 Example of what will post on CC TXMOD/IMFOLT: TC 971 AC 123 MISC>5071C SENT</p> <p>Note: The new 5071C notice marker can be found on CC ENMOD/CC IMFOLE. The TPP notice marker will show up as <<TC 971 AC 123 MISC> 5071C SENT 202312>>. However, if the entity is not established on the account, you can find the letter marker on CC IMFOLE.</p> <ul style="list-style-type: none"> For all TPP Letters, receipt timeframes are as follows: <ul style="list-style-type: none"> ►If the TPP letter marker is present on CC ENMOD/IMFOLE, callers should allow 14 days to receive the letter. (For Letter 5447C going to a foreign address allow 30 days) ►If the TPP letter marker is NOT present on CC ENMOD/IMFOLE, and the UNP 126 RC “0” is present on CC UPTIN and is within 21 days from date of the call, callers should allow 21 days to receive the letter. (For Letter 5447C going to a foreign address allow 30 days)

TPP Letter	Description/Details
<p>TPP accounts previously marked with TPP letter marker TC 971 AC 123 MISC XXXXC SENT will still appear on CC IMFOLT/TXMOD.</p> <p>**There may be some test accounts that show the TPP letter marker on CC ENMOD and CC TXMOD.</p>	<p>CC TXMOD shows transaction TC 971 AC 123 with the TPP letter number in the miscellaneous field</p> <p>Ex. TC 971 AC 123 MISC>XXXXC SENT</p> <p>Reminder: Due to programming issues, CC TXMOD may show multiple TPP letter markers, and in some instances, multiple letters may have been issued in error. If the caller asks about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.</p>
<p>Letter 4883C, Potential Identity Theft during Original Processing</p>	<p>Issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)</p>
<p>Letter 5447C, Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version</p>	<p>Issued on accounts for returns filed with an address outside the United States</p>
<p>Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version</p>	<p>Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The taxpayer must visit their local Taxpayer Assistance Center (TAC) for an in-person visit or call the TPP line if they did not file the return in question.</p> <p>Note: A pilot letter will be issued starting July 2025. The Letter 5747C will be issued with the Field Assistance Scheduling Tool (FAST) SMART self-help option. Taxpayers will be able to schedule their own TAC appointments.</p>

TPP Letter	Description/Details
Letter 5071C, Potential Identity Theft During Original Processing with Online Option	Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity and Tax Return Verification Service landing page located via the <i>IRS.gov/VerifyReturn</i> website. The letter provides the option of using the website or calling the TPP number to authenticate their identity. **If the caller chose not to use the <i>Identity and Tax Return Verification Service</i> website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.
Letter 6330C, Potential Identity Theft during Original Processing	Issued on accounts as part of a TPP pilot. <ul style="list-style-type: none"> If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM. The pilot letter cannot be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. <p>Letter 6330C = 4883C</p>
Letter 6331C, Potential Identity Theft during Original Processing with Online Option	Issued on accounts as part of a TPP pilot. <ul style="list-style-type: none"> If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM. The pilot letter cannot be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. <p>Letter 6331C = 5071C</p>
Letter 6167C, Identity Authentication Incomplete (IMF)	Issued in response to a TPP fax/correspondence case that contained incomplete or invalid TPP authentication documentation
Letter 5216, Taxpayer Cannot Authenticate	Issued when a taxpayer has tried authentication on the phone and was referred to a TAC or a paper response was received and the taxpayer failed authentication even after a subsequent request is made for correct or missing TPP documentation. **The Letter 5216, Taxpayer Cannot Authenticate, can only be issued one time.

For information on the online Identity and Tax Return Verification Service process, see IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication.

- (4) All control bases should be opened/input on CC TXMODA on MFT 30 unless otherwise stated. To prevent delays, for any case with duplicate or multiple controls, case actions must be coordinated with the other control prior to taking any actions on the account.

25.25.6.1.7.1
(07-17-2025)

**Taxpayer Protection
Program (TPP) Recovery
Project**

- (1) In certain instances, RIVO identifies questionable activity or potential identity theft on accounts where a refund has been lost and/or recovered. The recovery process is initiated with the assistance of other agencies and/or financial institutions. A TC 971 AC 123 with MISC field TPP RECOVERY marker was created to identify the questionable returns. The marker is generated on accounts that meet recovery criteria in the following account scenarios:

- In PY 2017, an issue with possible identity theft return selections in the Return Review Program (RRP) were identified. The associated TC 971 AC 124 failed to post to the accounts prior to the returns posting; therefore, a recovery process was coordinated with the Bureau of Fiscal Services (BFS) and the financial institutions.
- In PY 2018, data breaches were identified that impacted numerous practitioners, see *TIN Owners Receive Fraudulent Refunds in Preparer*

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- (2) The affected accounts may contain any of the following indicators:

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- The refund may be lost or held with a P- freeze - (a TC 841 or TC 720 may be present)
- A TC 670 may also be present with a -R freeze
- If a credit balance exists, a TC 971 AC 129 with one of the following MISC fields:
The DLN of the return in question
The DLN of the return in question and the literal BKLD (External Lead IDT)

- (3) Taxpayers calling about their refund should be advised as follows:

IF	AND	THEN
1 The account contains a TC 971 AC 123 with a MISC field of "TPP RECOVERY" and there is a TC 841 or TC 720 or offset reversal posted to the account.	The account does not contain a TC 971 AC 129.	A TPP letter has not been issued. <ul style="list-style-type: none"> • Advise the caller there has been an issue with the processing of their return. • A letter or notice will be issued if additional information or action is required. • Advise the caller to allow 4 weeks from the date of the call to receive the letter/notice. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS).
2 The account contains a TC 971 AC 123 with a MISC field of "TPP RECOVERY" and there is a TC 841 or TC 720 or offset reversal posted to the account.	The account contains a TC 971 AC 129.	A TPP letter has been issued. Continue with the TPP authentication procedures, see IRM 25.25.6.3, Taxpayer Protection Program Basic Authentication and Research.
3 The account contains a TC 971 AC 123 with a MISC field of "TPP RECOVERY" and the taxpayer says the financial institution has advised them that the IRS requested the funds back.	It has been more than four weeks since the taxpayer first called and <ul style="list-style-type: none"> • there is no credit present AND <ul style="list-style-type: none"> • there is no open or closed RIVO control AND <ul style="list-style-type: none"> • there is no TC 971 AC 129 present. 	See IRM 25.25.8.7, Responding to Taxpayer Inquiries, paragraph 2 blocks 10-11.

IF	AND	THEN
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25.25.6.1.7.2
(07-17-2025)
**Disaster Area
Declarations**

- (1) Accounts in disaster areas are identified by a -O freeze, see IRM 21.5.6.4.30, -O Freeze, for additional information or a -S freeze, see IRM 21.5.6.4.37, -S Freeze, for more information. Command Code ENMOD or IMFOLE will show a marker TC 971 AC 087 or TC 971 AC 688 with an active disaster relief end date (not expired). Accounts not containing a -O or -S freeze can be confirmed by accessing the *Disaster Declarations/Fema* link on SERP. If the taxpayer says they are in a disaster area, but the account does not contain a -O or -S freeze, search the zip code for the address of record or as filed on the return to confirm the taxpayer is in a disaster area.
- (2) Returns selected in the Taxpayer Protection Program (TPP) may require special procedures to authenticate the taxpayer.
- (3) If the taxpayer is claiming identity theft, follow current procedures to resolve the account, see IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research, or IRM 25.25.6.2.1, The Taxpayer is Claiming Identity Theft (Letter Reply Procedures), as appropriate.
- (4) If the -O freeze or -S freeze present on the account, or caller or correspondence shows the taxpayer is in a disaster area and it can be confirmed, follow the table below to authenticate the taxpayer:

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IF	THEN
1 The call is received on the Non-TPP telephone line	See IRM 25.25.6.1.7.2.1, Disaster Area Procedures for Non-TPP Assistors
2 The call is received on the TPP telephone line	See IRM 25.25.6.1.7.2.2, Disaster Area Procedures for TPP Assistors
3 The correspondence/referral is received in Return Integrity Verification Operations (RIVO)	See IRM 25.25.6.1.7.2.3, Disaster Area Procedures for RIVO TPP Correspondence/Referrals

25.25.6.1.7.2.1
(07-17-2025)
**Disaster Area
Procedures for Non-TPP
Assistors**

are identified by a -O freeze, see IRM 21.5.6.4.30, -O Freeze, for additional information or a -S freeze, see IRM 21.5.6.4.37, -S Freeze, for more information. Command Code ENMOD or IMFOLE will show a marker TC 971 AC 087 or TC 971 AC 688 with an active disaster relief end date (not expired). Transfer the caller following the chart below:

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- (1) The correspondence/referral shows the taxpayer is in a disaster area, see CC ENMOD or IMFOLE marker TC 971 AC 087 or TC 971 AC 688 must show an active disaster relief end date (not expired) verify at the *Disaster Declarations/Fema* link on SERP. The account will contain a -O freeze or a -S freeze. Resolve the account following the procedures in the chart below:

[illegible]

[illegible]

(1) Responses to Letter 4883C, *Potential Identity Theft during Original Processing* (or 6330C), Letter 5071C, *Potential Identity Theft during Original Processing with Online Option* (or 6331C), Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address*, Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY*, Letter 6167C, *Identity Authentication Incomplete (IMF)*, or Letter 5216, *Taxpayer Cannot Authenticate*, received by mail, fax, Form 4442/e-4442, *Inquiry Referral*, or Form 12412, *Op-*

erations Assistance Request (OAR), will be processed by Taxpayer Protection Program (TPP) paper groups. Research will be performed on cases prior to taxpayer contact.

Note: Some correspondence will need to be treated as classified waste per the IRM. When IRM procedures instruct for correspondence to be treated as classified waste, refer to IRM 21.5.1.4.10 (4), Classified Waste, for instructions.

- (2) Letter 5216 responses must be given to the Return Integrity Verification Operations (RIVO), TPP team leads for a determination on whether additional action is required or the correspondence can be treated as classified waste. See IRM 21.5.1.4.10 (4), Classified Waste, for guidance.
- (3) If a Letter 4883C (or 6330C), Letter 5071C (or 6331C), Letter 5447C, Letter 5747C, Letter 6167C, or Letter 5216, response is scanned into the Correspondence Imaging System (CIS) in error, the Accounts Management CSR should route the case to the Return Integrity Verification Operations (RIVO) at STOP 6579 AUSC.

Reminder: If the correspondence does not meet RIVO criteria, the employee must return it to the originator or correct function. Conduct research if your case does not meet RIVO criteria or does not contain proper documentation. Refer the case to the team lead if you are unable to determine proper area.

Note: If you receive correspondence or a referral and the account contains a TC 150 (0.00) with the **SFR** literal on the tax module, RIVO cannot adjust the account. The case must be returned to the referring area for action. Determine the proper area and if unable to locate, refer case to team lead. See IRM 25.25.6.2.3, Exam/Collection/Compliance Office Employees - Procedures for Cases with Taxpayer Protection Program (TPP) Involvement, to review instructions for treating cases referred to RIVO from Compliance functions.

- (4) If the response requests information under the Freedom of Information Act (FOIA), immediately refer the case to the Return Integrity Verification Operations (RIVO) Disclosure Coordinator for your site. Attach a CC SUMRY print prior to forwarding. For more information about FOIA requests, see IRM 21.1.3.17.1, Freedom of Information Act (FOIA).
- (5) If a Form 4506-F, *Request for Copy of Fraudulent Tax Return*, or written request is attached to the TPP response, see IRM 25.23.3.2.6.1, Intake - Accepting Form 4506-F or Written Requests for copies of Fraudulent Return(s), for additional guidance and procedures.
- (6) If a Form 4506-T, *Request for Transcript of Tax Return*, or written request is attached to the TPP response, see IRM 3.5.21-3, RAIVS Contacts, for additional guidance and procedures.
- (7) For taxpayers who may need tax assistance, per Section 1204 of the Taxpayer First Act, employees can refer taxpayers to Low Income Taxpayer Clinics (LITCs) who are independent from the Internal Revenue Service (IRS) and the Taxpayer Advocate Service (TAS). LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS.

LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For additional information, refer the taxpayer to *Pub 4134, Low Income Taxpayer Clinic List on irs.gov*.

- (8) All remaining correspondence to be resolved by RIVO will be controlled per IRM 21.5.1.4.2.2, Integrated Data Retrieval System (IDRS) - Control Procedures, see Exhibit 25.25.6-9, Return Integrity Verification Operations (RIVO) Taxpayer Protection Program (TPP) Correspondence Controls.

Note: For any case with multiple controls, employees must contact the other control to coordinate case actions. If the control is assigned to a generic control, refer to your manager to have case assigned. Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, should be worked by TAS. If criteria are met, follow procedures outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for preparation of Form 911 /e-911, **Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)**. For Service Level Agreements, see IRM 25.30.8, Service Level Agreement between the Taxpayer Services Division and the Taxpayer Advocate Service.

- (9) Employees will update the IDRS clerical (generic) assignment number to their IDRS number at the time they check out each batch of work.
- (10) Employees must utilize the Integrated Automation Technologies (IAT) *Taxpayer Verification Tool (TVT)*, to resolve the account, whenever the tool is available, unless otherwise directed in the IRM.
- (11) Conduct proper research and consider all TPP markers posted to the account, see IRM 25.25.6.1.7 (2) Taxpayer Protection Program Overview, for more information on each marker. Review the correspondence reply using the chart below:

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Note: For responses involving an account that contains a TC 971 AC 524 posted in error, see IRM 25.23.2.8.4.3, Manually Reversing TC 971 AC 524 on Decedent Accounts. Follow procedures in IRM 25.25.6.2.2.1, Documentation Received

, to address the TPP issue after the reversal of the TC 971 AC 524 is completed.

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IF	THEN
1 The response is blank (does not contain any documents or statements).	Treat the response as a non-response and destroy as classified waste. See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. Do not open a control base and do not take any action on the account.
2 The taxpayer is claiming identity theft (any TPP letter).	See IRM 25.25.6.2.1, The Taxpayer is Claiming Identity Theft (Letter Reply Procedures).
3 The taxpayer says they filed the return. Exception: If the taxpayer is responding to the Letter 5747C or the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 4 below.	The taxpayer is directed to provide the documentation for authentication and verification of the return in question, see IRM 25.25.6.2.2, The Taxpayer Filed the Return in Question (Letter Reply Procedures).

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IF	THEN
<p>6 The taxpayer is responding to the Letter 6167C or other TPP letter and no additional information has been provided or the same information was provided, and a determination cannot be made based on the response or research.</p>	<ul style="list-style-type: none"> • Send the Letter 5216, <i>Taxpayer Cannot Authenticate</i>, to the address on the return in question, see Exhibit 25.25.6-1, Taxpayer Protection Program (TPP) Repeater Letter 5216 - Taxpayer Cannot Authenticate. • Input/Update EFDS notes as appropriate. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Destroy the response as classified waste, including any signed or unsigned returns. See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. • Close the RIVO correspondence control base with an activity field of "FAILED-AUTH".
<p>7 The correspondence/referral shows the taxpayer is in a disaster area or the account contains a -O freeze or -S freeze.</p>	<p>See IRM 25.25.6.1.7.2, Disaster Area Declarations.</p>
<p>8 The response does not contain any documents or statements but contains a telephone number.</p>	<p>See IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid.</p>

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IF	THEN
9 The response is to a TPP letter and is from a prison/correctional institution (Envelope/correspondence contains a prison address and prisoner ID number)	See IRM 25.25.6.2.2.1, Documentation Received

#25.25.6.2.1
(06-24-2024)**The Taxpayer is
Claiming Identity Theft
(Letter Reply
Procedures)**

- (1) The taxpayer response says they did not file the return. Follow the chart below to resolve the account:

IF	THEN
1 The identity theft return is un-postable 126 reason code "0"	See IRM 25.25.6.2.1.1, The Identity Theft Return is Un-postable (UP) 126 Reason Code (RC) "0" (Letter Reply Procedures)
2 The identity theft return is posted on MFT 30 and the account may or may not contain an unreversed TC 971 AC 129	See IRM 25.25.6.2.1.2, The Identity Theft Return is Posted on MFT 30 and the Account Contains an Unreversed TC 971 AC 129 (Letter Reply Procedures)
3 The identity theft return is posted on MFT 32 or archived	See IRM 25.25.6.2.1.3, The Identity Theft Return is on MFT 32 or Archived or Deleted (Letter Reply Procedures)
4 There are multiple identity theft returns on the tax module	See IRM 25.25.6.2.1.4, Multiple Identity Theft Returns (Letter Reply Procedures)
5 The identity theft return is posted on MFT 30 and a reply to Letter 3176C, Frivolous Returns Response, was referred by FRP Group as an identity claim.	See IRM 25.25.6.2.1.6, The Identity Theft Return is Posted on MFT 30 with -E Freeze Present - Letter 3176C Replies - RIVO Only

IF	THEN
6 The case was referred due to a CP36F duplicate return involving an identity theft determination on a secondary TIN, see IRM 21.6.7.4.5 (17) Multiple Uses of Taxpayer Identification Numbers - (DUPTIN Filing Condition)	These cases are assigned to a specific IDRS # and worked by a designated TPP team. <ul style="list-style-type: none"> • Follow applicable box above to resolve the Identity theft case. • If the case was referred to RIVO and the IRM instructions were not followed, reject the case to the originator and add AMS notes to explain the reason.
7 Case involves a taxpayer requesting a copy of the identity theft return and the TPP issue remains unresolved see IRM 25.23.3.2.6.3.2	These cases are assigned to a specific IDRS # and worked by a designated TPP team. <ul style="list-style-type: none"> • Follow applicable box above to resolve the Identity theft case. • RIVO must treat these cases as "Priority" and adhere to the 60-day timeframe for the identity theft return request. • Once all case actions are completed, close the RIVO control base with activity code "IDTRESLVD" • If the case was referred to RIVO and the IRM instructions were not followed, reject the case to the originator and add AMS notes to explain the reason.

25.25.6.2.1.1
(10-01-2025)

The Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0" (Letter Reply Procedures)

(1) The taxpayer says they did not file the return in question. Follow the chart below to resolve the account:

Caution: During **Cycles 1 - 3 (dead cycles) and 47 - 53**, NO CURRENT OR PRIOR YEAR tax returns can be moved **to** or **from** the MFT 32 module. If action is taken to move the return to or from the MFT 32 module during these cycles, an unpostable will generate and will be reassigned to the initiating employee for corrective action. See *IRM 3.30.123-2*, 2025 ECC-MTB Posting Cycles, calendar to check the current cycle (find today's date to identify the current cycle) and if it is **Cycles 1 - 3 (dead cycles) or 47 - 53**, follow the instructions in Box 2 below.

Note: Some correspondence will need to be treated as classified waste per the IRM. When IRM procedures instruct for correspondence to be treated as classified waste, refer to IRM 21.5.1.4.10 (4), Classified Waste, for instructions.

IF	AND	THEN
<p>1 The return is for tax year 2024 or 2023</p>	<p>It is between Cycles 4 - 46, see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p>	<p>Follow bullet instructions below, if applicable, then go directly to <i>IRM 25.25.6.6.3.1 (4)</i>, Box 4, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0", to input identity theft actions.</p> <ul style="list-style-type: none"> If the taxpayer attached their return to be processed to the response, take the following actions: <ul style="list-style-type: none"> ◆ Detach the taxpayer identification number (TIN) owner's return, all necessary return attachments (including a Form 14039, <i>Identity Theft Affidavit</i>), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. ◆ If not already present, edit the return received date, see <i>IRM 3.11.3.8.2.1</i>, Types of Received Dates, when editing a received date on a return. ◆ In RED ink (when possible), make the following edits to the return. Edit special processing code (SPC) "B" on the taxpayer's return and route for processing, see <i>IRM 3.10.73.6(12)</i>, Batching Unnumbered Returns and Documents. ◆ Close the RIVO correspondence control base with an activity field of "RTN2PROC". If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the form to Alpha Files, see <i>IRM 3.5.61.21.10</i>, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> Input/Update Electronic Fraud Detection System (EFDS) notes as appropriate. Document the authentication results in AMS as appropriate, see <i>IRM 21.2.2.4.5</i>, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Destroy the notice or letter as classified waste. See <i>IRM 21.5.1.4.10 (4)</i>, Classified Waste, for guidance. If no return is being sent for processing, close the RIVO correspondence control base with an activity field of "IDTRTN".

IF	AND	THEN
<p>2 ANY tax year return (CURRENT OR PRIOR YEAR) deemed an identity theft return</p>	<p>It is between Cycles 1 - 3 (dead cycles) or 47 - 53, see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p>	<ul style="list-style-type: none"> Follow bullet procedures below and then refer to <i>IRM 25.25.6.6.3.1</i> (4) Box 5, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) 0 to Delete the identity theft return. Disregard instructions stating to advise the taxpayer. All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible. If the taxpayer attached their return to be processed to the response, take the following actions: <ul style="list-style-type: none"> Detach the taxpayer identification number (TIN) owner's return All necessary return attachments (including a Form 14039, Identity Theft Affidavit), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. <ul style="list-style-type: none"> ♦ If not already present, edit the return received date, see <i>IRM 3.11.3.8.2.1</i>, Types of Received Dates, when editing a received date on a return. ♦ Make the following edits to the return. Edit special processing code (SPC) "B" on the taxpayer's return and route for processing, see <i>IRM 3.10.73.6(12)</i>, Batching Unnumbered Returns and Documents. ♦ Close the RIVO correspondence control base with an activity field of "RTN2PROC". If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the form to Alpha Files, see <i>IRM 3.5.61.21.10</i>, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> Input/Update Electronic Fraud Detection System (EFDS) notes as appropriate. Document the authentication results in AMS as appropriate, see <i>IRM 21.2.2.4.5</i>, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Destroy the notice or letter as classified waste. See <i>IRM 21.5.1.4.10</i> (4), Classified Waste, for guidance.

IF	AND	THEN
		<ul style="list-style-type: none"> If no return is being sent for processing, close the RIVO correspondence control base with an activity field of "IDTRTN".
3 The return is for tax year 2022 or prior.	It is between Cycle 4 - 46, see <i>IRM 3.30.123-2</i> , 2025 ECC-MTB Posting Cycles, calendar to check the current cycle (find today's date to identify the current cycle)	<p>Follow bullet procedures below and then refer to <i>IRM 25.25.6.6.3.1</i>, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0" to Delete the identity theft return. Disregard instructions stating to advise the taxpayer.</p> <ul style="list-style-type: none"> All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible. If the taxpayer attached their return to be processed to the response, take the following actions: Detach the TIN owner's return, all necessary return attachments (including a Form 14039, and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. If not already present, edit the return received date, see <i>IRM 3.11.3.8.2.1</i>, Types of Received Dates, when editing a received date on a return. Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for processing, see <i>IRM 3.10.73.6(12)</i>, Batching Unnumbered Returns and Documents. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see <i>IRM 25.25.6.9</i>, Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the form to Alpha Files, see <i>IRM 3.5.61.21.10</i>, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> Input/Update EFDS notes as appropriate. Document the authentication results in AMS as appropriate, see <i>IRM 21.2.2.4.5</i>, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Destroy the notice or letter as classified waste. See <i>IRM 21.5.1.4.10 (4)</i>, Classified Waste, for guidance.

IF	AND	THEN
		<ul style="list-style-type: none">Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC", as appropriate.

25.25.6.2.1.2
(10-01-2025)

The Identity Theft Return is Posted on MFT 30 and the Account Contains an Unreversed TC 971 AC 129 (Letter Reply Procedures)

(1) The taxpayer says they did not file the return in question. Follow the chart below to resolve the account:

Note: Some correspondence will need to be treated as classified waste per the IRM. When IRM procedures instruct for correspondence to be treated as classified waste, refer to IRM 21.5.1.4.10 (4), Classified Waste, for instructions.

IF	THEN
<p>1 The account contains an unreversed transaction code TC 971 action code AC 527 on command code CC ENMOD</p>	<ul style="list-style-type: none"> • Input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and IDT literal. The underscore must be used, as shown, Last 6 DLN_IDT. Ex. MISC> 123456_IDT • Do not open a control base. • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • See IRM 25.23.2.8.6.1.1, Resolving Tax-Related Accounts with TC 971 AC 527. • Send a Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP" and the signature code "KA." • Use suggested paragraphs ""C7acwy&" as applicable. For International taxpayers, use paragraphs C7acwy: Do not include any paragraph referring the taxpayer to the online IPPIN service. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP responding. Do not change the address for the other TP. • Use the return address code "TP" and the signature code "KA". • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP responding. Do not send a letter to the other TP. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" as applicable, on both accounts.

IF	THEN
	<ul style="list-style-type: none"> For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP responding. Input the MISC field of "WI PRP DDB" for the other TP. All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible. If a return is attached to the response, then detach the TIN owner's return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issue for Taxpayer Protection Program (TPP) Inquiries. Destroy the notice or letter as classified waste. See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC", as appropriate.

IF	THEN
<p>2 The account does not contain an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> • Input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and IDT literal. The underscore must be used, as shown, Last 6 DLN_IDT Ex. MISC> 123456_IDT • Do not open a control base • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP responding. Do not change the address for the other TP. • Send a Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP" and the signature code "KA". • Use suggested paragraphs C7acwy& as applicable. For International taxpayers, use paragraphs C7acwy:. Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP responding. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1", on both accounts.

IF	THEN
	<ul style="list-style-type: none"> For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP responding. Input the MISC field of "WI PRP DDB" for the other TP. All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible. If a return is attached to the response, then detach the TIN owner's return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Destroy the notice or letter as classified waste. See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC", as appropriate.

25.25.6.2.1.3
(10-01-2025)

The Identity Theft Return is on MFT 32 or Archived or Deleted (Letter Reply Procedures)

(1) The taxpayer says they did not file the return in question. Follow the chart below to resolve the account:

Note: Some correspondence will need to be treated as classified waste per the IRM. When IRM procedures instruct for correspondence to be treated as classified waste, refer to IRM 21.5.1.4.10 (4), Classified Waste, for instructions.

IF	THEN
<p>1 The account contains an unreversed transaction code TC 971 action code AC 527 on command code CC ENMOD</p>	<ul style="list-style-type: none"> • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP responding. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP" and the signature code "KA". • Use suggested paragraphs C7acwy& as applicable. For International taxpayers, use paragraphs C7acwy:. Do not include any paragraph referring the taxpayer to the online IPPIN service. • See IRM 25.23.2.8.6.1.1, Resolving Tax-Related Accounts with TC 971 AC 527. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP responding. Do not send a letter to the other TP. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP responding. Input the MISC field of "WI PRP DDB" for the other TP. • All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible. • If a return is attached to the response, then detach the TIN owner's return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner.

IF	THEN
	<ul style="list-style-type: none"> • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit special processing code (SPC) "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update Electronic Fraud Detection System (EFDS) notes as appropriate. • Destroy the notice or letter as classified waste. • See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. • Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC", as appropriate.

IF	THEN
<p>2 The account does not contain an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP responding. Do not change the address for the other TP. • Send a Letter 4674C, <i>Identity Theft Post-Adjustment Victim Notification Letter</i> to the verified address. Use the return address code "TP" and the signature code "KA". • Use suggested paragraphs C7acwy& as applicable. For International taxpayers, use paragraphs C7acwy:. Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP responding. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP responding. Input the MISC field of "WI PRP DDB" for the other TP. • All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible.

IF	THEN
	<ul style="list-style-type: none"> • If a return is attached to the response, then detach the TIN owner's return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS), select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. • Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC", as appropriate.

25.25.6.2.1.4
(10-01-2025)

**Multiple Identity Theft
Returns (Letter Reply
Procedures)**

- (1) If the account has multiple returns and the taxpayer says they did not file a return, follow the chart below to resolve the account:

Note: Some correspondence will need to be treated as classified waste per the IRM. When IRM procedures instruct for correspondence to be treated as classified waste, refer to IRM 21.5.1.4.10 (4), Classified Waste, for instructions.

IF	THEN
<p>1 The identity theft returns are unpostable (UP) 126 reason code (RC) "0"</p>	<p>See IRM 25.25.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0". Disregard instructions stating to advise the taxpayer.</p> <ul style="list-style-type: none"> • All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible. • If the taxpayer attached their return to be processed to the response, take the following actions: • Detach the taxpayer identification number (TIN) owner's return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit special processing code (SPC) "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Input/Update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC".

IF	THEN
<p>2 The identity theft returns are posted or are UP 147 and the account contains an unreversed TC 971 AC 129</p>	<p>See IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Posted or is Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator. Disregard instructions stating to advise the taxpayer.</p> <ul style="list-style-type: none"> • All edits made on the return being sent to SP for processing must be made in “RED” ink, when possible. • If the taxpayer attached their return to be processed to the response, take the following actions: • Detach the TIN owner’s return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write “RIVO” on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit SPC “B” on the taxpayer’s return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Input/Update EFDS notes as appropriate. • Add a note using CC UPDIS asking SP to close the unpostable, based on the RIVO correspondence case. RIVO employee will not close the unpostable 147. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Destroy the notice or letter as classified waste. • See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. • Close the RIVO correspondence control base with an activity field of “IDTRTN” or “RTN2PROC”.

IF	THEN
<p>3 The identity theft returns are posted to MFT 32 or archived or deleted (the returns were never processed and are not posted to MFT 30 or MFT 32)</p>	<p>See IRM 25.25.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived. Disregard instructions stating to advise the taxpayer.</p> <ul style="list-style-type: none"> • All edits made on the return being sent to SP for processing must be made in “RED” ink, when possible. • If the taxpayer attached their return to be processed to the response, take the following actions: • Detach the TIN owner’s return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write “RIVO” on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit SPC “B” on the taxpayer’s return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Input/Update EFDS notes as appropriate. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Destroy the notice or letter as classified waste. • See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. • Close the RIVO correspondence control base with an activity field of “IDTRTN” or “RTN2PROC”.

IF	THEN
4 The account contains identity theft returns that are: <ul style="list-style-type: none"> • UP 126 RC "0" • Unpostable 147 and the account contains an unreversed TC 971 AC 129 • Posted to MFT 30 and the refund is held or lost (the account may or may not contain an unreversed TC 971 AC 129) • Posted to MFT 32 or Archived/Deleted (the return was never processed- and the return is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976) 	<p>See IRM 25.25.6.5.2.3, Multiple Returns and the Taxpayer Did Not File Any of the Returns. Disregard instructions stating to advise the taxpayer.</p> <ul style="list-style-type: none"> • All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible. • If the taxpayer attached their return to be processed to the response, take the following actions: • Detach the TIN owner's return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Input/Update EFDS notes as appropriate. • If there is an Unpostable 147, add a note using CC UPDIS for SP to close their unpostable based on the RIVO correspondence case. RIVO employee will not close the unpostable 147. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Destroy the notice or letter as classified waste. • See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. • Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC".

25.25.6.2.1.5
(11-23-2022)

**MFT 32 Programming
Error RIVO Case
Resolution - RIVO
Employees Only**

- (1) Due to the programming error that caused the TC 971 AC 111 transactions to go unpostable when trying to move the identity theft return to the MFT 32 module, there were several accounts impacted for tax years 2021 and 2020. The taxpayer was successfully authenticated and did not file the return in question, therefore it was deemed identity theft. However, the unpostable TC 971 AC 111 transaction did not allow the return to post correctly on some cases. Employees followed procedures and marked the account as an identity theft determination.

To assist with identifying the impacted accounts, the account will show the following actions:

- The UNP 1260 will show it was closed with a URC 6 CCC 3 (some accounts will reflect the action below, but the UNP 1260 was not closed)
- The unpostable TC 971 AC 111 transaction (some accounts may show an open unpostable control to the originating employee UNP 1680 or UNP 1735 and some may show the control was closed)
- CC ENMOD/IMFOLE will show the Id theft marker TC 971 AC 506 with MISC field of either WI AM OTHER OR WI PRP OTHER1 for tax year in question
- Letter 4674C was issued
- AMS notes will show there was an identity theft determination and the actions taken (i.e., moved the identity theft return to MFT 32, UNP 1260 closed with URC 6 & CCC 3 and TC 971 AC 111 input, Id theft marker TC 571 AC 506, 4674C letter issued)

There are various scenarios employees may encounter on the account due to the timing of the unpostable TC 971 AC 111 transaction and posting of the TC 150 on MFT 30 or the TC 976 on MFT 32 modules. Employee must research IDRS and review AMS notes to assist with identifying the account was impacted by the TC 971 AC 111 programming error. RIVO will work cases off a designated listing or if the case is identified in inventory and follow the chart below to resolve or refer accounts based on the scenario.

If	And	Then
<p>The account shows the following actions</p> <ul style="list-style-type: none"> • The identity theft return posted as the TC 150 on MFT 30 but was backed out. • The account will show a TC 290/291 • An Open/Closed control with RIVO IDRS 148xxxxxxx 	<p>No - A freeze is present on the year in question And No subsequent return is found for the year in question (Research IDRS for other returns, such as Unpostable 1260 with different DLN, TC 976 on MFT 30 or 1040X return)</p>	<ul style="list-style-type: none"> • Close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC 111 unpostable transaction (UNP 1680 or UNP 1735). • Do not close any non-related case controls

If	And	Then
<p>The account shows the following actions</p> <ul style="list-style-type: none"> • The identity theft return posted as the TC 150 • Verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match 	<p>There is an open Identity theft case control (i.e., IDT1 or IDT3) with or without a lost refund</p>	<ul style="list-style-type: none"> • Close all RIVO control bases
<p>The account shows the following actions</p> <ul style="list-style-type: none"> • The identity theft return posted as the TC 150 • Verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match 	<p>No - A freeze is present on the year in question And No subsequent return is found for the year in question (Research IDRS for other returns, such as Unpostable 1260 with different DLN, TC 976 on MFT 30 or 1040X return)</p>	<p>For 2021 and 2020 accounts follow the procedures below to back out the return.</p> <ul style="list-style-type: none"> • Follow IRM 25.25.4.5, Identity Theft Category 7 - Single Return/Deceased/X-REF - No Lost Refund Process or IRM 25.25.4.6, Identity Theft Category 7 - Single Return/Deceased/X-REF - Lost Refund Process • Close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC 111 unpostable transaction (UNP 1680 or UNP 1735).

If	And	Then
<p>The account shows the following actions</p> <ul style="list-style-type: none"> • The identity theft return posted as the TC 150 • Verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match 	<p>MFT 32 module shows the identity theft return posted as a TC 976 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was moved).</p>	<p>For 2021 and 2020 accounts follow the procedures below to back out the return.</p> <ul style="list-style-type: none"> • Follow IRM 25.25.4.5, Identity Theft Category 7 - Single Return/Deceased/X-REF - No Lost Refund Process or IRM 25.25.4.6, Identity Theft Category 7 - Single Return/Deceased/X-REF - Lost Refund Process • Close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC 111 unpostable transaction (UNP 1680 or UNP 1735).
<p>Account may show the following actions</p> <ul style="list-style-type: none"> • A TC 150 is NOT posted, but the account shows, a CU 150 OR DJ 150 OR DP 150 with DLN of the identity theft return in question 	<p>MFT 32 module shows the identity theft return posted as a TC 976 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was moved).</p>	<ul style="list-style-type: none"> • For accounts where the Id theft return is CU 150, DJ 150 or DP 150, close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC 111 unpostable transaction (UNP 1680 or UNP 1735).

If	And	Then
Account may show the following actions <ul style="list-style-type: none"> • A valid TC 150 posted to MFT 30 • Verify the DLN does NOT match the identity theft return 	MFT 32 module shows the identity theft return posted as a TC 976 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was moved).	Close all open RIVO controls and any non-RIVO unpostable controls related to the TC 971 AC 111 unpostable transaction (UNP 1680 or UNP 1735).

25.25.6.2.1.6
(10-01-2025)

The Identity Theft Return is Posted on MFT 30 with -E Freeze Present - Letter 3176C Replies - RIVO Only

- (1) The taxpayer's response states they did not file the return in question. Follow the chart below to resolve the account:

Note: If the account contains a L freeze or -A freeze, take no account actions and refer case to your lead.

Note: Some correspondence will need to be treated as classified waste per the IRM. When IRM procedures instruct for correspondence to be treated as classified waste, refer to IRM 21.5.1.4.10 (4), Classified Waste, for instructions.

IF	THEN
<p>1 The account contains an unreversed transaction code TC 971 action code AC 527 on command code CC ENMOD</p>	<ul style="list-style-type: none"> Follow IRM 25.25.4.5, Identity Theft Category 7 — Single Return/Deceased/X-REF - No Lost Refund Process, for backing out the return and taking other applicable actions. In addition, review bullets below for additional actions. If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. When sending Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use suggested paragraphs “C7acwy&” as applicable. For International taxpayers, use paragraphs C7acwy: Do not include any paragraph referring the taxpayer to the online IPPIN service. Verify the taxpayer’s address and update, as necessary. For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP responding. Do not change the address for the other TP. Use the return address code “TP” and the signature code “KA”. For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP responding. Do not send a letter to the other TP. For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field “WI AM OTHER” for the TP responding. Input the MISC field of “WI PRP DDB” for the other TP. All edits made on the return being sent to SP for processing must be made in “RED” ink, when possible. If a return is attached to the response, then detach the TIN owner’s return, all necessary return attachments (including a Form 14039), and the envelope from the reply.

IF	THEN
	<ul style="list-style-type: none"> • Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issue for Taxpayer Protection Program (TPP) Inquiries. • Once actions are completed, close your assigned case control with an activity field of "IDTRTN" • Open a control base to FRP team for the release of the -E freeze C#,REQ_FRZRLS,A,FRPI 1486907202,*

IF	THEN
<p>2 The account does not contain an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> Follow IRM 25.25.4.5, Identity Theft Category 7 — Single Return/Deceased/X-REF - No Lost Refund Process, for backing out the return and taking other applicable actions. In addition, review bullets below for additional actions. If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. Verify the taxpayer's address and update, as necessary. For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP responding. Do not change the address for the other TP. When sending Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use suggested paragraphs C7acwy& as applicable. For International taxpayers, use paragraphs C7acwy:. Do not include any paragraph referring the taxpayer to the online IPPIN service. For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP responding. Do not send a letter to the other TP. Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1", on both accounts. For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP responding. Input the MISC field of "WI PRP DDB" for the other TP. All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible.

IF	THEN
	<ul style="list-style-type: none"> • If a return is attached to the response, then detach the TIN owner's return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. <p>Exception: If the Form 14039 is viewable in AMS images, destroy the form as classified waste. See IRM 21.5.1.4.10 (4), Classified Waste, for guidance.</p> <ul style="list-style-type: none"> • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Once actions are completed, close your assigned case control with an activity field of "IDTRTN" • Open a control base to FRP team for the removal of the -E freeze C#,REQ_FRZRLS,A,FRPI 1486907202,*

25.25.6.2.2
(11-23-2022)

**The Taxpayer Filed the
Return in Question
(Letter Reply
Procedures)**

- (1) Review the response to determine if it was submitted by the taxpayer identification number (TIN) owner. The Letter 5747C and the guidance provided by the telephone assistants advise the taxpayer to provide the following information when mailing in a response to the TPP letter:
- The TPP letter
 - A copy of the return they filed (current year/prior year)
 - A copy of the return for a year prior to the one in question (if they filed one)
 - Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.
 - Documentation needed to authenticate their identity, see the Letter 5747C or the IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC

(2) Follow the chart below:

IF	THEN
1 Documentation was received	See IRM 25.25.6.2.2.1, Documentation Received, to complete research.
2 The determination is made that the documentation is incomplete/invalid or no documentation was received	See IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid, for required actions.

25.25.6.2.2.1
(10-01-2025)

Documentation Received

(1) The taxpayer has provided the requested documentation, follow the chart below:

Reminder: To prevent delays, for any case with duplicate or multiple controls, case actions must be coordinated with the other control prior to taking any actions on the account.

Note: For responses involving an account that contains a TC 971 AC 524 posted in error, see IRM 25.23.2.8.4.3, Manually Reversing TC 971 AC 524 on Decedent Accounts.

Reminder: For all cases, document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

ACTION	DETERMINATION	THEN
<p>1 Review the documentation to verify the requested documents were submitted and appear valid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurant, etc.</p> <p>Note: Documentation review along with account research must be completed and considered in order to make an identity determination.</p> <p>Requested Documentation:</p> <ul style="list-style-type: none"> • TPP letter • A copy of the return they filed (current year/prior year) • A copy of the return for a year prior to the one in question (if they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc. • The documentation needed to authenticate their identity, see IRM 25.23.2.7.2.1 (3), Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC, for acceptable documentation. • 	<p>The documentation is considered valid</p>	<p>Consider the identity authenticated and continue to paragraph 2 for return verification</p>

ACTION	DETERMINATION	THEN

[illegible]

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ACTION	DETERMINATION	THEN
<p>3 If the taxpayer submits documentation to verify their identity via fax due to an exception, as instructed, verify the requested documents were submitted and appear valid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurant, etc.</p> <p>Reminder: Field Assistance employees will use applicable systems for research.</p> <p>Note: Documentation review along with account research, must be completed and considered in order to make an identity determination.</p> <p>Requested Documentation:</p> <ul style="list-style-type: none"> • TPP letter • A copy of the return they filed (current year/prior year) • A copy of the return for a year prior to the one in question (if they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc. • The documentation needed to authenticate their identity, see IRM 25.23.2.7.2.1 (3) Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC, for acceptable documentation. 	<p>The documentation is considered valid</p>	<p>Consider their identity authenticated and continue to paragraph 2 for return verification</p> <p>Note: Prior to taking any action, all fax cases must be controlled on IDRS as follows:</p> <ul style="list-style-type: none"> -Use received date of fax -Use activity code "TPP-FAXMMDD" -Use "A" status for active case -Use TPP letter# as category code. (For pilot Letter 6330C use cat code "4883" & for Letter 6331C use cat code "5071".)

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ACTION	DETERMINATION	THEN
4 The taxpayer submits documentation to verify their identity via fax and AMS notes show they were instructed to fax in documents	The documentation received is incomplete, cannot be verified, appears invalid or meets the Exception in box 3 above	Consider their identity not authenticated, see IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid
5 The taxpayer submits documentation to verify their identity via mail	The tax module shows a TC 971 AC 129 with MISC field NNNNNNNNNNNNNN 1040X is on the tax module. MeF will show the Form 1040X amended return. Note: If there is a -E freeze and TC 810 Responsibility Code 4 present, IRM 25.25.6.3.6, Accounts with TPP Involvement and a -E Freeze, box 5.	<ul style="list-style-type: none"> Follow IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field NNNNNNNNNNNNNN 1040X, paragraph 34 based on determination. If authentication cannot be determined follow box 4 above "Then" section.

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[illegible]

ACTION	DETERMINATION	THEN
<p>11 For decedent accounts, if the authorized representative's name is present on CC ENMOD</p>	<p>The TPP documentation received does not contain the authorized representative's name within the documents provided, and it cannot be matched to the authorized representative's name on CC ENMOD and a TPP determination cannot be made</p>	<ul style="list-style-type: none"> • Consider the TPP response incomplete and issue the letter below. • Issue the <i>Letter 6167C</i>, Identity Authentication Incomplete, with paragraphs BDE (access the letter to complete fill-ins). • Advise the representative their identity could not be authenticated based on the information provided and include the following in the letter: <ul style="list-style-type: none"> - Use return address code "TP" • In the open paragraph, <ul style="list-style-type: none"> - Specify which supporting document was missing or unacceptable to verify the return in question, if needed. - Request a copy of a valid identification document for the authorized representative, such as a driver's license or identification card.

ACTION	DETERMINATION	THEN
<p>12</p> <p>For decedent accounts, if the authorized representative's name is not present on CC ENMOD</p> <p>See IRM 11.3.2.4.11, Deceased Individuals and IRM 3.13.5.32, Notice Concerning Fiduciary Relationship, for a list of acceptable documentation for authorized representatives.</p>	<p>The documentation to verify the authorized representative was incomplete or not received</p> <p>BUT</p> <p>TPP documentation was complete (requested documents can be used to authenticate the decedent)</p>	<ul style="list-style-type: none"> For incomplete or missing documentation for verification of the authorized representative, issue Letter 135C, Proper Authorization Needed to Furnish Information, and request documentation per IRMs in IF section. Verify the address to ensure the letter goes to the representative, but do not change the address on the account. See <i>RIVO portal</i> for assistance Use paragraph P for the open paragraph In the open paragraph, <ul style="list-style-type: none"> Request Form 56 with supporting documentation to verify the authorized representative. Request a copy of a valid identification document for the authorized representative, such as a driver's license or identification card. If the authorized representative provided completed Form 56 with supporting documentation, follow IRM 21.1.3.4 (4), Other Third Party Inquiries, to route the form to the Entity function.

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- (2) Due to data breaches and account takeovers, all Taxpayer Protection Program (TPP) returns filed by the taxpayer identification number (TIN) owner must be verified to ensure the information has not been changed without their permission. Confirm the return in question is the taxpayer's return by comparing the return on IDRS with the return provided by the taxpayer:

- The address as it appears on the return

Reminder: No address will appear on the return on command code CC TRDBV if the return is paper filed and contains the same address as CC ENMOD at the time the return was received.

- The refund amount as it is shown on their return (The taxpayer must provide the refund amount from the appropriate refund line on the actual tax form they filed. They cannot provide an amount that was provided by the preparer or from a preparer's summary page since that figure may be less due to charges the preparer is deducting from the refund.)
- The refund type, a paper check to their address or a direct deposit to their bank account
- If the refund is a direct deposit, compare the routing number for the bank and the bank account number (current or prior year return)

Reminder: If CC TRDBV or MeF RRD indicates the refund is a Refund Anticipation Loan (RAL) (indicator "1") or Refund Anticipation Check (RAC) (indicator "2"), or if the taxpayer is receiving their refund via a refund transfer product such as a debit card, see Exhibit 21.4.1-2, Most Common Banks That Offer Refund Transfer Products (RAC/RAL), to verify the routing transit number (RTN).

- For balance due returns, review the following:
 - Balance due amount on IDRS matches the return.
 - Were estimated tax payments made? If yes, amount or total match?
 - Credit elect? If yes, amount or total match?

(3) Once the information has been reviewed, follow the chart below:

IF	THEN
1 The return information provided matches the information on the return received by the IRS (including RAL or RAC direct deposits)	Continue to paragraph 4 below
2 The bank routing number or account number provided do not match the information on the return received by the IRS (Excluding RAL or RAC refunds.)	<ul style="list-style-type: none"> • Input a transaction code TC 971 action code AC 850 to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return • Continue to paragraph 4 below
3 The return provided is an amended return or a Form 1040X	See IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X Amended U.S. Individual Income Tax Return, with the Response

IF	THEN
4 None of the return information provided matches the return received by the IRS	Treat the return as identity theft, see IRM 25.25.6.2.1, The Taxpayer is Claiming Identity Theft (Letter Reply Procedures)

(4) Follow the chart below for the required account resolution:

Note: Some correspondence will need to be treated as classified waste per the IRM. When IRM procedures instruct for correspondence to be treated as classified waste, refer to IRM 21.5.1.4.10 (4), Classified Waste, for instructions.

IF	THEN
1 The taxpayer's return is unpostable (UP) 126 reason code (RC) "0". Note: If the UP 1260 does not populate on TVT tool, then the unpostable condition cannot be closed using the TVT tool. The UP 126 RC "0" must be resolved manually on IDRS.	Resolve the UP 126 RC "0", see IRM 25.25.6.5.1.1, The Taxpayer's Return is Unpostable 126 Reason Code "0". If the taxpayer filed one or more (duplicate returns) follow IRM 25.25.6.5.2.1.1, Multiple Returns and the Taxpayer's Return is Unpostable 126 Reason Code 0 **Disregard instructions stating to advise the taxpayer. Note: If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. <ul style="list-style-type: none"> • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".

IF	THEN
<p>2 The account contains an unreversed TC 971 AC 129 (the taxpayer's return may be posted to MFT 30 or may be UP 147)</p>	<p>Resolve the account using the procedures in IRM 25.25.6.5.1.2, The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129. Disregard instructions stating to advise the taxpayer.</p> <p>Note: If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</p> <ul style="list-style-type: none"> • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".

IF	THEN
<p>3 The taxpayer's return was deemed identity theft and is showing as an "OPEN" UP 126 RC "0" on CC UPTIN/UPDIS</p>	<p>Resolve the account using the procedures in IRM 25.25.6.5.5.1, The Taxpayer's Return was Resolved as Identity Theft, Quality Review Time Frame Not Passed. Disregard instructions stating to advise the taxpayer.</p> <p>Note: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</p> <ul style="list-style-type: none"> • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".

IF	THEN
<p>4 The taxpayer's return information has been reversed on MFT 30</p>	<p>Resolve the account using the procedures in IRM 25.25.6.5.5.2, The Taxpayer's Return Information has been Reversed on MFT 30. Disregard instructions stating to advise the taxpayer.</p> <p>Note: If the return is a barred statute refer to the <i>Barred Quick Assessment Referral Guide</i></p> <p>Note: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</p> <ul style="list-style-type: none"> • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS), select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".

IF	THEN
<p>5 The valid tax return has been moved to MFT 32 and doesn't meet the exception listed below to move the return systemically. Follow block 6 below, if the return cannot be moved back from MFT 32 systemically.</p> <p>Exception: If the return meets any of the criteria below, the return cannot be moved systemically and must be reprocessed manually from MFT 32 to MFT 30.</p> <ul style="list-style-type: none"> ◆The return is for tax year 2022 or prior ◆The return is for the current tax year 2024 or preceding tax year 2023 and it is Cycles 1 - 3 or 47 - 53, see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles ◆TC 971 AC 111 is present on MFT 32 for the same return (same document locator number (DLN) in the MISC field of the TC 971 AC 111) and the return did not post to MFT 30 ◆The account has been resequenced or merged in the current or prior processing year ◆A TC 971 AC 111 is unpostable (UP) 168 reason code (RC) on MFT 32 ◆The account contains an invalid name control issue (entity mismatch) 	<p>Resolve the account using the procedures in <i>IRM 25.25.6.7.1.2</i>, Return Integrity Verification Operations (RIVO) Employees MFT 32 Reversal Inquiries & Resolution Actions.</p> <p>Note: If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see <i>IRM 25.25.6.2.2.1.1</i>, Taxpayer Authenticated and Included a Form 1040X with the Response.</p> <ul style="list-style-type: none"> • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results in AMS as appropriate, see <i>IRM 21.2.2.4.5</i>, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • See <i>IRM 21.5.1.4.10 (4)</i>, Classified Waste, for guidance. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".

IF	THEN
<p>6 The return has been archived/deleted :</p> <ul style="list-style-type: none"> The return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 AND CC TRDBV "CODES" screen shows it was unpostable (UP) 126 reason code (RC) "0" and may not be viewable on CC UPTIN <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 120 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns.</p>	<ul style="list-style-type: none"> If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. If no Form 1040X was received, if the taxpayer attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: All edits made on the return being sent to SP for processing must be in "RED" ink, when possible. Make the following edits to the return. <ul style="list-style-type: none"> ◆ Use a RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ◆ Edit SPC "B" ◆ Edit the received date on the return (if not already present) ◆ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), Batching Unnumbered Returns and Documents, for additional editing and routing guidance. If the return is unsigned, notate the signature line "Do not Correspond for Signature" Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Input/update EFDS notes as appropriate. Destroy the notice or letter as classified waste. See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. Close the RIVO correspondence control base with an activity field of "NONIDTRTN". If the taxpayer did not attach a copy of the return, resolve the account using the procedures in IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees

25.25.6.2.2.1.1
(10-01-2025)

**Taxpayer Authenticated
and Included a Form
1040X with the
Response**

- (1) The identity of the filer was authenticated as the taxpayer and a Form 1040X, *Amended U.S. Individual Income Tax Return*, or an amended return is attached to the response. Follow the procedures in the chart below:

Note: Some correspondence will need to be treated as classified waste per the IRM. When IRM procedures instruct for correspondence to be treated as classified waste, refer to IRM 21.5.1.4.10 (4), Classified Waste, for instructions.

IF	THEN
<p>1 The taxpayer's return is unpostable (UP) 126 reason code (RC) "0".</p> <p>Note: Access the <i>UNP 126 job aid</i> for manual instructions, if needed.</p>	<p>Resolve the account using the following procedures:</p> <ul style="list-style-type: none"> Manually close the unpostable using command code CC UPRES with a unpostable resolution code (URC) "6" and a computer condition code (CCC) "1" to freeze the refund. Include in the Remarks "TPFILEDF1040X". NOTE: If there is an Integrated Data Retrieval System (IDRS) error message, "Existing CCC 3", post the return using CC UPRES with URC "0" and include in the remarks "EXISTING CCC 3". Exception: If the taxpayer identification number (TIN) used on the return is not the TIN for the taxpayer (taxpayer or return preparer input error) (this includes returns filed with a new social security number (SSN) and there is a return for the same tax year under the Individual Taxpayer Identification Number (ITIN) or SSN obtained/found - use the ITIN as the correct TIN), take the following action: Close the unpostable with a URC "6" and a CCC "1", correct the TIN when resolving the UP 126 RC "0" by inputting the correct TIN on the CC UPRES screen. (TIN corrections are input in field 29 of line five of the CC UPRES screen, see <i>Command Code UPRES Job Aid</i>.) If the correct TIN does not have an entity established (first time filer), use URC "6B". If the account contains an unreversed transaction code TC 971 action code AC 121 or a TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. Exception: If the account is a "first time filer" account and the entity has not been established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established. If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.

IF	THEN
	<ul style="list-style-type: none"> Input a TC 971 AC 850 and post delay the un-postable resolution by TWO cycles if the taxpayer requested a direct deposit and any of the following exist: <ul style="list-style-type: none"> ◆The taxpayer is in a disaster area and did not pass high risk authentication (HRA) ◆The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding Refund Anticipation Loan (RAL) or Refund Anticipation Check (RAC) refunds) ◆The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return <p>Note: A TC 971 AC 850 cannot be input on an account that has not been established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.</p> <p>Note: If the taxpayer says that their address has changed, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input.</p> <p>Take the following additional actions to route the amended return/Form 1040X as appropriate:</p>

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IF	THEN
	<ul style="list-style-type: none"> • If there is no identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period on CC ENMOD, route the amended return or Form 1040X and envelope to the Submission Processing (SP) Batching Function per Exhibit 3.10.72-11, Submission Processing Center Contacts (Batching Function). Prior to sending the return to SP, take the following actions: <ul style="list-style-type: none"> ◆ Edit the RIVO stamp or “RIVO REV” in the upper left margin of the return Edit the return received date, if not already present ◆ Update the return in Scheme Tracking and Referral System (STARS) to disposition CAT “5” “CL” ◆ Destroy the TPP letter as classified waste ◆ Close the RIVO correspondence control base with an activity field of “1040X2SP” • If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period, AND the amended return/Form 1040X can be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the <i>RICS IVO AR Adjustment Request Form</i> and include the verified income/withholding information on the routing form. If the income/withholding is not an exact match but is verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form that the return was verified within RIVO tolerance. Prior to sending the return to ICT, take the following actions: <ul style="list-style-type: none"> ◆ Edit the RIVO stamp or “RIVO REV” and “IDT” in the upper left margin of the return Edit the return received date, if not already present ◆ Update the return in STARS to disposition CAT “5” “CL” ◆ Destroy the Taxpayer Protection Program (TPP) letter as classified waste ◆ Close the RIVO correspondence control base with an activity field of “1040X2AM” • If there IS an identity theft marker for any tax period AND the amended return/Form 1040X CANNOT be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the <i>RICS IVO AR Adjustment Request Form</i>. If the income/withholding is not verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form.

IF	THEN
	<ul style="list-style-type: none">• Prior to sending the return to ICT, take the following actions:<ul style="list-style-type: none">◆ Edit the return received date, if not already present◆ Destroy the Taxpayer Protection Program (TPP) letter as classified waste See IRM 21.5.1.4.10 (4), Classified Waste, for guidance.◆ Close the RIVO correspondence control base with an activity field of 1040X2AM• Do not update the return in STARS.• When all actions are complete, document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IF	THEN
<p>2 The taxpayer's return is posted and the account contains an unreversed TC 971 AC 129.</p>	<ul style="list-style-type: none"> Input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen, The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, Last 6 DLN_NONIDT If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. Input a TC 971 AC 850 if the taxpayer requested a direct deposit and any of the following exist: <ul style="list-style-type: none"> ♦ The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds) ♦ The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return <p>Note: A TC 971 AC 850 cannot be input on an account that has not been established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.</p> <p>Note: If the taxpayer says that their address has changed, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input.</p> <p>Take the following additional actions to route the amended return/Form 1040X as appropriate:</p>

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IF	THEN
	<ul style="list-style-type: none"> • If there is no identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period on CC ENMOD, route the amended return or Form 1040X and envelope to the SP Batching Function per Exhibit 3.10.72-11, Submission Processing Center Contacts (Batching Function). Prior to sending the return to SP, take the following actions: <ul style="list-style-type: none"> ◆ Edit the RIVO stamp or “RIVO REV” in the upper left margin of the return Edit the return received date, if not already present ◆ Update the return in STARS to disposition CAT “5” “CL” ◆ Destroy the TPP letter as classified waste ◆ Close the RIVO correspondence control base with an activity field of “1040X2SP” • If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period, AND the amended return/Form 1040X can be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the ICT using the <i>RICS IVO AR Adjustment Request Form</i> and include the verified income/withholding information on the routing form. If the income/withholding is not an exact match but is verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form that the return was verified within RIVO tolerance. Prior to sending the return to ICT, take the following actions: <ul style="list-style-type: none"> ◆ Edit the RIVO stamp or “RIVO REV” and “IDT” in the upper left margin of the return Edit the return received date, if not already present ◆ Update the return in STARS to disposition CAT “5” “CL” ◆ Destroy the TPP letter as classified waste ◆ Close the RIVO correspondence control base with an activity field of “1040X2AM” • If there IS an identity theft marker for any tax period AND the amended return/Form 1040X CANNOT be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the <i>RICS IVO AR Adjustment Request Form</i>. If the income/withholding is not verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form.

IF	THEN
	<ul style="list-style-type: none">• Prior to sending the return to ICT, take the following actions:<ul style="list-style-type: none">◆ Edit the return received date, if not already present◆ Destroy the Taxpayer Protection Program (TPP) letter as classified waste◆ Close the RIVO correspondence control base with an activity field of "1040X2AM"• See IRM 21.5.1.4.10 (4), Classified Waste, for guidance.• Do not update the return in STARS.• When all actions are complete, document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IF	THEN
<p>3 The taxpayer's return is on MFT 32.</p> <p>Note: If the return cannot be moved back from MFT 32 systemically, and the return has to be sent to be reprocessed manually, see block 4 below.</p>	<ul style="list-style-type: none"> Initiate the MFT 32 reversal using the procedures in IRM 25.25.6.7.1.2, Return Integrity Verification Operations (RIVO) Employees MFT 32 Reversal Inquiries & Resolution Actions. <p>Note: Do not input the control base for the MFT32 reversal.</p> <p>Monitor the account for the return to post to MFT 30. When the return has posted to MFT 30, take the following additional actions to route the amended return/Form 1040X as appropriate:</p> <ul style="list-style-type: none"> If there is no identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period on CC ENMOD, route the amended return or Form 1040X and envelope to the SP Batching Function per Exhibit 3.10.72-11, Submission Processing Center Contacts (Batching Function). Prior to sending the return to SP, take the following actions: <ul style="list-style-type: none"> ◆ Edit the RIVO stamp or "RIVO REV" in the upper left margin of the return Edit the return received date, if not already present ◆ Update the return in STARS to disposition CAT "5" "CL" ◆ Destroy the TPP letter as classified waste ◆ Close the RIVO correspondence control base with an activity field of "1040X2SP" If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period, AND the amended return/Form 1040X can be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the ICT using the <i>RICS IVO AR Adjustment Request Form</i> and include the verified income/withholding information on the routing form. If the income/withholding is not an exact match but is verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form that the return was verified within RIVO tolerance. Prior to sending the return to ICT, take the following actions: <ul style="list-style-type: none"> ◆ Edit the RIVO stamp or "RIVO REV" and "IDT" in the upper left margin of the return Edit the return received date, if not already present ◆ Update the return in STARS to disposition CAT "5" "CL" ◆ Destroy the TPP letter as classified waste ◆ Close the RIVO correspondence control base with an activity field of "1040X2AM"

IF	THEN
	<ul style="list-style-type: none"> • If there IS an identity theft marker for any tax period AND the amended return/Form 1040X CANNOT be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the <i>RICS IVO AR Adjustment Request Form</i>. If the income/withholding is not verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form. • Prior to sending the return to ICT, take the following actions: <ul style="list-style-type: none"> ◆ Edit the return received date, if not already present ◆ Destroy the Taxpayer Protection Program (TPP) letter as classified waste ◆ Close the RIVO correspondence control base with an activity field of "1040X2AM" • See IRM 21.5.1.4.10 (4), Classified Waste, for guidance. • Do not update the return in STARS. • When all actions are complete, document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IF	THEN
<p>4 The taxpayer's return has been archived or deleted (The return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976).</p>	<ul style="list-style-type: none"> Follow the procedures in IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees, to obtain the return and send it for re-processing. <p>Monitor the account for the return to post to MFT 30. When the return has posted to MFT 30, take the following additional actions to route the amended return/Form 1040X as appropriate:</p> <ul style="list-style-type: none"> If there is no identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period on CC ENMOD, route the amended return or Form 1040X and envelope to the SP Batching Function per Exhibit 3.10.72-11, Submission Processing Center Contacts (Batching Function). Prior to sending the return to SP, take the following actions: <ul style="list-style-type: none"> ◆ Edit the RIVO stamp or "RIVO REV" in the upper left margin of the return Edit the return received date, if not already present ◆ Update the return in STARS to disposition CAT "5" "CL" ◆ Destroy the TPP letter as classified waste ◆ Close the RIVO correspondence control base with an activity field of "1040X2SP" If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period, AND the amended return/Form 1040X can be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the ICT using the <i>RICS IVO AR Adjustment Request Form</i> and include the verified income/withholding information on the routing form. If the income/withholding is not an exact match but is verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form that the return was verified within RIVO tolerance. Prior to sending the return to ICT, take the following actions: <ul style="list-style-type: none"> ◆ Edit the RIVO stamp or "RIVO REV" and "IDT" in the upper left margin of the return Edit the return received date, if not already present ◆ Update the return in STARS to disposition CAT "5" "CL" ◆ Destroy the TPP letter as classified waste ◆ Close the RIVO correspondence control base with an activity field of "1040X2AM"

IF	THEN
	<ul style="list-style-type: none">• If there IS an identity theft marker for any tax period AND the amended return/Form 1040X CANNOT be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the <i>RICS IVO AR Adjustment Request Form</i>. If the income/withholding is not verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form.• Prior to sending the return to ICT, take the following actions:<ul style="list-style-type: none">◆ Edit the return received date, if not already present◆ Destroy the Taxpayer Protection Program (TPP) letter as classified waste◆ Close the RIVO correspondence control base with an activity field of "1040X2AM".• See IRM 21.5.1.4.10 (4), Classified Waste, for guidance.• Do not update the return in STARS.• When all actions are complete, document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

25.25.6.2.2.2
(10-01-2025)
**Complete
Documentation Not
Provided or Invalid**

(1) The taxpayer has not provided any or all of the recommended or requested documentation and an identity determination **cannot** be made based on the

the account and respond to the taxpayer:

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IF	AND	THEN
<p>1 AMS notes do not show the taxpayer contacted the IRS by phone or in person.</p>	<p>Their response contained insufficient documentation to authenticate</p>	<ul style="list-style-type: none"> • Issue the Letter 6167C, Identity Authentication Incomplete, using paragraphs “ADEF” as applicable (access the letter to complete fill-ins) • Advise their identity could not be authenticated based on the information provided and include the following in the letter: <ul style="list-style-type: none"> - Use return address code “TP” - Specify which supporting document was missing or unacceptable • Close the RIVO control base with an activity field of “6167C2TP”. • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Destroy the response as classified waste, including any signed or unsigned returns. See IRM 21.5.1.4.10 (4), Classified Waste, for guidance.

IF	AND	THEN
<p>2 The response or AMS notes show the taxpayer previously contacted the IRS and failed authentication and was advised to fax or mail in their response</p>	<p>Their response contained insufficient documentation to authenticate</p>	<ul style="list-style-type: none"> • Issue the Letter 6167C, Identity Authentication Incomplete, ACF Field 03 = Date of Inquiry Field 08 = https://assistance.for.irs.gov/ Fields 09 and 11 = local time - Use return address code "TP" • Use Form 14219, Return of Documents to Taxpayer, to return original documents. • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries • Close your control base.

IF	AND	THEN
<p>3</p> <p>If the taxpayer submits documentation to verify their identity via fax or mail due to an exception, as instructed, And</p> <p>the documentation received is incomplete or cannot be verified or appears invalid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurant, etc.</p> <p>Note: Field Assistance employees will use applicable systems for research.</p>	n/a	<ul style="list-style-type: none"> • Issue the Letter 6167C, Identity Authentication Incomplete, using paragraphs ADEF as applicable (access the letter to complete fill-ins) • Advise their identity could not be authenticated based on the information provided and include the following in the letter: <ul style="list-style-type: none"> - Use return address code "TP" -Specify what supporting documentation was missing or unacceptable -Request the documentation be submitted through our fax <p>Note: Fax cases must be controlled on IDRS as follows:</p> <ul style="list-style-type: none"> -Use received date of fax -Use activity code "TPP-FAXMMDD" -Use "A" status for active case -Use TPP letter# as category code. (For pilot Letter 6330C use cat code "4883" & for Letter 6331C use cat code "5071".) -Field Assistance cases will have activity control "FATPPEFAX". Additional case controls should not be opened if the case is already controlled. Employees may need to reassign the case to their own IDRS# if not already assigned. <ul style="list-style-type: none"> • Once the letter is issued, update activity code to "6167C2TP" and close your control base with "C".

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IF	AND	THEN
		<ul style="list-style-type: none">Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). AMS notes should include the specific reason (i.e., missing ID or fax was unreadable) the taxpayer could not be authenticated. Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
4 The taxpayer’s fax or mail case meets the exception below, but AMS notes are not updated.	n/a	<ul style="list-style-type: none">Reissue Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY, issued on accounts with a TC 971 AC 123 with “TAC AUTH ONLY” in the MISC field or “HIGH RISK AUTH” (5747SP - Spanish version). The taxpayer must visit their local Taxpayer Assistance Center (TAC) for an in-person visit or call the TPP line if they did not file the return in question.Use return address code “TP”

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IF	AND	THEN
<p>5 The response or AMS notes show the taxpayer contacted the TPP toll-free line, failed authentication, was referred to the TAC and failed authentication at the TAC.</p>	<p>n/a</p>	<ul style="list-style-type: none"> • Send the Letter 5216, Taxpayer Cannot Authenticate, to the address on the return, see Exhibit 25.25.6-1, Taxpayer Protection Program (TPP) Repeater Letter 5216C - Taxpayer Cannot Authenticate. (If the taxpayer was previously issued a Letter 5216, do not issue a second letter.) • Use return address code "TP" • Close the RIVO control base with an activity field of "FAILEDAUTH". • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Destroy the response as classified waste, including any signed or unsigned returns. See IRM 21.5.1.4.10 (4), Classified Waste, for guidance.
<p>6 For decedent accounts, if the authorized representative's name is not present on CC ENMOD</p>	<p>The required authorized representative documentation and the TPP documentation is incomplete or was not received</p>	<ul style="list-style-type: none"> • Issue Letter 135C, Proper Authorization Needed to Furnish Information, and request the missing documentation • Add AMS notes to confirm what documentation was received and what document is still required to complete the process. We cannot authenticate until the authorized representative provides the documentation as requested and we have sufficient documentation to complete TPP authentication

- 25.25.6.2.2.3
(10-01-2025)
Responses to Letter
5747C (Letter Reply
Procedures)
- (1) Taxpayers who have been issued the Letter 5747C, Potential Identity Theft
- states they must visit their local Taxpayer Assistance Center (TAC) for an in-person visit or call the TPP line if they did not file the return in question.
- Note:** Follow the instructions below for accounts containing a transaction code TC 971 action code AC 123 with a MISC field of “TAC AUTH ONLY”, or the account contains a TC 971 AC 123 “HIGH RISK AUTH”.
- (2) If a response to the Letter 5747C is received or the account contains a TC 971 AC 123 with a MISC field of “TAC AUTH ONLY”, or the account contains a TC 971 AC 123 “HIGH RISK AUTH”, follow the chart below to respond to the taxpayer:
- Note:** Some correspondence will need to be treated as classified waste per the IRM. When IRM procedures instruct for correspondence to be treated as classified waste, refer to IRM 21.5.1.4.10 (4), Classified Waste, for instructions.
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IF	THEN
1 The response says they did not file the return.	See IRM 25.25.6.2.1, The Taxpayer is Claiming Identity Theft (Letter Reply Procedures).
2	See IRM 25.25.6.2.2.1, Documentation Received.

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IF	THEN
<p>3</p> <p>The response or the AMS notes show the taxpayer contacted the TPP toll-free line and was advised to go to the TAC, however the taxpayer could not</p> <p>unable to authenticate online; therefore, they were advised to mail their documentation to TPP.</p>	<p>Review the documentation provided and research internal sources to try to authenticate the taxpayer, see IRM 25.25.6.2.2, The Taxpayer Filed the Return in Question (Letter Reply Procedures).</p> <ul style="list-style-type: none"> • If a determination can be made, see IRM 25.25.6.2.2.1, Documentation Received. If a determination cannot be made, refer the case to the lead. If agreed, take the following actions: <ul style="list-style-type: none"> • Issue the Letter 6167C, <i>Identity Authentication Incomplete</i>, using paragraphs ADEF as applicable (access the letter to complete fill-ins) • Advise their identity could not be authenticated based on the information provided and include the following information: <ul style="list-style-type: none"> -Specify what documentation was missing or unacceptable. -Advise the taxpayer they can also visit their local TAC. See IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for the verbiage to be included in the letter. <p>see Exhibit 2.3.32-7, IMF Entity Data, for valid values.</p> <ul style="list-style-type: none"> • Close the RIVO control base with an activity field "6167CTOTP". • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

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IF	THEN
	<ul style="list-style-type: none"> Destroy the response as classified waste, including any signed or unsigned returns. See IRM 21.5.1.4.10 (4), Classified Waste, for guidance.

25.25.6.2.3
(07-17-2025)

**Exam/Collection/
Compliance Office
Employees - Procedures
for Cases with Taxpayer
Protection Program
(TPP) Involvement**

- (1) Exam/Collection/Compliance employees may identify a tax return with Taxpayer Protection Program (TPP) involvement in the course of their duties. The account will contain TPP markers on CC IMFOLT or CC TXMOD. An inquiry may need to be referred to Return Integrity Verification (RIVO) team for resolution when one or more of the TPP markers and conditions are present:
- The account contains unresolved TPP indicators (unreversed TC 971 AC 121/124 with MISC field showing DLN of associated UNP 1260 return)
 - The taxpayer's return is unpostable (UP) 126 reason code (RC) "0"
 - The account contains an unreversed TPP indicator TC 971 AC 129 and the refund is held with a -R freeze.
 - The return has been moved to MFT 32 in the TPP process (the return may or may not be the taxpayer identification number (TIN) owner's valid return)
 - The return was Archived/Deleted (Account will show an UP 126 "0" on CC TRDBV "CODES" screen and is **not** posted to MFT 30 as a TC 150 or MFT 32 as a TC 976.)
 - Command Code ENMOD or IMFOLE show a TC 971 AC 506 with MISC field of WI PRP DDB, this marker indicates the return was deemed Id theft because there was no response to the authentication letter. The authentication and tax return verification were never completed. The reversal of this marker means the taxpayer authenticated and the return is being processed as a valid return.
- (2) If one or more of the markers listed above are present, the employee working the case must authenticate the taxpayer's identity and tax return. Review IRM 25.25.6.4(8), Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures, to follow manual authentication procedures. If the return in question was deemed identity theft, it cannot be accepted as a valid return, until the authentication process is complete. Therefore, if the taxpayer claims they filed the return in question and the authentication process is completed the case can be referred to RIVO for resolution. If unable to complete to complete the authentication process, advise the taxpayer to contact the Taxpayer Protection Program toll-free line at 800-830-5084 from 7:00 am - 7:00 pm local time.

Note: If the taxpayer has authenticated their identity and the tax return was verified, the original received date of the tax return must be used to process the return. The "interest penalty date" on CC TRDBV will be used as the received date and used to determine the ASER. If the return meets statute imminent criteria, refer to IRM 25.25.6.9, Statute Procedures for TPP Returns.

IF	THEN
<p>1 The taxpayer's valid return was moved to MFT 32 or shows it was Archived/Deleted on CC TRDBV. CC ENMOD will show a TC 971 AC 506 WI PRP DDB marker indicating the return was treated as an Id theft return.</p> <p>Note: An Archived/Deleted means the return was never processed and is not posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976</p>	<p>The employee will submit a Form 4442, <i>Inquiry</i> following information:</p> <ul style="list-style-type: none"> ◆ Add Remarks - Confirm the TP has been authenticated ◆ Include the DLN of the return in question. Make sure and verify the DLN number if there is more than one return. MFT 32 returns - DLN is the TC 976 DLN on CC IMFOLT or TXMODA Archived /Deleted returns - CC TRDBV "STAT-HIST" summary page has the DLN ◆ Additional comments - The return on MFT 32 is the TP's valid return. Please take appropriate actions to resolve the account and process TP's return. ◆ If unable to fax the request, route information to RIVO: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, TX 73301 <p>Note: Follow procedures below depending on the year of the tax return in question.</p> <ul style="list-style-type: none"> ◆ For 2024 or 2023 ELF/MeF or paper filed returns, the return can be moved systemically and does not have to be reprocessed. <p>Note: The return must be reprocessed manually if it is between Cycle 1 - 3 (dead cycles) or 47 - 53, see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles calendar to check current cycle (find today's date to identify the current cycle). Follow instructions below to send the return to be reprocessed manually.</p> <ul style="list-style-type: none"> ◆ Do not include a copy of the return, unless it differs from the return on CC TRDBV, ◆ For 2022 and prior year ELF/MeF electronic returns or paper filed returns must be reprocessed and sent to SP for posting. The fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return, forward it with the Form 4442. If unable to obtain a copy from the taxpayer, include it in the Remarks section of the Form 4442. RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE.

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IF	THEN
	<p>Exception: For expedite cases (i.e., prior request not completed), write “Expedite” at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows: CXX,EXPEDITE,M,32RV 1485000001,*</p> <ul style="list-style-type: none"> ◆ If the MeF or paper return is a statute year case with an imminent statute date (90 days or less) or have a barred return situation, employees must use IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed. See box 2 and 3 for actions to take. <p>◆ For tax returns sent to SP for processing, RIVO will open a monitor control on CC TXMOD with activity code that includes RTP-MMDD which means “Return to Process” and MMDD equals the month and day it was sent to SP.</p> <p>Note: Once the return is sent to be reprocessed, the TPP issue has been resolved and RIVO no longer has the case. Any follow up inquiries must be made to the Submission Processing area the return is located in.</p>
<p>2 The return is UP 126 RC “0” with a TC 971 AC 121 or TC 971 AC 124 or The return is posted and contains an unreversed TC 971 AC 129 with a -R freeze holding the refund</p>	<p>The employee will initiate a Form 4442, <i>Inquiry Referral</i>, to RIVO (even if the Unpostable is assigned to a generic IDRS control number) to resolve the unpostable condition. The following remarks must be included on the Form 4442:</p> <ul style="list-style-type: none"> ◆ The taxpayer has been authenticated and ◆ The return is the taxpayer’s valid return ◆ For accounts showing open Unpostable 1260, <p>◆ If unable to fax the request, route information to RIVO at: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, TX 73301</p>

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IF	THEN
<p>3 Any of the above "IF" scenarios include a TC 150 (0.00) with the SFR literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted</p> <p>Note: When the tax return in question is deemed Id theft due to non-response, the return is moved to MFT 32 or Deleted. The TC 971 AC 124 is also reversed in most cases.</p> <p>Reminder: If the taxpayer did not file the return moved to MFT 32 or Deleted, follow normal IRM procedures for sending the valid return to be processed. This is not a RIVO issue.</p>	<p>RIVO cannot send the return to be reprocessed and cannot adjust the account. The account will have to be manually adjusted. The employee working the case will:</p> <ul style="list-style-type: none"> Follow normal procedures to have the account adjusted to the taxpayer's return (i.e., CCP or other area that adjusts account after audit). RIVO does not need a copy of the tax return Submit a referral to RIVO to reverse the TPP marker (if needed) and update system to show the return is Non-ID Theft due to late TP authentication. Employee will prepare a Form 4442 and include the following: <ul style="list-style-type: none"> TP late authentication & Filed the return in question (must include the DLN of the original return) Update the EFDS system to show the return is Non-Id Theft Reverse TPP markers, if necessary

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- (3) For TPP selected returns identified in the ASFR process, ASFR employees will follow the If/Then chart below:

IF	THEN
<p>1 The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124 AND the copy of the return, if received, matches the UNP 1260 return on CC TRDBV</p>	<p>The case must be added to the RIVO TPP listing and include:</p> <ul style="list-style-type: none"> ◆ TIN ◆ Tax period ◆ Name Control ◆ DLN of the return in question <p>The listing will be forwarded to the RIVO POC on a weekly basis and cases will be worked within 7 days.</p>

IF	THEN
<p>2</p> <p>The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124</p> <p>AND</p> <p>A copy of the return, if received, DOES NOT match the UNP 1260 return on CC TRDBV</p>	<ul style="list-style-type: none"> • Take the following steps to send the return to SP to be processed. • All edits made on the return being sent to SP for processing must be in "RED" ink, when possible. • Make the following edits to the return. • Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • Edit SPC "B" on the return. • The received date of the return should be edited by the employee. If it is not present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. • Forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP. <p>Note: ♦ If the MeF or paper return is a statute year case with an imminent statute date (90 days or less) or have a barred return situation, employees must review IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed. See box 2 and 3 for actions to take.</p> <ul style="list-style-type: none"> • Document results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Close the control base with an activity field of "RTN2PROC". • Open a monitor control base CXX,AUTH-MMDD,M,32RV 1487355555,* (MMDD is the month and day you are sending the return to SP)

IF	THEN
<p>3 The return is on MFT 32 (look for MFT 32 module on CC IMFOLI or TXMODA)</p>	<p>Follow procedures below depending on the year of the tax return in question.</p> <ul style="list-style-type: none"> ◆ For 2024 or 2023 ELF/MeF or paper filed returns, the return can be moved systemically and does not have to be reprocessed if the return matches the return originally received. <p>Note: The return must be reprocessed manually if it is between Cycle 1 - 3 (dead cycles) or 47 - 53, see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles calendar to check current cycle (find today's date to identify the current cycle). Follow the instructions below to send the return to be reprocessed manually.</p> <ul style="list-style-type: none"> ◆ If the return does not match the return originally received, follow box 2 Then section above to send the return to be reprocessed. ◆ Input transaction code TC 971 action code AC 111 on MFT 32, include the document locator number (DLN) of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen. ◆ Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 was input on MFT 32 but the return did not post to MFT 30, the return will need to be reprocessed to MFT 30. ◆ For 2022 and prior year ELF/MeF electronic returns or paper filed returns must be reprocessed and sent to SP for posting. ◆ If a paper return, the fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return or the return was ELF/MeF, follow box 2 above, Then section. ◆ If unable to obtain a copy from the taxpayer, prepare a Form 4442 and include in remarks (No return copy received, and include the DLN of the return in question). RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE.

IF	THEN
	<p>◆ Open a monitor control base when sending the return to SP, CXX,RTP-MMDD,M,32RV 1487355555,* (MMDD is the month and day you are sending the return to SP)</p> <p>◆ Do not open a control when sending the Form 4442 to RIVO. RIVO will open a control once the case is received.</p> <p>◆</p> <p>Exception: For expedite cases (i.e., prior request not completed), write “Expedite” at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows: CXX,EXPEDITE,M,32RV 1485000001,*</p> <p>◆ If the MeF or paper return is a statute year case with an imminent statute date (90 days or less) or have a barred return situation, employees must review IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed. See box 2 and 3 for actions to take.</p> <p>◆ If the tax period in question has an open control on CC TXMODA beginning with IDRS # 148XXXXXXX, coordinate the case actions with the RIVO employee.</p>

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IF	THEN
<p>4 The return shows it was Archived/Deleted on CC TRDBV</p> <p>Note: An Archived/Deleted return means the return was never processed and is not posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976</p>	<ul style="list-style-type: none"> ◆ For all tax years where the ELF/MeF or paper filed returns that were archived/deleted, the return cannot be moved systemically and has to be re-processed, follow box 2 Then section above to send the return to be reprocessed. ◆ If a paper return, the fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return or the return was ELF/MeF, follow box 2 above, Then section. ◆ If unable to obtain a copy from the taxpayer, prepare a Form 4442 and include in remarks (No return copy received, and include the DLN of the return in question). RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE. ◆ Open a monitor control base when sending the return to process CXX,RTP-MMDD,M,32RV 1487355555,* (MMDD is the month and day you are sending the return to SP) ◆ Do not open a control when sending the Form 4442 to RIVO. RIVO will open a control once the case is received. Exception: For expedite cases (i.e., prior request not processed), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows: CXX,EXPEDITE,M,32RV 1485000001,* ◆ If the MeF or paper return is a statute year case with an imminent statute date (90 days or less) or have a barred return situation, employees must review IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed. See box 2 and 3 for actions to take. ◆ If the tax period in question has an open control on CC TXMODA beginning with IDRS # 148XXXXXXX or 14XXXXXXX, coordinate the case actions with the RIVO employee.

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IF	THEN
<p>5 Any of the above "IF" scenarios include a TC 150 (.00) with the SFR literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted</p> <p>Note: When the tax return in question is deemed Id theft due to non-response, the return is moved to MFT 32 or Deleted. The TC 971 AC 124 is also reversed in most cases.</p> <p>Reminder: If the taxpayer did not file the return moved to MFT 32 or Deleted, follow normal IRM procedures for sending the valid return to be processed. This is not a RIVO issue.</p>	<p>RIVO cannot send the return to be reprocessed. The account will have to be manually adjusted. The employee working the case will:</p> <ul style="list-style-type: none"> Follow normal procedures to have the account adjusted to the taxpayer's return (i.e., CCP or other area that adjusts account after audit). RIVO does not need a copy of the tax return Submit a referral to RIVO to have TPP markers reversed (if needed) and update systems to show the return is Non-ID Theft due to a late TP authentication. Prepare a Form 4442 and include the following: <ul style="list-style-type: none"> TP late authentication & Filed the return in question (must include the DLN of the original return) Update the EFDS system to show the return is Non-Id Theft Reverse TPP markers, if necessary

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- (4) FOR RIVO Employees: Upon receipt of the Form 4442 or ASFR Unpostable 1260 listing, review the account for TPP involvement and take the following actions:

IF	THEN
<p>1 The issue on the account is not the result of the TPP process</p>	Return the Form 4442 and attachments to the sender stating there is no TPP involvement and add a note to AMS.
<p>2 The issue on the account is due to the TPP process</p>	Open a control base on the account to RIVO for resolution Ex. C#,4442MMXXXX,A,TWRO *,148XXXXXXX

- (5) Once the control base is opened or recontrolled, take the following actions to resolve the account:

Note: Please treat the cases as **priority and expedite processing**, as some may be Statute imminent cases. Expedite requests may have an open control to 1485000001. Not all functions forwarding cases have the ability to open control bases, therefore some may not contain a control.

IF	THEN
<p>1 The return that is UP 126 RC “0” is the taxpayer’s return.</p>	<p>Resolve UP 126 RC “0”, see IRM 25.25.6.2.2, The Taxpayer Filed the Return in Question (Letter Reply Procedures).</p>
<p>2 The return on MFT 32 matches the return received from the employee.</p>	<p>All edits made on the return must be in “RED” ink, when possible.</p> <ul style="list-style-type: none"> • Use an RIVO stamp or hand write “RIVO” on the return in the upper left-hand corner. • Edit special processing code (SPC) “B” on the return • Edit the return with the received date of the return posted to MFT 32, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. • Detach the return and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> • If the taxpayer is not a victim of identity theft for the year in question, and a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field “WI IVO IRSERR”, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to “DL” and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Close the RIVO control base with an activity field of “RTN2PROC”. • Open a monitor control base CXX,RTP-MMDD,M,32RV 1487355555,* (MMDD is the month and day you are sending the return to SP)

IF	THEN
<p>3 The return on MFT 32 does not match the return received from the employee.</p>	<p>All edits made on the return must be in “RED” ink, when possible.</p> <ul style="list-style-type: none"> • Use an RIVO stamp or hand write “RIVO” on the return in the upper left-hand corner. • Edit SPC “B” on the return. • The received date of the return must be edited by the RO. If it is not present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return. • Detach the return from the Form 3210 and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP. <p>Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> • Take any additional actions to resolve the account, see IRM 25.25.6.2.1.3, The Identity Theft Return is on MFT 32 or Archived or Deleted (Letter Reply Procedures). • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Close the RIVO control base with an activity field of “RTN2PROC”. • Open a monitor control base CXX,RTP-MMDD,M,32RV 1487355555,* (MMDD is the month and day you are sending the return to SP)

IF	THEN
<p>4 Any of the above “IF” scenarios shows a TC 150 (0.00) with the SFR literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted</p>	<ul style="list-style-type: none"> • Do NOT send any tax return to be reprocessed, if a copy of the tax return is received. Instead follow actions listed below and then reject the referral to the initiator advising the account requires an adjustment and RIVO cannot take that action. • Reverse TPP markers, if needed • If the taxpayer is not a victim of identity theft for the year in question, and a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field “WI IVO IRSERR”, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to DL and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

- (6) For Form 3210 retention requirements, employee must follow Document 12990, Records Control Schedules, RCS 29 Item 91.

25.25.6.2.4
(08-20-2019)
**Unpostable Code 299
Listing**

- (1) When the return was previously resolved as identity theft during the Taxpayer Protection Program (TPP) process, and the return is older than 2 years, and did not post to MFT 32 prior to the end of the previous processing year, the transaction will go unpostable (UP) 299. Submission Processing (SP) will open a control base to Return Integrity Verification Operations (RIVO), using IDRS number 1485000004.
- (2) RIVO will designate specific employees to resolve the accounts.
- (3) RIVO will take the following actions:
 - Review the CCA 42-43 IDRS Overage report to identify accounts requiring resolution.
 - RIVO will review the accounts using the procedures in IRM 25.25.6.2, Written Responses to Letter 4883C, Letter 5071C, Letter 5447C, Letter 5747C, Letter 6167C, or Letter 5216.
 - RIVO will input a history item using CC UPCASZ of “126 DELETE”, if the determination is that the return is identity theft and should be deleted.

- RIVO will input a history item using CC UPCASZ of “126 GOOD TAXPAYER”, if the determination is that the return is the valid return filed by the taxpayer identification number owner.
- RIVO will document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
- RIVO will close the open control base with an activity field of “GOODRTN” or “IDTRTN” as appropriate.

25.25.6.3 (07-17-2025)

Taxpayer Protection Program (TPP) Basic Authentication and Research

- (1) Customer Service Representatives (CSRs) answering the Taxpayer Protection Program (TPP) line application 018 and 019 (Spanish speaking line) must follow the procedures in this subsection to authenticate callers. When a TPP assistor is transferring a call to the Spanish speaking line, the TPP telephone assistor transfer to IUP#1019. Employees must adhere to the instructions in IRM 21.1.1.4, Communication Skills, for greeting/addressing the caller.
- (2) Inquiries received on the TPP line may be in response to one of the TPP letters listed in, IRM 25.25.6.1.7. Taxpayer Protection Program Overview. Before taking any action, identify the purpose of the call and conduct research to determine the current account status to better assist the caller. If required research systems are unavailable, see IRM 21.3.5.4.2.3, Required Systems Unavailable, and provide the taxpayer self-help options for online authentication at *IRS.gov/VerifyReturn* (do not refer if Letter 4883C or 5747C was issued). Taxpayers must also be advised that they can call back for assistance. Employees can leave a history item on IDRS about authentication status, if available.

Caution: Do not proceed with the call if you suspect the caller is a computer-generated artificial intelligence (AI) assistant. Immediately disconnect the call. See IRM 21.1.1.8.1, Lucy Phone/Fast Customer. If there are other instances of questionable caller identity, disconnect the call. Employees may disconnect the call if there is a 3-way call scenario and you are unsure of the caller. When possible, leave AMS notes regarding reason for call termination.

Note: Although some accounts (i.e., first time filers with no entity established) may not contain a TPP letter marker, a TPP letter was issued and may or may not appear on the account once it is established. See IRM 25.25.6.6.2, Procedures for when the Caller Has Not Received or Lost the Taxpayer Protection Program (TPP) Letter, if the caller did not receive the letter or lost it.

- (3) Because the return has already been identified as potential identity theft, there is a high risk of unauthorized disclosure. Enhanced authentication procedures must be followed to avoid inadvertent unauthorized disclosure of taxpayer information.

Note: The tax return selected for the TPP authentication process could be a refund or balance due return, including a non-filer tax return filed for the Economic Impact Payment (EIP). Some non-filer returns selected for TPP authentication will not contain a TPP letter marker TC 971 AC 123 with MISC field, however a letter is generated.

- (4) If the caller is not calling in response to a TPP letter, and there is no open TPP issue, transfer the caller to the appropriate area per the *Telephone Transfer Guide*.
- (5) If the caller states they were previously transferred to the Taxpayer Assistance Center (TAC) Appointment Line, but the call was disconnected, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to assist the taxpayer with scheduling the appointment and for additional instructions. Do not transfer the caller.
- (6) The caller states they are calling in response to a TPP letter (Letter 4883C/SP (or pilot Letter 6330C), Letter 5071C/SP (or pilot Letter 6331C), Letter 5447C/SP, or a Letter 5747C/SP) or were referred to the TPP toll-free line by an IRS assistor and they have the letter with them, continue with the authentication process. Advise the caller of authentication requirements listed in the letter to determine if they are able to continue with the call.
- (7) If the caller does not have the TPP letter with them, advise them to locate the letter and follow the instructions in the letter.

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- (8) If the taxpayer states they have received a TPP letter addressed to someone not residing at their address, thank the caller for the information and advise them to destroy the letter. No other action is required.
- (9) If the caller states they have previously authenticated either by phone, correspondence, fax or in the Taxpayer Assistance Center (TAC), and are checking on the status of their refund/balance due or other, ask the taxpayer what date they authenticated and determine if the date they authenticated meets the processing time frame of 9 weeks (including fax/mail) and follow the chart below:

Note: For taxpayers who state they authenticated online using *IRS.gov/VerifyReturn*

, see IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, for timeframes and additional information.

IF	THEN
<p>1 The appropriate time frame has not passed from the date the taxpayer authenticated.</p> <p>Note: See IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, if taxpayer states they completed online authentication.</p>	<ul style="list-style-type: none">• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return (including fax/mail) if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information.• The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 9 or 16 week timeframe.

IF	THEN
<p>2 The appropriate time frame has passed from the date they authenticated.</p>	<ul style="list-style-type: none"> Perform authentication per IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues. Once basic authentication has been completed, review the account for any unresolved TPP issues. <p>Note: See IRM 25.25.6.1.7, Taxpayer Protection Program Overview, for indications of an unresolved TPP issue.</p> <ul style="list-style-type: none"> If there are unresolved TPP issues, confirm TPP high risk authentication (HRA) has been completed by reviewing Account Management Services (AMS) notes. If HRA has been completed, see IRM 25.25.6.5, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors, to determine additional resolution actions. <p>Reminder: The results of the authentication on the website are not viewable on IDRS or AMS, therefore full authentication including TPP HRA is required.</p> <ul style="list-style-type: none"> If there are unresolved TPP issues and there is no indication HRA has been completed, continue with the authentication process below. If after account research, it is determined that the TPP issue was previously addressed/resolved correctly, however, there is a subsequent non-TPP unresolved issue holding the refund or other issue, advise the taxpayer of the account status (i.e., account freeze or refund issued with TC 846). If additional action is needed to resolve the non-TPP issue, refer the caller to the appropriate area per the <i>Telephone Transfer Guide</i>. Include a transfer PIN when appropriate, see IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN. If transferring the caller, input AMS notes as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

- (10) For all TPP calls, begin authentication by following the authentication procedures in IRM 21.1.3.2.3, Required Taxpayer Authentication, then continue with the authentication procedures in this IRM, unless otherwise directed by the IRM. Do not accept a Transfer Pin.
- (11) If the caller is calling on behalf of the taxpayer, see IRM 25.25.6.3.1, Taxpayer Protection Program (TPP) Procedures for Power of Attorney or Third-Party Callers, before continuing with the authentication process.
- (12) If the call is disconnected/dropped during the authentication process, document the call in detail in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select "Other Entity" as the issue.
- (13) The caller received a TPP letter and has the letter with them, follow the chart below to respond to the caller:

Note: If the caller received a TPP letter (for one year or multiple years), only one of the letters is needed to continue with the authentication process.

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IF	AND	THEN
1 The taxpayer received any TPP letter.	The taxpayer is claiming identity theft.	<ul style="list-style-type: none"> Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues. Research the account and confirm that there are unresolved TPP issues. If there are unresolved TPP issues, see IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research. If after account research, it is determined that the TPP issue was previously addressed/resolved correctly, however, there is a subsequent non-TPP unresolved issue holding the refund or other issue, advise the taxpayer of the account status (i.e., account freeze or refund issued with TC 846). If additional action is needed to resolve the non-TPP issue, refer the caller to the appropriate area per the <i>Telephone Transfer Guide</i>. Include a transfer PIN when appropriate, see IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/ Transfer PIN.

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IF	AND	THEN
		<ul style="list-style-type: none">• If transferring the caller, input AMS notes as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

[illegible]

IF	AND	THEN
<p>3 The caller received a Letter 4883C, Letter 5071C, pilot Letter 6330C or Letter 6331C.</p> <p>Note: If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.</p>	<p>The caller filed the return in question</p> <p>Note: If multiple years contain unresolved TPP issues and one of the years meets "TAC AUTH ONLY" criteria, then the caller must be referred to the TAC to complete authentication for all years in question. Follow the instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC), to schedule the appointment and for additional instructions.</p>	<ul style="list-style-type: none"> • Ask the caller if they have the return available and with them. The caller will also need a tax return for one of the years prior to the year in question (if they filed one) - (for example, the year in question is 2019 - the caller will need a return for any year prior to 2019). • If caller has the returns available and with them, proceed with the call and continue the authentication process. • If the caller states they do not have the returns available or with them, advise the caller that you can continue with the authentication questions, however even if they pass all the authentication questions, including HRA, if they are not able to verify the return they filed, they will be required to call back and go through basic authentication questions again. If the caller chooses to continue without the returns, continue with the authentication process.

IF	AND	THEN
		<ul style="list-style-type: none"> If the caller chooses to call back when they have the returns available, thank the caller, no other account action is required. Input AMS notes as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
<p>4 The caller received a Letter 4883C, Letter 5071C, Letter 5447C, Letter 5747C, or pilot Letter 6330C or Letter 6331C.</p> <p>Note: If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.</p>	<p>CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS# 148xxxxxxx)</p> <p>AND/OR CC IMFOLT/TXMODA shows a TC 971 AC 123 with MISC field of "TPP RP"</p>	<ul style="list-style-type: none"> Then follow procedures in IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process

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IF	AND	THEN
<p>5 The caller received a Letter 4883C (or Letter 5747C in some cases) due to a Form 1040X amended return</p>	<p>Tax module contains a TC 971 AC 129 with MISC Field NNNNNNNNNNNNNN 1040X marker for an amended return. (NNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)</p> <p>Note: If there is a -E freeze and TC 810 Responsibility Code 4 present, IRM 25.25.6.3.6, Accounts with TPP Involvement and a -E Freeze.</p>	<ul style="list-style-type: none"> • Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication. • Complete TPP HRA following IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures • Advise the caller a copy or access to the return in question will be needed to verify information off the form. • Refer the caller to the TAC if unable to authenticate, follow IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors • See IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field NNNNNNNNNNNNNN 1040X to take appropriate action on the account for Form 1040X processing.

IF	AND	THEN
6	n/a	

[illegible]

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IF	AND	THEN

- Reminder:** The Integrated Automation Technologies (IAT) “UP HISTORIES” tool can be used to quickly locate the return that is unpostable (UP) 126 reason code (RC) “0”.

(15) After basic authentication is completed where the caller is claiming they filed the return in question and research shows there are unresolved TPP issues on the account, follow the chart below:

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IF	AND	THEN
3 The caller called previously but did not have the TPP letter with them, and the letter could not be reissued, and they were referred to the TAC.	The caller has located the TPP letter.	Continue with the authentication process.
4 The caller called previously and declined to answer some or all of the authentication questions.	The caller requested to go to the TAC to authenticate.	Review the AMS notes for the previous authentication process. If HRA was not started, continue with the authentication process. If AMS notes show HRA was started, advise the caller they must go to the TAC, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.
5 The caller states they previously authenticated either by phone or by visiting the TAC, and are calling to provide the information to verify their return.	AMS notes show the caller previously authenticated with a TPP assistor or in the TAC (issue type such as TPP-HIGH RISK PASSED) Note: The caller is not required to have a TPP letter if AMS notes show the caller previously passed authentication.	<ul style="list-style-type: none"> Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues. See IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question, to resolve the account.

IF	AND	THEN
6 There are no AMS notes indicating the caller previously authenticated with a TPP assistor or in the TAC	The caller does not have the TPP letter. Note: If the caller has the TPP letter, continue with the authentication process.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter

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call was disconnected/dropped and authentication and/or HRA was not completed, see IRM 25.25.6.3.3, Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) Assistors.

- (17) After the above procedures have been completed, if not already obtained, ask the caller for the control number listed on the TPP letter (located above the salutation line (Dear Taxpayer) or for the redesigned notice it is in the mid part

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Follow the chart below to resolve the issues and respond to the caller:

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Note: If the caller has received multiple TPP letters for the same year or multiple

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IF	THEN
1 The control number provided by the caller matches the DLN of the return in question.	Continue with the authentication process.
2 The control number provided by the caller does not match the DLN of the return in question.	<ul style="list-style-type: none"> If the number provided by the caller does not match the DLN of the return in question, advise the caller you cannot continue with the call and provide the two options. <ul style="list-style-type: none"> - The online Identity and Tax Verification Service option at <i>IRS.gov/VerifyReturn</i>, if they have not tried to use it (except where Letter 4883C or Letter 6330C is issued). - Or if unable to authenticate online or unsuccessful, the caller must visit a Taxpayer Assistance Center (TAC) to be authenticated. Advise the caller a TAC appointment will be required, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions. Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

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(18) Once the control number has been verified off the TPP letter, follow the chart below to resolve the account and respond to the caller:

IF	AND	THEN
1 The caller states they filed a return.	there is a refund due, but a credit elect is requested, this is not a zero-balance return), including accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH".	<ul style="list-style-type: none">Follow additional authentication procedures, see IRM 21.1.3.2.4, Additional Taxpayer Authentication.If the caller passes authentication, continue to IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question.If the caller does not pass authentication, advise the caller they will need to go to the TAC to be authenticated and an appointment is required, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions. <ul style="list-style-type: none">Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

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IF	AND	THEN
2 The caller states they did file a return.	The return is a refund return.	Perform high risk authentication (HRA), see IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures. Exception: If the account (including multiple years and any tax year) contains TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH" follow the instructions in paragraph 13 block 2,
3 There is an indication in AMS that the caller previously failed to authenticate such as: <ul style="list-style-type: none"> The caller was unable to be authenticated previously on the TPP line and was sent to the TAC. The caller failed to authenticate at the TAC. The call was disconnected/dropped during the authentication process. 	n/a	See IRM 25.25.6.3.3, Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) Assistors.

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25.25.6.3.1
(06-24-2024)

**Taxpayer Protection
Program (TPP)
Procedures for Power of
Attorney or Third-Party
Callers**

- (1) There are instances when the taxpayer has authorized a person to act on their behalf by filing a Form 2848, *Power of Attorney and Declaration of Representative*, or the taxpayer is unable to contact the IRS due to physical impairment or other circumstances, and someone contacts the IRS on their behalf. The taxpayer may also be in need of assistance due to a hearing impairment or a language barrier. As a reminder, a POA is not valid upon death.
- (2) When someone other than the taxpayer identification number (TIN) owner contacts the IRS in response to a Taxpayer Protection Program (TPP) letter or TPP account issue, special procedures must be followed to authenticate the caller and verify the TIN owner's account.
- (3) Follow the instructions in the chart below to resolve the account and respond to the caller:

Note: Employees must adhere to the IRM 21.1.1.4, Communication Skills, on every call regardless of who is on the line. Employees will encounter different circumstances, and must be professional and courteous in every situation.

IF	THEN
<p>1 The caller is an authorized Power of Attorney (POA or Durable Power of Attorney) per IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication, or can fax Form 2848, Power of Attorney and Declaration of Representative, if not on the Centralized Authorization File (CAF) file</p> <p>Note: If the caller provides a Durable Power of Attorney, it must contain all of the information that is required on Form 2848.</p>	<ul style="list-style-type: none"> • Advise the POA this is an authentication line only and they will be asked to verify the taxpayer's information for the tax year or years in question. • The POA must be authorized for all the years addressed in the questioning including the year in question. Ask if the taxpayer is available to participate in the authentication process. • Begin by authenticating the POA, see IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication, and follow instructions to verify the POA's identity and the Form 2848 authorization to identify what year or years are authorized. • If the POA is not authorized for the year in question, advise the POA to have the taxpayer answer the questions if present, or if not present, have taxpayer contact the IRS at the phone number in the letter and to have the letter with them when they call. Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select "Other Entity" as the issue. • If the POA is authorized for the year or years in question, continue with the authentication process, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13. Since the POA is authorized to act on behalf of the taxpayer, follow all instructions in the IRM as if the POA is the taxpayer. • If the POA is authorized for multiple taxpayers, allow the POA to address up to 5 accounts in question for which they are authorized.

IF	THEN
<p>2</p> <p>The caller's authority is a Form 8821, Tax Information Authorization, or as a third-party designee, see IRM 21.1.3.3.1, Third Party Designee Authentication, or has prior oral disclosure consent, see IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless F8821)</p>	<p>The caller is not eligible to authenticate the taxpayer's identity. Ask the caller if the taxpayer is available and can answer the questions to authenticate their identity.</p> <ul style="list-style-type: none"> • If yes, ask the caller to bring the taxpayer to the phone. When the taxpayer joins the call, continue with the authentication process, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13. The taxpayer must answer the questions and remain on the phone during the entire process. • The third-party can only assist the taxpayer with answering questions related to information on the taxpayer's return. For example, the third-party can tell the taxpayer what line of the taxpayer's return they can locate the wages, withholding or refund amounts. • If the taxpayer is not available, advise the caller the taxpayer needs to call or to call back when the taxpayer is available.
<p>3</p> <p>The taxpayer is deceased and the caller is the executor, personal representative, conservator, etc., see IRM 3.11.3.9.2.2.2, Additional Information Line (AIL), authorized to represent the deceased taxpayer, see IRM 21.1.3.4, Other Third Party Inquiries.</p> <p>AND</p> <p>The caller's name appears on the Entity portion of the account (IAT/AMS/ENMOD) or is showing as a pending transaction on command code CC ENMOD.</p> <p>See IRM 11.3.2.4.11 (3) Deceased Individuals, for information.</p>	<ul style="list-style-type: none"> • Verify the authorized representative using instructions in IRM 21.1.3.4 (4), Other Third Party Inquiries for decedent account inquiries. • Once the authentication process is completed, see IRM 25.25.6.5, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors, to continue with return verification. Since the caller is authorized to act on behalf of the taxpayer, follow all instructions in the IRM as if the caller is the taxpayer.

IF	THEN
<p>4 The taxpayer is deceased and the caller is the executor, personal representative, conservator, etc., see IRM 3.11.3.9.2.2.2, Additional Information Line (AIL), AND The caller's name does not appear on the Entity portion of the account (IAT/AMS/ENMOD) or is not showing as a pending transaction on CC ENMOD See IRM 11.3.2.4.11 (3) Deceased Individuals</p> <p>and IRM 3.13.5.32, Notice Concerning Fiduciary Relationship, for Form 56 requirements</p>	<ul style="list-style-type: none"> • Ask the caller if they have mailed Form 56, <i>Notice Concerning Fiduciary Relationship</i>, including the supporting documentation, and if they have a copy they can fax in while on the call. If so, see IRM 21.1.3.4, (4) Other Third Party Inquiries, and follow procedures to verify authorized representative and complete disclosure. • Once the authorized representative is verified and disclosure is completed, continue with TPP authentication, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13. Since the caller is authorized to act on behalf of the taxpayer, follow all instructions in the IRM as if the caller is the taxpayer. • If the caller states they have not filed the Form 56 and do not have a copy, advise the caller to see <i>IRS.gov</i> to obtain the form and instructions for mailing to the IRS. Advise the caller to call back when they have a completed Form 56 and can fax it in. • When the Form 56 is processed by the IRS, the submitter's name will appear on the second name line on the Entity portion of the account. If a second name line is present, see block 3 above for procedures. • If the caller cannot fax in the copy at the time of the call or they could not be verified based on faxed documents, advise the caller they can go to the TAC or call back. If they want to visit a TAC, advise the caller they must bring Form 56 with all supporting documentation and TPP authentication documents (refer them to the TPP letter or if they don't have a copy, provide the list of documents off the letter). • Advise the taxpayer they will be required to make an appointment with the TAC. Follow procedures in IRM 21.3.4.2.4.5, Accounts Management Procedures for Appointment Service to schedule the appointment. • When making a TAC appointment, remind the caller to bring all supporting documentation for Form 56 and TPP authentication. The Form 56 must be completed and include the supporting documentation authorizing the representative. (Advise the authorized representative to bring a valid identification document to the appointment.)

IF	THEN
	<ul style="list-style-type: none"> If not continuing with the authentication process and/or the caller is referred to the TAC, document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
<p>5 TAC Employees The taxpayer is deceased and the executor, personal representative, conservator, etc., see IRM 3.11.3.9.2.2.2, Additional Information Line (AIL) visit the TAC for TPP authentication, AND Their name does not appear on the Entity portion of the account (IAT/AMS/ENMOD) or is not showing as a pending transaction on CC ENMOD See IRM 11.3.2.4.11 (3) Deceased Individuals and IRM 3.13.5.32, Notice Concerning Fiduciary Relationship, for Form 56 requirements.</p>	<ul style="list-style-type: none"> If the representative has the required Form 56, <i>Notice Concerning Fiduciary Relationship</i>, and supporting documentation along with TPP authentication documents continue below. See IRM 21.1.3.4, (4) Other Third Party Inquiries, and follow procedures for completing disclosure. Once authorized representative is verified as the representative, continue with TPP authentication and verify the return. See IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC, to continue with identity verification and TPP process. If the Form 56 was previously mailed, advise the taxpayer to allow an additional 60 days at a minimum, for processing of the form. If the representative does not have the required documentation for Form 56 or TPP authentication, advise the representative you cannot continue with the authentication and ask them to call the TPP line if they can fax the form in while on the call.
<p>6 The taxpayer is deceased and the caller is the surviving spouse of the deceased taxpayer and their name is not on CC ENMOD</p>	<ul style="list-style-type: none"> If the caller is stating the deceased taxpayer did <p>These types of returns will be resolved at the end of the suspense period.</p> <ul style="list-style-type: none"> If the caller is stating the married filing jointly (MFJ) return is their MFJ return with the deceased taxpayer, continue with the authentication process, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13.

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IF	THEN
<p>8</p> <p>The caller is calling about an account for a minor taxpayer and caller is the minor or parent/guardian of the minor, see IRM 11.3.2.4.10, Minors.</p>	<ul style="list-style-type: none"> Authenticate the caller using authentication procedures, see IRM 21.1.3.2.3, Required Taxpayer Authentication. After completing basic authentication, continue with the authentication process as if you were speaking directly to the taxpayer, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13. If the caller does not pass authentication, advise the caller they must go to the TAC. See IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions. <ul style="list-style-type: none"> If the caller is referred to the TAC, document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
<p>9</p> <p>The caller is an unauthorized third-party inquiring about a refund, wanting to authenticate for the taxpayer, or is calling to provide information because the taxpayer is not available.</p>	<p>No account actions are necessary. The third-party is not able to discuss the TPP issue. Advise the caller that you are not able to discuss the account with them without the taxpayer being present. Advise the caller to call back when the taxpayer is available or have the taxpayer call the IRS. If the taxpayer has received the TPP letter, advise the caller that the taxpayer may also respond to the letter in writing.</p>

#25.25.6.3.2
(10-01-2025)

Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors

(1) For Taxpayer Protection Program (TPP) assistors answering the TPP toll-free line, if the caller **did not authenticate** or meet other exception criteria (i.e., specific marker or letter), advise the caller they cannot be authenticated over

(2) Do not transfer the call to the appointment line, continue with appointment setup. To schedule an appointment, follow procedures in IRM 21.3.4.2.4.5, Accounts Management Procedures for Appointment Service. Document the call in Account Management Services (AMS), include the reason the caller was referred to the TAC, see IRM 21.2.2.4.5, Account Management Services

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- (3) For taxpayers who need to reschedule or cancel a TAC appointment, follow procedures in IRM 21.3.4.2.4.5.7, Rescheduling Policy and Confirmation of an Existing Appointment.

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- (5) When referring callers to the TAC or providing mail in option to complete authentication, advise the caller the requested documentation listed in the TPP letter must be legible.
- The TPP letter - If the caller is scheduled for a TAC appointment, advise them to bring the letter to the appointment if they have it, but TAC employee will not require them to have the copy.
 - A copy of the return they filed (current year/prior year) to assist in responding to the return verification questions.
 - A copy of the return for a year prior to the one in question (if they filed one and have an available copy for additional high risk authentication questions).
 - Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. (taxpayer must be advised these are not returns).
 - The acceptable forms of identification needed to authenticate their identity is listed under IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC. For TPP authentication, taxpayers visiting the TAC must provide a **physical** identification document/s.
- Note:** For decedent accounts, the authorized representative must be advised to bring a valid identification document to complete TPP authentication, and if available, provide a copy of the decedent's identification document. See IRM 25.25.6.3.1, Taxpayer Protection Program (TPP) Procedures for Power of Attorney or Third-Party Callers, to review Form 56 requirements.
- Document the call and the reasons the caller stated they were unable to visit the TAC in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
 - Advise the caller to allow 9 weeks for systemic or 10 - 12 weeks if manually processed (16 weeks for duplicate filing cases) from the date they submitted their response to receive their refund or additional correspondence.
 - No other account action is necessary.
 - For mailing, provide the caller with the following address: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, Texas 73301.

25.25.6.3.3
(10-01-2025)
**Caller Previously Failed
to Authenticate -
Taxpayer Protection
Program (TPP) Assistors**

- (1) If there is an indication in the Account Management Services (AMS) for any of the issues below, then do not try authentication again. Follow the chart below to respond to the caller.
- The call was dropped during the authentication process
 - The caller was unable to be authenticated and was sent to the Taxpayer Assistance Center (TAC)
 - The caller was advised to mail their response instead of going to the TAC
 - The caller failed authentication at the TAC
 - The caller was issued the Letter 6167C, Identity Authentication Incomplete (IMF)
 - The caller was issued the Letter 5216, Taxpayer Cannot Authenticate

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Caution: If the caller is referred to the TAC to complete the authentication process, but has general questions unrelated to the TPP issue on the year or years in question, address their questions without disclosing account information.

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IF	AND	THEN
1	n/a	<ul style="list-style-type: none">Advise the taxpayer they must visit the TAC to authenticate their identity, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions. Do not transfer the caller to the appointment line.If the caller has general questions, unrelated to the TPP issue on the year or years in question, address their questions without disclosing account information.Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IF	AND	THEN
2 The caller was sent to the TAC.	The caller did not visit the TAC.	<ul style="list-style-type: none"> The caller must visit the TAC to authenticate their identity. Advise the taxpayer they will require a TAC appointment, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC)- Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions. Do not transfer the caller to the appointment line. Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
3 The caller states they faxed or mailed their information to the IRS more than 9 weeks for systemic or 10 - 12 weeks if manually processed (16 weeks for duplicate filing cases)	There is no indication Return Integrity Verification Operations (RIVO) received the information (open/closed RIVO control base), see Exhibit 25.25.6-9, Return Integrity Verification Operations (RIVO) Taxpayer Protection Program (TPP) Correspondence Controls.	<ul style="list-style-type: none"> Apologize to the taxpayer and advise the caller to fax the information, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, for additional guidance. If the caller is unable to fax the documentation, advise them to mail the information again. Advise the taxpayer to mail documents to Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, Texas 73301. Provide the list of requested documentation listed in the IRM.

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IF	AND	THEN
<p>4 The caller states they mailed or faxed their information more than 9 weeks ago.</p>	<p>There is an open control to RIVO and the IRS received date is more than 9 weeks OR there is an open control to Field Assistance (FA) and the IRS received date is more than 9 weeks ago for fax case (FA fax cases will show activity control "FATPPEFAX")</p>	<ul style="list-style-type: none"> Advise the taxpayer the information has been received and to allow an additional 60 days from the date of the call for a response from RIVO or for the refund to be received. Advise the taxpayer to review the refund information on <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app for smart phones, to determine if the refund has been issued, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 16 week timeframe. If there is an open control base to RIVO or FA, if the initial 16 week fax time frame and the additional 60 days from the date of the last contact have passed, initiate a Form 4442, <i>Inquiry Referral</i>, to RIVO using "RIVO - TPP" queue.
<p>5 The Letter 6167C, Identity Authentication Incomplete (IMF) was issued to the caller.</p>	<p>The caller received the letter</p>	<ul style="list-style-type: none"> Do not try telephone authentication. Advise the taxpayer the letter was issued due to insufficient/ incomplete or unreadable documentation. Pull up a copy of the letter to review and provide required documentation, if needed. Advise the taxpayer to follow the instructions in the letter. Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. No other account action is necessary. Returns not resolved by the end of the suspension period will be treated as identity theft and moved to MFT 32 or archived.

IF	AND	THEN
6 The caller failed authentication at the TAC.	n/a	<ul style="list-style-type: none"> Do not try telephone authentication again. If AMS shows Letter 5216, <i>Taxpayer Cannot Authenticate</i>, was issued, go to block 7 below. If Letter 5216, Taxpayer Cannot Authenticate, was not issued, the caller must visit the TAC to authenticate their identity, continue with the steps below. <ul style="list-style-type: none"> Advise the taxpayer they will require a TAC appointment, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions. Do not transfer the caller to the appointment line. Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. No other account action is necessary. Returns not resolved by the end of the suspension period will be treated as identity theft and moved to MFT 32 or archived.

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IF	AND	THEN
7 The Letter 5216, Taxpayer Cannot Authenticate, was issued to the caller.	n/a	<ul style="list-style-type: none"> Do not try telephone authentication again. Advise the taxpayer the letter was issued because authentication could not be completed. Review the letter. Explain to the caller they need to follow the guidance in the letter. Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. No other account action is necessary. Returns not resolved by the end of the suspension period will be treated as identity theft and moved to MFT 32 or archived.

25.25.6.3.4
(09-19-2022)

The Taxpayer Does Not Authenticate at the Taxpayer Assistance Center

- (1) If the taxpayer does not authenticate at the Taxpayer Assistance Center (TAC), document the authentication results and the reason for failing authentication in the Account Management Services (AMS), see IRM 21.2.2.4.5, Accounts Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. If AMS notes do not show the taxpayer has previously failed authentication or required research systems are unavailable, provide the taxpayer self-help options for online authentication at *IRS.gov/VerifyReturn* or if they choose, taxpayer can obtain the appropriate documentation and return to the TAC. No other account action is necessary. If AMS is unavailable, employees can leave a history item on IDRS about authentication status, if available. Returns not resolved by the end of the suspension period will be treated as identity theft and moved to MFT 32 or archived.
- (2) If AMS notes show the taxpayer previously failed authentication, then issue the Letter 5216, *Taxpayer Cannot Authenticate*, see Exhibit 25.25.6-1, Taxpayer Protection Program (TPP) Repeater Letter 5216 - Taxpayer Cannot Authenti-

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25.25.6.3.5
(06-24-2025)

Identity and Tax Return Verification Service - TPP Online Authentication

- (1) The Taxpayer Protection Program (TPP) identity verification process is completed through the Identity and Tax Return Verification Service at *IRS.gov/VerifyReturn*. Taxpayers 18 years of age or older with a Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN), have the option to use the online service through the Secure Access Digital Identity (SADI) platform using ID.me. If successful, the taxpayer is directed back to the *IRS.gov/VerifyReturn* tool for the TPP return validation.

- (2) When completing the online authentication process, it will consist of a **two-part** process. They must complete the Identity Verification **AND** the tax return verification part of the process. The Identity and Tax Verification Service experience will flow as follows:
- The taxpayer will begin the TPP verification process through the *IRS.gov/VerifyReturn* site and click on the “Verify Your Identity and Tax Return” button.
 - The next screen will provide a choice to create a new account, use an existing ID.me account, or sign in with an existing IRS username (Secure Access eAuth account). An ITIN holder must complete the online process on ID.me with a Video Chat Agent (Trusted Referee) to authenticate and create their account.
 - Once the taxpayer has successfully verified their identity using one of the sign-in options, the taxpayer will be directed back to the Identity and Tax Verification Service *IRS.gov/VerifyReturn* tool to complete the TPP tax return verification questions.
 - In order to complete the TPP authentication process, the taxpayer must complete both ID.me identity verification and tax return verification (The taxpayer must have the TPP letter containing the control number required for Identity Verification process).

Note: For additional information on SADI, see IRM 21.2.1.58.2, Secure Access Digital Identity (SADI).

- (3) Taxpayers without an existing Secure Access account or ID.me account must create a new account using the new ID.me. Once the taxpayer creates their account and verifies their identity with ID.me, they will be sent to the return verification tool to complete the TPP tax return verification questions. To complete the online tax return verification questions on *IRS.gov/VerifyReturn*, taxpayers are required to input the control number from the TPP letter they received.

Note: TPP letters cannot be accessed via a taxpayer’s online account. If the taxpayer requires the TPP letter for the IDVerify process, the letter would have to be reissued.

- (4) If the taxpayer completes a video chat with an ID.me assistor and successfully authenticates, they will receive an email to confirm their identity was verified. The taxpayer must then go back to *IRS.gov/VerifyReturn* and sign in to complete the tax return questions. If the taxpayer doesn’t answer the tax return questions then the verification process is incomplete and the return will **not** be processed.

Note: Review the account, if the Unpostable 1260 still shows as Active “A” on CC UPTIN, regardless of when the taxpayer authenticated online, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, and conduct authentication.

- (5) Once the taxpayer successfully completes the return verification, the next screen will provide one of the following responses that contain instructions for next steps. The results are available to the taxpayer on the *IRS.gov/VerifyReturn* website for 3 weeks after the authentication is complete.

Note: Once the taxpayer receives a Confirmation page saying “Congratulations! You have successfully completed the Identity Verification process” this is a Passed response. After the successful response, their SSN is added to a listing and processed on a weekly basis to close the Unpostable 1260. The Unpostable 1260 can then take up to two weeks to show Closed “C” on CC UPTIN.

If the taxpayer receives	And Taxpayer Calls after Using IRS.gov/VerifyReturn tool
<p>Confirmation “Congratulations/ Success” = Passed Those who receive a “Successful” outcome will be advised to allow 9 weeks to complete the processing of the TPP return.</p>	<ul style="list-style-type: none"> Advise the taxpayer that although it can take up to 9 weeks to complete the processing of the return, they can access Where’s My Refund after 2-3 weeks to monitor the refund status. Review the account, if the Unpostable 1260 still shows as Active “A” on CC UPTIN, regardless of when the taxpayer authenticated online, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, and conduct authentication.
<p>Fraudulent Tax Filing Identified = IDT Those who receive a “Fraudulent” outcome will be given the option to contact the Identity Theft Protection Specialized Unit.</p>	<ul style="list-style-type: none"> Conduct authentication over the phone. See IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
<p>Additional Information Required - Call TPP toll-free = Need more information</p>	<ul style="list-style-type: none"> Conduct authentication over the phone. See IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
<p>Additional Information Required - Call TAC Appointment line - Need more information</p>	<ul style="list-style-type: none"> Advise the taxpayer they will require a TAC appointment, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.

- (6) If taxpayers experience issues with setting up their online account, assistance will be handled via the Help.ID.me website, if needed.

25.25.6.3.6
(01-13-2025)

**Accounts with TPP
Involvement and a -E
Freeze Present**

- (1) For TPP cases with a -E Freeze present, follow instructions below.

Note: Cases with a -E Freeze do not automatically meet Frivolous Return Criteria must not be referred to the Frivolous toll-Free line. The -E freeze is a preventative freeze used to hold the refund, pending the review of the return. There is online information available to the public to further educate taxpayers on potential social media schemes and tax scams, advise the taxpayer they can search on IRS.gov under Tax Fraud for more information. It is important to advise the taxpayer to review their return for accuracy and take immediate action, such as filing an amended return Form 1040X, to make any corrections necessary. Do not refer taxpayers to a TAC office only due to the -E freeze, review the account for TPP markers and subsequent TPP letters.

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[illegible]

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[illegible]

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- (1) If the taxpayer is calling to confirm that they did file the return, high risk authentication (HRA) is required. Advise the caller you will be asking a series of questions to authenticate their identity.

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Reminder: If the taxpayer received the Letter 5747C, see IRM 25.25.6.3(13).

- (2) All Taxpayer Protection Program (TPP) assistants **must** use the mandated Integrated Automation Technologies (IAT) *Disclosure* tool for required taxpayer authentication and the high risk portion designed for TPP use, see IRM 21.1.3.2.4, Additional Taxpayer Authentication, for additional information.

Exception: See paragraph 8 below for TPP cases where manual authentication would be required.

- (3) If the call is disconnected or dropped and authentication and/or high risk authentication was not completed, document the call in detail in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select “Other Entity” as the issue.

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- (5) Before beginning TPP HRA, confirm with the caller (as previously addressed in IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, paragraph 13 box 3) that if they filed a return for a tax year prior to the year in question, that to continue with the authentication process, it is ben-

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must be asked to the caller.

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- (6) For returns filed using a social security number (SSN), utilize the *IAT TPP HRA* tool to generate the authentication questions and take the following actions:

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IF	THEN
<p>1</p> <p>CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS# 148xxxxxxx) and/or CC IMFOLT or TXMODA shows a TC 971 AC 123 MISC field of "TPP RP"</p> <p>Note: This also applies to manual authentication accounts meeting above account criteria.</p>	<p>See IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process</p>

IF	THEN
2 No questions are returned by the IAT TPP HRA tool or the caller does not pass IAT TPP HRA.	<ul style="list-style-type: none"> Refer the caller to the Taxpayer Assistance Center, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors. Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
3 The caller passes IAT TPP HRA.	Proceed with the call and follow procedures in paragraph 9 below.

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- (7) For returns filed using an ITIN, utilize the Real Time System (RTS), see IRM 3.21.263.9.1.2, Accessing and Logging into ITIN RTS, **and** the IAT TPP HRA tool to generate the authentication questions. Take the following actions:

Note: The caller cannot be authenticated using RTS alone. Utilize RTS and the IAT TPP HRA and/or questions in paragraph 8 below to authenticate the caller.

IF	THEN
<p>1 No questions are returned by the IAT TPP HRA tool using the ITIN or the IAT TPP HRA tool does not produce enough information to authenticate the caller using the ITIN.</p>	<p>If the caller has a SSN they use for work purposes (work assumed SSN); continue to paragraph 8 and use the work assumed SSN to verify the income documents.</p> <p>Note: For returns filed with an ITIN, if the return was filed with income documents such as a Form W-2, that contained a SSN in the TIN field, a TC 971 AC 125 will be posted to the account with the SSN in the MISC field.</p>
<p>2 CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS# 148xxxxxx) and/or CC IMFOLT or TXMODA shows a TC 971 AC 123 MISC field of "TPP RP"</p>	<p>See IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process</p>
<p>3 The caller fails TPP HRA or does not have enough data for authentication purposes (using the ITIN and/or work assumed SSN).</p>	<ul style="list-style-type: none"> Refer the caller to the Taxpayer Assistance Center, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors. Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

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- (8) Manual Taxpayer Protection Program - High Risk Authentication will be required to authenticate the taxpayer, for the following scenarios:

For the scenarios above, if the IAT TPP HRA tool does not generate the questions for the available years, authenticate the caller using questions as

"Data Source - Research Path"	"Possible Questions"
<div>1</div> <div>Note: Do not use CC IRPTR data that contains any of the following statements:</div>	

“Data Source - Research Path”	“Possible Questions”
2	<p>Note: Since the tool will search by year, it may be necessary to reference the year in the question.</p>
3 CC DDBKD	

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"Data Source - Research Path"	"Possible Questions"
4 CC IMFOLT	
5 ITIN (RTS)	

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(9) Use the table below, based on TPP HRA results:

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IF	THEN
1 The caller is responding to the Letter 4883C/SP or Letter 5071C/SP (or Letter 6330C/6331C), and there is insufficient data available/generated to perform TPP HRA (for example: no questions were provided by the tool).	<ul style="list-style-type: none">• Treat the caller as not authenticated and refer the caller to the TAC. Advise the taxpayer they will require a TAC appointment, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.• Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

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IF	THEN
<p>2 The caller is responding to the Letter 4883C/SP or Letter 5071C/SP (or Letter 6330C/6331C), and the caller does not respond correctly to the required number of questions.</p>	<ul style="list-style-type: none"> • Authentication will be “failed”. Do not disclose any return information. Do not disclose which questions the caller failed. • Advise the taxpayer they are being referred to TAC and will require an appointment, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions. • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
<p>3 The caller responds correctly to the required number of questions (Letters 4883C/5071C (6330C/6331C)/5447C).</p>	<p>Proceed with the call and follow procedures in IRM 25.25.6.5, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors.</p>

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IF	THEN
<p>4 The caller is responding to the Letter 5447C, Potential Identity Theft during Original Processing; Foreign Address, and there is insufficient data to perform HRA or the caller fails HRA.</p>	<ul style="list-style-type: none"> • Advise the caller you cannot proceed with the phone authentication. • Advise they may try the online authentication process at <i>IRS.gov/VerifyReturn</i>, and must have the Letter 5447C, <i>Potential Identity Theft during Original Processing; Foreign Address</i> when completing the tax return verification portion of the process. • They can also mail the requested information to the address provided in the letter, see the following bullet. If necessary, provide the caller with the list of required documentation and the mailing address. (Refer to the letter on SERP for the required documentation) • Internal Revenue Service Mail Stop 6579 AUSC Austin, TX 78741 • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule a TAC appointment and for additional instructions.

Note: Protecting the taxpayer's identity is a priority of the IRS. If the assistor still has concerns about the way the customer responded to the questions, the assistor may ask additional prior year IRP questions or the assistor may refer the caller to the TAC. Advise the taxpayer they are being referred to the TAC and will require an appointment, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule a TAC appointment and for additional instructions.

25.25.6.4.1
(01-23-2024)
**Taxpayer Protection
Program (TPP)- High
Risk Authentication
(HRA) Procedures for
Taxpayer Advocate
Service Employees**

- (1) For cases meeting Taxpayer Advocate Service (TAS) criteria and pending Taxpayer Protection Program - High Risk Authentication, case advocates will try over the phone TPP - HRA with the taxpayer to assist RIVO. TPP cases must meet the criteria listed in IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, in order to conduct phone authentication. All IRM 25.25.6 requirements will still be applicable to the TPP case.

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Note: Prior to trying phone authentication, taxpayers should first be referred to the Identity and Tax Return Verification Service tool to complete the authentication process if they received TPP Letter 5071C (or pilot letter 6331C), Letter 5447C or Letter 5747C. Do not refer recipients of Letter 4883C (or pilot letter

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- (2) Case advocates will only be responsible for completing the Taxpayer Protection Program - High Risk Authentication portion and will refer the case to Return Integrity Verification Operation (RIVO) to complete the resolution of the case, or will provide the authentication results when the taxpayer does not pass authentication or submit required authentication documents for RIVO determination. The use of the TPP HRA Bulk OAR process is encouraged and is the most expeditious way to complete the TPP process once authentication is completed.
- (3) Case advocates can utilize the Integrated Automation Technologies (IAT) *Disclosure* tool for required taxpayer authentication and the high risk portion designed for TPP use, see IRM 21.1.3.2.4, Additional Taxpayer Authentication, for additional information.

Reminder: Use of the tool is the easiest and fastest way to complete TPP authentication.

- (4) If the case advocate does not utilize the IAT Disclosure tool for Taxpayer Protection Program - High Risk Authentication, manual TPP authentication can be completed. Follow the instructions on conducting manual authentication in IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) questions beginning in paragraph 8. If there is not enough data available to complete authentication, refer to the If/Then chart below in box 2.
- (5) Based on the Taxpayer Protection Program - High Risk Authentication results, follow the instructions below:

If	Then
1 The taxpayer passed TPP HRA	<p>Add the case to the TPP HRA Bulk OAR listing and show the following:</p> <ul style="list-style-type: none">• TPP - HRA Authentication completed per IRM requirements (RIVO will review for concurrence)• If the taxpayer met the TPP letter exception in paragraph 1 above, add notes such as, "No TPP Letter - Supplemental ID" or similar• Which authentication method was used IAT TPP - HRA tool or manual authentication. If manual authentication was utilized, identify the questions answered correctly.• Request resolution of UPC 126, MFT 32 reversal or TC 971 AC 129 reversal and additional closing actions• If the return must be sent to Submission Processing to be processed manually, the RIVO employee will complete all actions, and send the edited return to the TAS employee.• TAS will forward the return to SP for processing and monitor the account.• RIVO will not open a monitoring control on cases where TAS is sending the return to SP.

If	Then
<p>2 The taxpayer did not pass TPP HRA or there was not enough data available to complete authentication and the taxpayer provides the required authentication documents listed in TPP letter for RIVO review:</p> <p>TAS must have the following documents attached to the OAR:</p> <ul style="list-style-type: none"> • The TPP letter (unless exception met) • A copy of the return they filed (current year/prior year) • A copy of the return for the year prior to the one in question - (if they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. 	<p>Complete an Individual OAR and attach the taxpayer's authentication documents. Provide the following information:</p> <ul style="list-style-type: none"> • State TAS was unable to authenticate the taxpayer or if there was insufficient data • List which method was used, IAT TPP - HRA tool or manual TPP - HRA authentication • Forward the taxpayer's authentication documentation as listed in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors <p>Note: When sending a copy of the tax return, if the tax return contains more than 5-10 pages, provide only a copy of the first two pages with your case. If additional pages are needed, RIVO will request the pages needed.</p> <ul style="list-style-type: none"> • If the return must be sent to Submission Processing to be processed manually, the RIVO employee will complete all actions, and send the edited return to the TAS employee. • TAS will forward the return to SP for processing and monitor the account. • RIVO will not open a monitoring control base on cases where TAS is forwarding the return to SP for processing.

- (6) In addition to TAS using the bulk OAR process for TPP authentications, RICS Headquarters also has a bulk authentication process that allows approved Low

Income Taxpayer Clinics (LITC) designated employee's to submit a bulk TPP authentication listing. The LITC employees conduct authentication and verify the return information with the taxpayer. The LITC provides the authentication listing to RICS Headquarters who will run them weekly to validate the identity and return information. Once validated, RICS takes action to process the return and take remaining resolution actions on the account. The LITC provides taxpayers the 9 week timeframe for processing of the return. If there is an inquiry from an authorized representative or the taxpayer and this process was used for resolution of the TPP authentication, follow table below.

If	Then
The 9 week timeframe has not expired	Advise the caller to allow the 9 week timeframe from date of submission, If the taxpayer is unsure of the timeframe, refer the caller back to the LITC for information.
The 9 week timeframe has expired and no action has been taken to resolve the TPP issue or Caller wants to attempt authentication over the phone	See IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, to determine if you continue with authentication. If unable to continue with authentication, refer the caller back to the LITC for assistance.

25.25.6.5
(10-01-2024)

Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors

- (1) A determination is made that the account contains unresolved Taxpayer Protection Program (TPP) issues, per IRM 25.25.6.1.7, Taxpayer Protection Program Overview, and the taxpayer was authenticated per the following IRMs:

- See IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
- See IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures, - as applicable (taxpayer's claiming they did not file the return in question may not be required to authenticate using the TPP high risk authentication procedures.)
- TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC

Note: When there is a -E freeze present, first review IRM 25.25.6.3.6, Accounts with TPP Involvement and a -E Freeze Present, for procedures.

- (2) After all TPP issues have been resolved, if there are other unresolved issues on the account, or the taxpayer has other account questions, continue with the call and conduct account research to address all issues. Do not transfer the call, unless the issue is out of scope.
- (3) Follow the chart below to resolve the account and respond to the taxpayer, resolve all open TPP issues:

IF	THEN
1 The taxpayer authenticated, and filed the return in question, and the account contains one return.	See IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question.
2 The taxpayer authenticated, and multiple returns are present on the account and the taxpayer may have filed one or more of the returns in question.	See IRM 25.25.6.5.2, Authentication Passed and Multiple Returns are Present.
3 The taxpayer authenticated, and did not file the return in question, and the account contains one return.	See IRM 25.25.6.5.3, Authentication Passed and the Taxpayer Did Not File the Return in Question.
4 The taxpayer authenticated and research of the account shows the unpostable 126 reason code "0" is assigned to IDRS number "1483845470" or "148xxxxxx" which shows the unpostable condition is being resolved or was resolved by the IAT Batch Tool process.	See IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved with the Integrated Automation Technologies (IAT) Batch Tool Process.
5 The account TPP issue may have been previously resolved, however the taxpayer is providing new information that will change the previous determination such as the return is posted to MFT 32 and must be posted to MFT 30. OR The taxpayer previously contacted the IRS and was advised the account had been resolved, however there are unresolved TPP issues.	See IRM 25.25.6.5.5, Previous Taxpayer Protection Program Actions - Return Previously Deemed Identity Theft.

25.25.6.5.1
(01-13-2025)

**Authentication Passed
and the Taxpayer Filed
the Return in Question**

- (1) The taxpayer **authenticated** on the phone or in the TAC, and filed the return in question, and the account contains one return which is:
- Unpostable (UP) 126 reason code (RC) "0" - CC UPTIN will show status "A" meaning, the unpostable is unresolved (OPEN)
 - UP 147 and the account contains an unreversed transaction code TC 971 action code AC 129

- Posted on MFT 30 (TC 150 present) and the account contains an unreversed TC 971 AC 129 present (refund held or lost)
- Posted on MFT 30 (TC 150 present) and the return information has been reversed (TC 971 AC 129 is present -TC 972 AC 129 may be present)
- Moved to MFT 32 - TC 976 posted on MFT 32 and TC 971 AC 111 posted on MFT 30
- Archived/Deleted - the return was never processed and is **not** posted to MFT 30 as a TC 150 or MFT 32 as a TC 976 - CC TRDBV "CODES" summary screen shows it was a UP 126 RC "0" and may not be viewable on CC UPTIN

Continue with the return verification portion of the TPP authentication process below.

- (2) Due to data breaches and account takeovers, all TPP returns filed by the taxpayer identification number (TIN) owner must be verified to ensure the information has not been changed without their permission. Confirm the return in question is the taxpayer's return by asking the taxpayer for the following information:

- The address as it appears on the return

Reminder: No address will appear on the return on CC TRDBV if the return is paper filed and contains the same address as the address on CC ENMOD at the time the return was received. Review CC TRDBV and ENMOD to verify.

- The overpayment amount as it is shown on their return (The taxpayer must provide the overpayment amount from the appropriate line in the **Refund** section on the actual tax form they filed. They cannot provide an amount that was provided by the preparer or from a preparer's summary page since that figure may be less due to charges the preparer is deducting from the refund.)

Note: If Error Resolution (ERS) made a correction to the return during processing, the overpayment amount provided by the taxpayer may not match the refund amount as shown on the return in CC TRDBV. Review CC TRDBV for ERS corrections, CC ENMOD to determine if ERS issued a Letter 12C Individual Return Incomplete for Processing: Forms 1040, 1040A or 1040EZ, or the MeF file record for ERS involvement and corrections. If there is a mismatch in the refund amount provided by the taxpayer and there is an indication of ERS involvement, accept the return corrected by ERS as the taxpayer's return.

- The refund type:
 - A paper check to their address
 - A credit elect to the next tax year
 - A direct deposit
- If the refund is a direct deposit, obtain the routing number for the bank and the bank account number, and if a Form 8888, Allocation of Refund, is attached, obtain the bank account numbers to ensure they match.

Note: If CC TRDBV or MEF RRD shows the refund is a Refund Anticipation Loan (RAL) or Refund Anticipation Check (RAC), see IRM 21.4.1.5.7, Direct Deposits - General Information, for RAL/RAC indicators, or if the taxpayer is receiving their refund via a refund transfer product such as a debit card, see Exhibit 21.4.1-2, Most Common Banks That Offer Refund Transfer Products

(RAL/RAC), for the common RTNs. The account number for the RAL/RAC direct deposit may contain the TIN of the taxpayer. Verify the RAL/RAC information if the taxpayer can provide the RAL/RAC information from the return. If the RAL/RAC information cannot be verified, then confirm, at the very least, that the taxpayer has agreed to a RAL/RAC or refund transfer product. If the return was filed electronically, the final refund destination, also known as the ultimate bank account, may be present on the last page of the CC TRDBV return view screen, which may contain the taxpayer's bank information. If the ultimate bank account information is present, verify the ultimate bank account information with the taxpayer.

- For balance due returns, the taxpayer must also verify the following information from the return:
 - Request the balance due amount and verify the IDRS total matches the return.
 - Were estimated tax payments made? If yes, how much? Does the amount or total match tax return? If the account reflects payments not confirmed by caller, conduct additional research (e.g., RTR) to determine if there was a possible posting error.
 - Credit elect? If yes, how much? Does the amount or total match tax return? If the account reflects totals not confirmed by caller, conduct additional research to determine if there was a possible posting error.
 - If the taxpayer is unable to confirm balance due amount, estimated tax payments or credit elect information or shows they do not have a copy of the tax return, follow the instructions in applicable If/Then chart below.
- For POA's, in addition to the above questions, confirm any one of the following, method of filing, electronic or paper, Income claimed (CC IRPTR), and dependent date of birth.

(3) Once the information has been obtained, follow the chart below:

IF	THEN
<p>1 The taxpayer cannot provide all of the above required information because they do not have the return available and they are unable to answer the questions from memory.</p>	<ul style="list-style-type: none"> • Advise the taxpayer to obtain the return and call the TPP number in the letter. The taxpayer will be required to complete authentication again when they call back. • Document AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Include in the notes: the taxpayer has passed high risk authentication but could not verify the return in question as their return.
<p>2 The information provided matches the information on the return received by the IRS (including RAL or RAC direct deposits). OR The taxpayer can provide matching information for the refund amount and refund type, however the address on the return is unknown to them and the refund type is a Direct Deposit AND the direct deposit information is verified by the taxpayer. OR The taxpayer states they are expecting a direct deposit, but the return on CC TRDBV or MEF RRD does not contain the direct deposit information but the address on the return is the address for the taxpayer.</p>	<p>Continue to paragraph 4 below.</p>

IF	THEN
<p>3 The balance due return information cannot be fully verified (i.e., payments or credit elect) and they have the return in hand, but amounts do not match or were not reported on the return</p>	<ul style="list-style-type: none"> • Conduct thorough research (e.g., RTR) to confirm there are no errors or discrepancies with payments (i.e., misapplied or incorrect year) posted to the account. If an error is found, resolve the issue or follow referral procedures, as needed, then continue to paragraph 4 below. • If no error or discrepancy is found with payments posted to the account, continue to paragraph 4 below.
<p>4 The bank routing number or account number provided for the taxpayer's bank account does not match the information on the return or Form 8888, Allocation of Refund, received by the IRS. (Excluding RAL, RAC and refund transfer products.) OR The taxpayer states they have closed their bank account and cannot receive a direct deposit there. OR The taxpayer stated they are expecting a paper check and the return on CC TRDBV contains direct deposit information. (Excluding RAL, RAC, and refund transfer products.) OR The taxpayer agreed to a RAL/ RAC or refund transfer product and CC TRDBV contains the ultimate bank account information - however the information provided for the taxpayer's bank account does not match the bank information on the last page of the return view screen on CC TRDBV.</p>	<ul style="list-style-type: none"> • Input a TC 971 AC 850 to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return. • Advise the taxpayer the refund will not be a direct deposit and will be a paper check to the address on the return. • Continue to paragraph 4 below.

IF	THEN
<p>5 The taxpayer states they did not agree to a RAL/RAC or transfer product (for example - they paid the filing or preparation fees up front by check, cash, or debit/credit card).</p>	<ul style="list-style-type: none"> • Input a TC 971 AC 850 to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return. • Advise the taxpayer the refund will not be a direct deposit and will be a paper check to the address on the return. • Continue to paragraph 4 below.
<p>6 The refund amount provided by the taxpayer does not match the refund amount on the return received by the IRS. Confirm that the taxpayer is providing the refund amount from the return they filed and not from memory, a summary page, or other documents, prior to determining the return is identity theft. OR None of the information provided by the taxpayer matches the return received by the IRS. OR The address does not match and the taxpayer states that the address is unknown to them AND the refund will be issued as a paper check. Note: Consider minor street or state spelling errors (including Major City Codes, see Exhibit 3.41.277-7, Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes) or missing apartment numbers as a verified address.</p>	<p>Advise the taxpayer the information provided does not match the return the IRS has received and does not appear to be their return, see IRM 25.25.6.5.3, Authentication Passed and the Taxpayer Did Not File the Return in Question.</p>

(4) Follow the chart below for the required account resolution:

IF	THEN
1 The taxpayer's return is UP 126 RC "0" CC UPTIN will show status "A" meaning, the unpostable is unresolved (OPEN)	See IRM 25.25.6.5.1.1, The Taxpayer's Return is Unpostable 126 Reason Code "0"
2 The account contains an unreversed TC 971 AC 129 (the taxpayer's return may be posted to MFT 30 or may be UP 147)	See IRM 25.25.6.5.1.2, The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129
3 The taxpayer's return was deemed identity theft and is showing as an "OPEN" UP 126 RC "0" on CC UPTIN/UPDIS OR The taxpayer's return information has been removed (backed out) from MFT 30 OR The return has been moved to MFT 32 OR The return has been archived/deleted - Means the return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 - and Command code CC TRDBV "CODES" screen shows it was UP 126 RC "0" and may not be viewable on CC UPTIN	See IRM 25.25.6.5.5, Previous Taxpayer Protection Program Actions - Return Previously Deemed Identity Theft

25.25.6.5.1.1
(06-24-2025)

The Taxpayer's Return is Unpostable 126 Reason Code "0"

- (1) The taxpayer was authenticated and their return is unpostable (UP) 126 reason code (RC) "0".

Note: For "first time filer" accounts, the return may be UP 126 RC "0", however the transaction code TC 971 action code AC 121 or TC 971 AC 124 may not be posted due to the entity not being established. Once the entity is established; the TC 971 AC 121 or TC 971 AC 124 will post to the account.

- (2) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:

- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research

- IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
 - TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
 - IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question
- (3) Utilize the Integrated Automation Technologies (IAT) *Taxpayer Verification Tool (TVT)* to resolve the unpostable condition, when available, unless otherwise directed by the IRM. Take the actions in the tables below as appropriate to resolve the account when the taxpayer's valid return or the identity theft return is/was unpostable UNP 126 reason code RC **0**. Go through the list of questions below to determine what action is needed to resolve the account.
- For the taxpayer's valid return(s) - Does the TVT tool show the Unpostable 126 RC "0"? If yes, follow instructions in #5 below to resolve unpostable and take corrective actions
OR
 - Does the IAT TVT tool NOT show an open Unpostable 126 RC "0" transaction, but CC UPTIN shows open Unpostable in Status **A**? If yes, follow #5 box 2 below

OR
 - Is there a TIN discrepancy (i.e., TP had an ITIN but the return is on an incorrect SSN)? If yes, follow #5 box 4 below
 - Is the Unpostable 126 RC "0" assigned to IDRS number **1483845470** or "**148xxxxxxx**"? If yes, follow #5 below
- (4) If the *TVT* tool provides a response that there is no unpostable condition even though command code CC UPTIN may show the return is UP 126 RC "0". The unpostable cannot be resolved using the *TVT* tool in this instance. Follow manual procedures per the IRM instructions in chart.
- (5) For all other conditions, follow the procedures below to resolve the unpostable condition and respond to the taxpayer:

Note: Ignore the presence of a TC 971 AC 052 on the account. All UP 126 RC "0" returns will be scored for income/withholding/credit issues after the unpostable condition has been resolved.

Note: If the unpostable is assigned to an unpostable team, use CC UPASG with definer "R" to reassign the UNP 126 to yourself. See IRM 3.12.32.18.1, Command Code UPASG-Screen Formats, for instructions.

IF	AND	THEN
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<p>1 If the taxpayer's returns is UNP 126 RC 0 AND The UNP 126 RC 0 DOES populate on the IAT TVT tool</p> <p>Note: For returns requesting a direct deposit, a TC 971 AC 850 is required if any of the following exist: ♦ The taxpayer is in a disaster area and did not pass HRA ♦ The routing/bank account number provided by the taxpayer does not match the return received by the IRS ♦ The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return</p> <p>**A TC 971 AC 850 cannot be input on an account that is not established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.</p>	<p>CC UPTIN shows the CORRECT tax year of the return in question (i.e., the return in question was filed for the 2020 tax year and CC UPTIN shows the UNP 126 return is for the 2020 tax period)</p>	<ul style="list-style-type: none"> • Close the UNP 126 RC "0" using unpostable resolution code (URC) "0" to post the valid return. • **However, if inputting a TC 971 AC 850, you must ensure a post delay must be used when closing the UNP 126 RC "0" with TWO cycles using the "REL CYC" field 48 on CC UPRES. • Use the TVT tool to input the two release cycles, however if the tool is unavailable, manual input is required. • The release cycle must be TWO cycles from the current cycle (i.e., if today's cycle is 202525 the release cycle must be 202527, it cannot be left blank or the TC 971 AC 850 will not work to flip the direct deposit). See <i>IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles</i>, calendar to check current cycle • If the taxpayer has an address change, input the address change using the IAT tool, see <i>IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements</i>, add AMS notes indicating an address change was input. • The account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. <p>Exception: If the account is a "first time filer" account and the entity is not established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established.</p>
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		<ul style="list-style-type: none"> • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 WI IVO IRSERR, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • Document actions in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • If appropriate, advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. Advise the taxpayer to call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 9 weeks timeframe.
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		<ul style="list-style-type: none"> • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 WI IVO IRSERR, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • Review ALL input actions for accuracy. • Document actions in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • If appropriate, advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. Advise the taxpayer to call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 9 weeks timeframe.
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<p>3 If the taxpayer's returns is UNP 126 RC 0</p>	<p>CC UPTIN shows the INCORRECT tax year of the return in question (i.e., the return in question was filed for the 2022 tax year and CC UPTIN shows the UNP 126 return is for the 2023 tax year)</p>	<ul style="list-style-type: none"> • Do not take any action to resolve the unpostable condition • No action - includes not adding remarks on open UNP 126, leave the remarks blank • Open the control base on IDRS, ONLY IF the UNP 126 shows the incorrect tax year on the module that contains the UP 126 RC "0" return with the following information • C#,CRTTY,A,MISC • 1483145470,* • RIVO will correct the UNP 126 • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Include in the notes: the taxpayer has passed HRA authentication, the document locator number (DLN) of the return in question, and the tax year the return is intended for. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. • The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 9 weeks timeframe.
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<p>4 If the taxpayer's returns is UNP 126 RC 0 AND The TIN used on the return is not the TIN for the taxpayer, this includes returns filed with a new social security number (SSN) (taxpayer or return preparer input error)</p>	<p>There is a return for the same tax year under the Individual Taxpayer Identification Number (ITIN) OR There was a typo and a correct SSN is obtained/ found</p>	<ul style="list-style-type: none"> • Close the UNP 126 RC "0" using URC 6 and correct the TIN by inputting the correct TIN on the CC UPRES screen. • Use the ITIN or correct SSN obtained/found as the correct TIN (TIN corrections are input in field 29 of line five of the CC UPRES screen, see <i>Command Code UPRES Job Aid</i>.) • **If the correct TIN does not have an entity established (i.e., first time filer), use URC 6B.
<p>5 The CC UPTIN/UPDIS and the Unpostable Resolution Code field is blank, the UP 126 RC 0 is assigned to IDRS number 1483845470 or 148xxxxxxx and the remarks section may contain one of the following statements:</p> <ul style="list-style-type: none"> • "IAT UNP 126 Batch" • "Batch IDT No Response" <p>AND/OR A TC 971 AC 123 with a MISC field of TPP RP is posted to the module</p>	<p>N/A</p>	<p>The unpostable has been closed by the RIVO IAT Batch Tool Process, see IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process, for the appropriate resolution actions.</p>

- (6) Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.

25.25.6.5.1.2
(01-13-2025)

The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129

- (1) The taxpayer has passed authentication and the account contains one return that is posted to MFT 30 and the account has unresolved Taxpayer Protection Program (TPP) indicators, see IRM 25.25.6.1.7, Taxpayer Protection Program Overview. The account may contain an unreversed transaction code TC 971 action code AC 129. The return may be unpostable (UP) 147 or may be posted with the refund held or issued.
- (2) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
 - IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures

Note: HRA may not have been completed if the taxpayer states they have already received their refund.

- TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
- IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question

(3) Follow the instructions below to respond to the taxpayer and resolve the account:

Note: If the account contains an unreversed TC 971 AC 129, the reversal TC 972 AC 129 MUST be input with a specific MISC field (TC 972 AC 129). The input of this field will ensure the reversal request is received in RIVO to complete case actions. There are four MISC fields used for original returns and two MISC fields for amended returns Form 1040X that will be used depending on the account markers. See the table in paragraph 4 to input the correct MISC field in the reversal transaction. See Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen, for input instructions.

Note: If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.

IF	THEN
<p>1 The taxpayer's return is posted to MFT 30, the refund is held, and the account does not contain a TC 971 AC 052</p> <p>OR The account contains a TC 971 AC 052 with a MISC field of "RRPIDT"</p> <p>Exception: If the account contains a TC 971 AC 123 with a MISC field of "TPP RECOVERY" or the TC 971 AC 129 contains the DLN of the return in question and BKLD in the MISC field or contains the literal "IVO EL IDT" in the MISC field, see block 3 below.</p>	<p>See IRM 25.25.6.5.1.2.1, The Taxpayer's Return is Posted, the Refund is Held, and the Account Does Not Contain a Transaction Code TC 971 Action Code AC 052</p>

IF	THEN
<p>2 The taxpayer's return is posted to MFT 30, the refund is held, and the account contains a TC 971 AC 052 (Accounts containing a TC 971 AC 052 with a MISC field of "RRPIDT" must be resolved per block 1 above.)</p> <p>Exception: If the TC 971 AC 129 contains the DLN of the return in question and BKLD in the MISC field or contains the literal "IVO EL IDT" in the MISC field, see block 3 below.</p>	<p>See IRM 25.25.6.5.1.2.2, The Taxpayer's Return is Posted, the Refund is Held, and the Account Contains a Transaction Code TC 971 Action Code AC 052</p>
<p>3 The taxpayer's return is posted to MFT 30, the refund is held, and the account contains an unreversed TC 971 AC 129 with the DLN of the return in question and BKLD in the MISC field OR An unreversed TC 971 AC 129 with "IVO EL IDT" in the MISC field</p> <p>Note: The account may also contain a TC 971 AC 123 with a MISC field of "TPP RECOVERY"</p>	<p>See IRM 25.25.6.5.1.2.3, The Account Contains an Unreversed Transaction Code TC 971 Action Code AC 129 with the Document Locator Number (DLN) and BKLD or IVO EL IDT in the MISC Field - Refund Held with an RIVO Freeze Code</p>
<p>4 The taxpayer's return is posted, the refund has been issued, and the account contains an unreversed TPP indicator such as a TC 971 AC 129</p>	<p>See IRM 25.25.6.5.1.2.4, The Taxpayer's Return is Posted, the Refund was Issued, and the Account Contains an Unreversed Taxpayer Protection Program (TPP) indicator such as a Transaction Code TC 971 Action Code AC 129</p>

IF	THEN
5 The taxpayer's return is Unpostable 147 and the account contains an unreversed TC 971 AC 129 Reminder: A TC 971 AC 121 with a MISC field of "UP 147" is not a TPP case, see IRM 21.4.1.4.1.2, Return Found/Not Processed, for additional instructions.	See IRM 25.25.6.5.1.2.5, The Taxpayer's Return is Unpostable 147 and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129

- (4) For accounts with an unreversed TC 971 AC 129 on the module, a reversal transaction TC 972 AC 129 with a specific MISC field is now required based on account markers below:

Caution: Employees must use one of the MISC fields below when inputting the TC 972 AC 129, DO NOT leave the MISC field blank. The TVT tool was updated and contains a drop down menu with the MISC field options. If a MISC field is not used, the case is not properly referred to RIVO for action and can delay account resolution. If the tool is unavailable to input the transaction, employees must input the transaction manually. Follow the instructions in the chart to input the correct marker.

IF	AND	THEN
1 The taxpayer claims identity theft or the account shows the return was previously deemed an Identity Theft return, regardless of the other TPP markers present (e.g., TC 971 AC 052)	TC 971 AC 129 marker has not been reversed AND TC 150 has not been backed out	Input a TC 972 AC 129 with MISC field, using the last six digits of the return DLN and IDT literal. Must use the underscore, as shown here, Last 6 DLN_ IDT Note: See IRM 25.25.6.5.3, Authentication Passed and the Taxpayer Did Not File the Return In Question.
2 The account shows Non IDT with no TC 971 AC 052 or TC 971 AC 052 without a match to the DLN of the TPP return in question	TC 971 AC 129 marker has not been reversed	Input a TC 972 AC 129 with MISC field, using the last six digits of the return DLN and NONIDT literal. Must use the underscore, as shown here, Last 6 DLN_NONIDT

IF	AND	THEN
3 The account shows Non IDT with a TC 971 052 on the module with the same DLN as the TPP return in question	TC 971 AC 129 marker has not been reversed	Input a TC 972 AC 129 with MISC field, using the last six digits of the return DLN and NONIDT052 literal. Must use the underscore, as shown here, Last 6 DLN_NONIDT052
4 The account shows NON IDT with a BKLD in the MISC field of the related TC 971 AC 129	TC 971 AC 129 marker has not been reversed	Input a TC 972 AC 129 with MISC field, using the last six digits of the return DLN and NONIDTBKLD literal. Must use the underscore, as shown here, Last 6 DLN_NONIDTBKLD
5 The account shows a Form 1040X was filed and contains a TC 971 AC 129 MISC> NNNNNNNNNNNNNNNNNN 1040X marker	The taxpayer was authenticated and filed the Form 1040X	Input a TC 972 AC 129 with MISC field, using the last six digits of the return DLN and NONIDT 1040X literal. Last 6 DLN NONIDT 1040X (do not use the underscore) Note: See IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field NNNNNNNNNNNNNNNN 1040X

IF	AND	THEN
6 The account shows a Form 1040X was filed and contains a TC 971 AC 129 MISC> NNNNNNNNNNNNNNNN 1040X marker	The taxpayer was authenticated and did not file the Form 1040X	Input a TC 972 AC 129 with MISC field, using the last six digits of the return DLN and IDT 1040X literal. Last 6 DLN IDT 1040X (do not use the underscore) Note: Review IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field NNNNNNNNNNNNNN 1040X.

- (5) Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.

25.25.6.5.1.2.1
(06-24-2025)

The Taxpayer's Return is Posted, the Refund is Held, and the Account Does Not Contain a Transaction Code TC 971 Action Code AC 052

- (1) The taxpayer was authenticated as required and research of the account shows the taxpayer's return is posted and the account has the following conditions:

- The refund is held with an RIVO -R freeze or P- freeze
- The account contains an unreversed transaction code TC 971 action code AC 129 or TC 971 AC 124
- The account **does not** contain a TC 971 AC 052 **or** the account contains a TC 971 AC 052 with a MISC field of "RRPIDT"

Reminder: Prior to the return posting, the TC 971 AC 052 will resequence the TC 150 for 14 days. If the return is selected for TPP, a TC 971 AC 124 will be present on the tax module. After the TPP Unpostable 126 0 is resolved, the 14 day resequence will be applied to the TC 150. The TC 971 AC 052 is not a TPP marker. These returns are rescored for NON ID theft criteria after the TPP Unpostable 126 0 is resolved. Once the return is posted, if selected for further review, a TC 971 AC 134 will be present and will create a – R freeze. The income and withholding on the return must be verified prior to releasing the refund.

- (2) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:

- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
- IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
- TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
- IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question
- IRM 25.25.6.5.1.2, The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129

(3) Take the following actions to respond to the taxpayer:

Note: If the TC 971 AC 850 was input in error and there is no TC 846 posted on the module, input a TC 972 AC 850 to flip the refund back to direct deposit.

IF	THEN
<p>1 The account ONLY contains an RIVO freeze condition such as:</p> <ul style="list-style-type: none"> • -R freeze • P- freeze 	<ul style="list-style-type: none"> • Input a TC 971 AC 850 if the taxpayer requested a direct deposit and any of the following exist: <ul style="list-style-type: none"> ◆ The taxpayer is in a disaster area and did not pass HRA ◆ The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds) ◆ The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return • Update the address, as necessary. • Input a TC 290 for zero (.00) to release the refund - (If inputting a TC 971 AC 850 or an address change - post delay the TC 290/.00 by 1 cycle.) • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, Last 6 DLN_NONIDT • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

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IF	THEN
	<ul style="list-style-type: none">• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

IF	THEN
<p>2 The account contains a Non-RIVO freeze condition, see IRM 21.5.6, Freeze Codes, such as:</p> <ul style="list-style-type: none"> • -A freeze • C- freeze • -E freeze • -L freeze • Non-RIVO P- freeze, see IRM 21.5.6.4.31.1, P- Freeze with No Return Integrity Verification Operations (RIVO) Involvement. • R- freeze • Non-RIVO -R freeze, see IRM 21.5.6.4.35, -R Freeze. 	<ul style="list-style-type: none"> • Do not release the refund when another function has an open case or is holding the refund. • Follow the instructions below to resolve the TPP issues. After the TPP issues have been resolved, see the appropriate freeze code resolution in IRM 21.5.6.4, Freeze Codes, and follow IRM procedures. • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, Last 6 DLN_NONIDT • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Input a TC 971 AC 850 if the taxpayer requested a direct deposit and any of the following exist: <ul style="list-style-type: none"> ♦ The taxpayer is in a disaster area and did not pass HRA ♦ The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds) ♦ The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return ♦ • Update the address, as necessary. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

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IF	THEN
	<ul style="list-style-type: none"> Additional AMS issues or notes may be required depending on the results of the research of the additional freeze condition.

25.25.6.5.1.2.2
(06-24-2024)

The Taxpayer's Return is Posted, the Refund is Held, and the Account Contains a Transaction Code TC 971 Action Code AC 052

- (1) The taxpayer was authenticated and research of the account shows the taxpayer's return is posted and the account has the following conditions:

- The refund is held with an RIVO -R freeze or P- freeze
- The account contains an unreversed Taxpayer Protection Program (TPP) indicator such as a transaction code TC 971 action code AC 129
- The account contains a TC 971 AC 052 with matching DLN of the TC 971 AC 129 return in question

Reminder: The TC 971 AC 052 will resequence the TC 150 for 14 days. If the return is selected for TPP, a TC 971 AC 124 will be present on the tax module. After the TPP Unpostable 126 0 is resolved, the 14 day resequence will be applied to the TC 150. The TC 971 AC 052 is not a TPP marker. These returns are rescored for NON ID theft criteria after the TPP Unpostable 126 0 is resolved. If selected for further review a TC 971 AC 134 will be present and will create a – R freeze. The income and withholding on the return must be verified prior to releasing the refund.

Exception: Accounts containing a TC 971 AC 052 with a MISC field of "RRPIDT" are resolved by following IRM 25.25.6.5.1.2.1, The Taxpayer's Return is Posted, the Refund is Held, and the Account Does Not Contain a Transaction Code TC 971 Action Code AC 052.

- (2) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
 - IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
 - TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
 - IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question
 - IRM 25.25.6.5.1.2, The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129
- (3) Review the return and CC IRPTR to verify the income and withholding, using the following procedures:

IF	THEN
1 Command code CC IRPTR data contains one of the following statements:	Treat the income and withholding as not verified and continue to paragraph 4.
2 The return contains a Form 8959, <i>Additional Medicare Tax</i>	Add the amount on Line 24 of Form 8959 to the total withholding amount on CC IRPTR and compare to the amount entered on Form 1040, U.S. Individual Income Tax Return, Line 16. Continue to block 3.
3 The wages and federal withholding on the return do not verify per OR The wages/withholding are verified per CC IRPTR, however tax year in question	Treat the wages and withholding as not verified and continue to paragraph 4.

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IF	THEN
4 The taxpayer identification number (TIN) on the return is an Individual Taxpayer Identification	Treat the wages and withholding as not verified and continue to paragraph 4
5 The wages and federal withholding on the return are verified (including amounts claimed on BMFOLP OR The income on the return is from holding on the return is verified	Treat the wages and withholding on the return as verified and follow the instructions in IRM 25.25.6.5.1.2.1, The Taxpayer's Return is Posted, the Refund is Held, and the Account Does Not Contain a Transaction Code TC 971 Action Code AC 052.

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- (4) The income and federal withholding on the return is not verified per CC IRPTR (including amounts from Form 8959, *Additional Medicare Tax*), follow the instructions below to resolve the account and advise the taxpayer:

- If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen
- The TC 972 AC 129 must contain the **MISC** field showing the last six digits of the return DLN and NONIDT052 literal. The underscore must be used, as shown, **Last 6 DLN_NONIDT052**.
- If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
- Input a TC 971 AC 850 if the taxpayer requested a direct deposit and any of the following exist:
 - ♦ The taxpayer is in a disaster area and did not pass HRA

- ◆The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds)
- ◆The account contains a TC 971 AC 123 with “STEP-UP AUTH” in the MISC field
- ◆The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return

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- Update the address, as necessary.
- Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
- Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit *Where’s My Refund?*, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don’t have access to the internet or for additional assistance after the 9 week timeframe.

25.25.6.5.1.2.3
(06-24-2024)
The Account Contains an Unreversed Transaction Code TC 971 Action Code AC 129 with the Document Locator Number (DLN) and BKLD or IVO EL IDT in the MISC Field - Refund Held with an RIVO Freeze Code

- (1) The taxpayer was authenticated and research of the account shows the taxpayer’s return is posted and the account has the following conditions:
- The refund is held with an Return Integrity Verification Operations (RIVO) -R freeze or P- freeze
- Note:** If there is no freeze code present and the return data has been reversed by RIVO, see IRM 25.25.6.5.5.2.3, Return Data Reversed - Account Contains a Transaction Code TC 971 Action Code AC 129 with the Document Locator Number (DLN) and BKLD or IVO EL IDT in the MISC Field.
- The account contains an unreversed transaction code TC 971 action code AC 129 with a MISC field of the document locator number (DLN) of the return in question and BKLD
- OR**
An unreversed TC 971 AC 129 with “IVO EL IDT” in the MISC field

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therefore the refunds cannot be released without verification of the return or RIVO approval, see IRM 25.25.8, Revenue Protection External Lead Procedures, for background information about the External Lead Program.

- (3) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 4:
- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
 - IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures

- TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
- IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question
- IRM 25.25.6.5.1.2, The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129

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returns that are in the TPP process **and** are from the External Lead Program must have a TC 971 AC 850 input on the account. If not already present, input a TC 971 AC 850 as shown in the chart below. Use the chart below to resolve the account and advise the taxpayer:

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IF	THEN
<p>2 The wages and withholding on the return verify per</p> <p>OR</p>	<ul style="list-style-type: none"> • Update the address, as necessary. • Input a TC 971 AC 850 if not already present. • Release the refund with a TC 290 for zero (.00). (If inputting an address change or a TC 971 AC 850 - post delay the TC 290/.00 by 1 cycle.) • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • For accounts with the TC 971 AC 129 MISC field "BKLD" the reversal TC 972 AC 129 must contain the MISC field showing the last six digits of the return DLN and NON-IDTBKLD literal. The underscore must be used, as shown, Last 6 DLN_NON-IDTBKLD • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

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25.25.6.5.1.2.4
(06-24-2024)

The Taxpayer's Return is Posted, the Refund was Issued, and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129

- (1) The taxpayer was authenticated and research of the account shows the taxpayer's return is posted and the account has the following conditions:
 - The refund was issued (transaction code TC 846 or TC 840 present on the module).
 - The account contains an unreversed Taxpayer Protection Program (TPP) indicator such as a TC 971 action code AC 129.
- (2) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
 - IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account conditions.
 - TAC assistants see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC.
- (3) Take the following actions to document the account and respond to the taxpayer:
 - Thank the taxpayer for calling.
 - If the account contains a unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
 - The TC 972 AC 129 must contain the **MISC** field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, **Last 6 DLN_NONIDT**.
 - If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
 - Update the address, as necessary.
 - Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

25.25.6.5.1.2.5
(06-24-2025)

The Taxpayer's Return is Unpostable 147 and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129

- (1) The taxpayer was authenticated and research of the account shows the account has the following conditions:
 - The return is Unpostable (UP) 147
 - The account contains an unreversed Taxpayer Protection Program (TPP) indicator such as a transaction code TC 971 action code AC 129
- (2) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
 - IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
 - IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures

- TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
 - IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question
 - IRM 25.25.6.5.1.2, The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129
- (3) Take the following actions to document the account and respond to the taxpayer:
- Take no action to resolve the UP 147.
 - If the taxpayer states their address has changed, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input.
 - If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
 - If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
 - Input a TC 971 AC 850 if the taxpayer requested a direct deposit and any of the following exist:
 - ◆ The taxpayer is in a disaster area and did not pass HRA
 - ◆ The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds)
 - ◆ The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return

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Note: A TC 971 AC 850 cannot be input on an account that has not been established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.

Note: If the TC 971 AC 850 was input in error and the refund has not released (TC 846), input a TC 972 AC 850 to flip the refund back to direct deposit.

- Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
- Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit *Where's My Refund?*, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

25.25.6.5.1.2.6

(06-24-2025)

Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field NNNNNNNNNNNNNN 1040X

- (1) RICS will review incoming MeF Form 1040X, *Amended U.S. Individual Income Tax Return*, returns to identify potential identity theft filings and place an identity theft (IDT) marker, transaction code (TC 971 AC 129 NNNNNNNNNNNNNN 1040X) on the taxpayer's account indicating potential IDT has been identified. A Letter 4883C, Potential Identity Theft during Original Processing, will be issued to the address on the Form 1040X, *Amended U.S. Individual Income Tax Return*, to request the taxpayer contact us to complete authentication procedures.

Note: The "NNNNNNNNNNNNNNN" in the TC 971 AC 129 MISC field will be the Form 1040X MeF DLN. If a subsequent TC 972 AC 129 is pending or posted with the matching DLN of the TC 971 AC 129 NNNNNNNNNNNNNN 1040X marker, the TPP issue was closed by RICS and must be considered resolved. Review the account to ensure no other RIVO marker is present that would prevent you from processing the amended return and refer to the applicable procedures for the present marker.

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- (2) All authentication processes, research, and actions in the IRMs listed below must be followed prior to determining what action to take on the Form 1040X, *Amended U.S. Individual Income Tax Return*:

Note: If a -E freeze and TC 810 - Responsibility Code 4 is present, see IRM 25.25.6.3.6, If/Then chart box 5, Accounts with TPP Involvement and a -E Freeze Present.

- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
- IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
- TAC assistants see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC

- (3) As part of the authentication process, the taxpayer must confirm they filed the MEF Form 1040X. The return can be viewed via the MeF Return Request Display (RRD) application. CSR's can identify which return on RRD contains the amended return documentation by locating the document with a literal "A" in the DLN column. Verify the following information off the Form 1040X:

- Name
- Address on the Form 1040X
- Filing status
- Reason for filing amended return
- Refund/Balance Due amount

- (4) Based on the caller's authentication results, follow the appropriate subsection below:

If	And	Then
1 The taxpayer is authenticated	Non Identity Theft is determined (taxpayer filed the Form 1040X)	<ul style="list-style-type: none"> Input a TC 972 AC 129 MISC field 'NNNNNN NONIDT 1040X', (NNNNNN is the last 6 digits of the DLN) Advise the taxpayer the Form 1040X processing could take up to 16 weeks for processing. (Review alerts for any changes to processing timeframes) If the 1040X shows it was closed as a no response, advise the taxpayer they must refile the Form 1040X.
2 The taxpayer is authenticated	Identity Theft is determined (taxpayer did not file the Form 1040X)	<ul style="list-style-type: none"> Input a TC 972 AC 129 MISC field 'NNNNNN IDT 1040X', (NNNNNN is the last 6 digits of the DLN) Input TC971- 506, MISC "WI PRP Other1" (If the true taxpayer's address is the address of record and has not been updated by the filing of the fraudulent 1040X) Advise the taxpayer their account was updated to add an Identity Theft indicator and a CP01A letter will be issued that contains an Identity Protection Personal Identification Number (IP PIN).

If	And	Then
3 The taxpayer cannot be authenticated or fails	n/a	<ul style="list-style-type: none"> Advise the caller a TAC appointment will be required to complete the authentication process. See IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to assist the taxpayer with scheduling the TAC appointment and for additional instructions.

25.25.6.5.2
(01-23-2024)

**Authentication Passed
and Multiple Returns are
Present**

- (1) The taxpayer was **authenticated**, and may have filed a return. However, the account contains multiple returns which meet any one of the following conditions:
 - Unpostable (UP) 126 reason code (RC) "0 - CC UPTIN will show status "A" meaning, the unpostable is unresolved (OPEN)"
 - Posted on MFT 30 (transaction code TC 150 present) and the account contains an unreversed TC 971 action code AC 129 present (refund held or lost)
 - Posted on MFT 30 (TC 150 present) and the return information has been reversed (TC 971 AC 129 is present -TC 972 AC 129 may be present)
 - Moved to MFT 32 - TC 976 posted on MFT 32 and TC 971 AC 111 may be posted on MFT 30
 - Archived/Deleted - the return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 and the command code CC TRDBV "CODES" screen shows it was UP 126 RC "0" and may not be viewable on CC UPTIN
- (2) All authentication processes, research, and actions in the IRMs listed below must be followed prior to continuing to the resolution procedures:
 - IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
 - IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
 - TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
- (3) If the taxpayer states they have not filed a return or are not liable to file a return, see IRM 25.25.6.5.2.3, Multiple Returns and the Taxpayer Did Not File Any of the Returns.
- (4) Due to data breaches and account takeovers, all Taxpayer Protection Program (TPP) returns filed by the taxpayer identification number (TIN) owner must be

verified to ensure the information was not changed without their permission. Confirm the return in question is the taxpayer's return by asking the taxpayer for the following information:

- The address as it appears on the return
Reminder: No address will appear on the return on CC TRDBV if the return is paper filed and contains the same address as the address on CC ENMOD at the time the return was received.
- The overpayment amount as it is shown on their return (The taxpayer must provide the overpayment amount from the appropriate refund line in the **Refund** section on the actual tax form they filed. They cannot provide an amount that was provided by the preparer or from a preparer's summary page since that figure may be less due to charges the preparer is deducting from the refund.)

Note: If Error Resolution (ERS) made a correction to the return during processing, the overpayment amount provided by the taxpayer may not match the refund amount in CC TRDBV. Review CC TRDBV for ERS corrections, CC ENMOD to determine if ERS issued a Letter 12C, Individual Return Incomplete for Processing: Forms 1040, 1040A or 1040EZ, or the MeF file record for ERS involvement and corrections. If there is a mismatch in the refund amount provided by the taxpayer and there is an indication of ERS involvement, accept the return corrected by ERS as the taxpayer's return.

- The refund type:
 - A paper check to their address
 - A credit elect to the next tax year
 - A direct deposit
- If the refund is a direct deposit, obtain the routing number for the bank and the bank account number

Note: If CC TRDBV or MEF RRD shows the refund is a Refund Anticipation Loan (RAL) or Refund Anticipation Check (RAC), see IRM 21.4.1.5.7, Direct Deposits - General Information, for RAL/RAC indicators, or if the taxpayer is receiving their refund via a refund transfer product such as a debit card, see Exhibit 21.4.1-2, Most Common Banks That Offer Refund Transfer Products (RAL/RAC), for the common Routing Transit Numbers (RTNs). The account number for the RAL/RAC direct deposit may contain the TIN of the taxpayer. Verify the RAL/RAC information if the taxpayer can provide the RAL/RAC information from the return. If the RAL/RAC information cannot be verified, then confirm, at the very least, that the taxpayer has agreed to a RAL/RAC or refund transfer product. If the return was filed electronically, the final refund destination, also known as the ultimate bank account, may be present on the last page of the CC TRDBV return view screen, which may contain the taxpayer's bank information. If the ultimate bank account information is present, verify the ultimate bank account information with the taxpayer.

- For balance due returns, the taxpayer must also verify the following information from the return:
 - Request the balance due amount and verify the IDRS total matches the return.
 - Were estimated tax payments made? If yes, how much? Does the amount or total match tax return? If the account reflects payments not confirmed by caller, conduct additional research (e.g. RTR) to determine

if there was a possible posting error.

-Credit elect? If yes, how much? Does the amount or total match tax return? If the account reflects totals not confirmed by caller, conduct additional research to determine if there was a possible posting error.

-If the taxpayer is unable to confirm balance due amount, estimated tax payments or credit elect information or shows they do not have a copy of the tax return, follow instructions in applicable If/Then chart box below.

- (5) If the taxpayer filed a return, once the return information has been obtained, follow the chart below:

IF	THEN
<p>1 The taxpayer cannot provide all of the above required information because they do not have the return with them and they are unable to answer the questions from memory.</p>	<ul style="list-style-type: none"> Advise the taxpayer to obtain the return and call back. The taxpayer will be required to complete authentication again when they call back. Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Include in the notes: the taxpayer has passed high risk authentication but could not verify the return in question as their return.
<p>2 The taxpayer provided the information for their return and it matches the information on the return received by the IRS (including RAC, RAL, or refund transfer products). OR The taxpayer provided matching information for the refund amount and refund type, however the address on the return is unknown to them and the refund type is a Direct Deposit AND the direct deposit information is verified by the taxpayer.</p>	<p>Continue to paragraph 6 below.</p>

IF	THEN
<p>3 The balance due return information cannot be fully verified (i.e., payments or credit elect) and they have the return in hand, but amounts do not match or were not reported on the return</p>	<ul style="list-style-type: none"> • Conduct thorough research (e.g. RTR) to confirm there are no errors or discrepancies with payments (i.e., misapplied or incorrect year) posted to the account. If an error is found, resolve the issue or follow referral procedures, as needed, then continue to paragraph 6 below. • If no error or discrepancy is found with payments posted to the account, continue to paragraph 6 below.
<p>4 The taxpayer provided the information from their return, however the bank routing number and/or account number provided by the taxpayer does not match the information on the return received by the IRS. (Excluding RAC, RAL and refund transfer products.) OR The taxpayer states they closed their bank account and cannot receive a direct deposit. OR The taxpayer states they are expecting a paper check and the return on CC TRDBV contains direct deposit information. (Excluding RAC, RAL, and refund transfer products.)</p>	<ul style="list-style-type: none"> • Input a TC 971 AC 850 to flip the direct deposit to a paper check to be mailed to the taxpayer's address on their return. • Advise the taxpayer the refund will not be a direct deposit and will be issued as a paper check. • Continue to paragraph 6 below.

IF	THEN
<p>5 The refund amount provided by the taxpayer does not match the refund amount on the return received by the IRS.</p> <p>OR None of the information provided by the taxpayer matches the return received by the IRS.</p> <p>OR The address does not match and the taxpayer states that the address is unknown to them AND the refund will be issued as a paper check.</p> <p>Note: Consider minor street or state spelling errors (including Major City Codes, see Exhibit 3.41.277-7, Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes) or missing apartment numbers as a verified address.</p>	<p>Advise the taxpayer the information provided does not match the return the received by the IRS and does not appear to be their return, see IRM 25.25.6.5.2.3, Multiple Returns and the Taxpayer Did Not File any of the Returns.</p>

(6) Follow the chart below to resolve the account and respond to the taxpayer:

IF	THEN
<p>1 The account contains the following conditions:</p> <ul style="list-style-type: none"> • Multiple returns • The taxpayer filed at least one or more of the returns • At least one return is unpostable (UP) 126 reason code (RC) "0" 	<p>See IRM 25.25.6.5.2.1, Multiple Returns and at least One Return is Unpostable 126 Reason Code "0"</p>
<p>2 The account contains the following conditions:</p> <ul style="list-style-type: none"> • Multiple returns • The taxpayer filed at least one or more of the returns • The account contains an unreversed TC 971 AC 129 	<p>See IRM 25.25.6.5.2.2, Multiple Returns, the Taxpayer's Return is Unpostable 147 or Posted to MFT 30 and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator</p>

IF	THEN
3 The account contains the following conditions: <ul style="list-style-type: none"> • Multiple returns • Unresolved TPP issue • The taxpayer did not file any of the returns 	See IRM 25.25.6.5.2.3, Multiple Returns and the Taxpayer Did Not File any of the Returns
4 The account contains the following conditions: <ul style="list-style-type: none"> • Multiple returns • The taxpayer filed at least one of the returns • The taxpayer's return is on MFT 32 	IRM 25.25.6.5.2.4, Multiple Returns and the Taxpayer's Return is Posted on MFT 32

- (7) Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.

25.25.6.5.2.1
(07-01-2022)

Multiple Returns and at least One or More of the Returns is Unpostable 126 Reason Code "0"

- (1) The taxpayer **authenticated**, the account contains multiple returns, and the taxpayer filed at least one or more of the returns. At least one return is unpostable UNP 126 reason code RC "0", and the other returns are:
- UP 126 RC "0 - CC UPTIN will show status "A" meaning the unpostable is unresolved (OPEN)"
 - UP 147 and the account contains an unreversed transaction code TC 971 action code AC 129
 - Posted on MFT 30 (TC 150 present) and the account contains an unreversed TC 971 AC 129 present (refund held or lost)
 - Posted on MFT 30 (TC 150 present) and the return information was reversed (TC 971 AC 129 may be present -TC 972 AC 129 may be present)
 - Moved to MFT 32 - TC 976 posted on MFT 32 and TC 971 AC 111 posted on MFT 30
 - Archived/Deleted - the return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 and the CC TRDBV "CODES" screen shows it was UP 126 RC "0" and may not be viewable on CC UPTIN
- (2) All authentication processes, research, and actions in the preceding IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
 - IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures

- TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
- IRM 25.25.6.5.2, Authentication Passed and Multiple Returns are Present

(3) Follow the chart below to resolve the account and respond to the taxpayer:

IF	THEN
The taxpayer's return is UP 126 RC "0"	See IRM 25.25.6.5.2.1.1, Multiple Returns and the Taxpayer's Return is Unpostable 126 Reason Code "0"

25.25.6.5.2.1.1
(06-24-2025)

Multiple Returns and the Taxpayer's Return is Unpostable 126 Reason Code "0"

- (1) Multiple returns are present on the module and the taxpayer's valid return(s) is/are unpostable UP 126 reason code RC "0". (Includes accounts where the taxpayer filed all the returns that are UP 126 RC "0"). Resolve each return based on the status of the return as described below.
- (2) Utilize the Integrated Automation Technologies (IAT) *Taxpayer Verification Tool (TVT)* to resolve the unpostable condition, when available, unless otherwise directed by the IRM. Take the actions in the tables below as appropriate to resolve the account when the taxpayer's valid return or the identity theft return is/was unpostable UNP 126 reason code RC 0. Go through the list of questions below to determine what action is needed to resolve the account.
 - For the taxpayer's valid return(s) - Does the TVT tool show the Unpostable 126 RC "0"? If yes, follow instructions in #3 below to resolve unpostable and take corrective actions
OR
For the identity theft return(s) - Follow instructions in #4 below to resolve unpostable and take additional corrective actions
OR
 - Does the IAT TVT tool NOT show an open Unpostable 126 RC "0" transaction, but CC UPTIN shows open Unpostable in Status **A**? If yes, follow #3 box 2 below

OR
 - Is there a TIN discrepancy (i.e., TP had an ITIN but the return is on an incorrect SSN)? If yes, follow #3 box 4 below
 - Is the Unpostable 126 RC "0" assigned to IDRS number **1483845470** or **"148xxxxxxx"**? If yes, follow #5 below
- (3) If the taxpayer filed one or more of the returns in question, follow non-identity theft resolution, resolve the unpostable condition(s) and respond to the taxpayer using the steps below:

Note: Ignore the presence of a TC 971 AC 052 on the account. All UP 126 RC "0" returns are scored for income/withholding/credit issues after the unpostable condition has been resolved.

Note: If the TC 971 AC 850 was input in error and the refund has not released (TC 846), input a TC 972 AC 850 to flip the refund back to direct deposit.

IF	AND	THEN
<p>1 If one or more of the taxpayer's returns are UNP 126 RC "0" AND The UNP 126 RC 0 DOES populate on the IAT TVT tool</p> <p>Note: For returns requesting a direct deposit, a TC 971 AC 850 is required if any of the following exist:</p> <ul style="list-style-type: none"> ◆ The taxpayer is in a disaster area and did not pass HRA ◆ The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds.) ◆ The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return <p>**A TC 971 AC 850 cannot be input on an account that is not established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.</p>	<p>CC UPTIN shows the CORRECT tax year of the return in question (the return in question was filed for the 2023 tax year and CC UPTIN shows the UNP 126 return is for the 2023 tax period)</p>	<ul style="list-style-type: none"> • Close the first UP 126 RC "0" using unpostable resolution code (URC) "0" to post the valid return. • **However, if inputting a TC 971 AC 850, you must use a post delay when closing the UP 126 RC "0" of TWO cycles using the "REL CYC" field 48 on CC UPRES. The release cycle must be TWO cycles from the current cycle (i.e. if today's cycle is 202525 input release cycle must be 202527, it cannot be left blank or the TC 971 AC 850 will not work to flip the direct deposit). See <i>IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle</i> • If the taxpayer filed one or more valid returns, close the duplicate valid returns UNP 126 RC "0" using unpostable resolution code (URC) D to delete the duplicate returns the taxpayer filed and when closing the UNP 126, add in Remarks section DUP RETURN NON IDT • If the taxpayer has an address change, input the address change using the IAT tool, see <i>IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements</i>, add AMS notes indicating an address change was input.

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IF	AND	THEN
		<ul style="list-style-type: none"> • The account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. Exception: If the account is a "first time filer" account and the entity is not established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established. • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS).

IF	AND	THEN
		<ul style="list-style-type: none">• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe

IF	AND	THEN
<p>2 If one or more of the taxpayer's returns are UNP 126 RC 0 AND The UNP 126 RC 0 DOES NOT populate on the IAT TVT tool</p> <p>Note: For returns requesting a direct deposit, a TC 971 AC 850 is required if any of the following exist:</p> <ul style="list-style-type: none"> ◆The taxpayer is in a disaster area and did not pass HRA ◆The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds.) ◆The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return <p>**A TC 971 AC 850 cannot be input on an account that is not established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.</p>	<p>CC UPTIN shows the CORRECT tax year of the return in question (the return in question was filed for the 2023 tax year and CC UPTIN shows the UNP 126 return is for the 2023 tax period)</p>	<p>The UNP 1260 must be manually closed on IDRS. Refer to the <i>UNP 126 job aid</i> to assist with closing the unpostable</p> <p>Note: If the unpostable is assigned to an unpostable team, use CC UPASG with definer "R" to reassign the UNP 126 to yourself. See IRM 3.12.32.18.1, Command Code UPASG-Screen Formats, for instructions.</p> <ul style="list-style-type: none"> • Take the following actions to resolve the valid tax return and any duplicate return copies • Close the first UP 126 RC "0" using unpostable resolution code (URC) "0" to post the valid tax return. • **However, if inputting a TC 971 AC 850, you must use a post delay when closing the UP 126 RC "0" of TWO cycles using the REL CYC field 48 on CC UPRES. The release cycle must be TWO cycles from the current cycle (i.e., if today's cycle is 202525 input release cycle must be 202527, it cannot be left blank or the TC 971 AC 850 will not work to flip the direct deposit). See <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles, calendar to check current cycle • If the taxpayer filed one or more valid returns, close the duplicate valid returns UNP 126 RC 0 using unpostable resolution code (URC) D to delete the duplicate returns the taxpayer filed and when closing the UNP 126, add DUP RETURN NON IDT in the Remarks section

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IF	AND	THEN
		<ul style="list-style-type: none"> If the taxpayer has an address change, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input. The account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. <p>Exception: If the account is a “first time filer” account and the entity is not established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established.</p> If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.

IF	AND	THEN
		<ul style="list-style-type: none">• Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS).• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe

IF	AND	THEN
3 If one or more of the taxpayer's returns are UNP 126 RC 0	CC UPTIN shows the INCORRECT tax year of the return in question (the return in question was filed for the 2022 tax year and CC UPTIN shows the UNP 126 return is for the 2023 tax period)	<ul style="list-style-type: none"> • Do not take any action to resolve the unpostable condition • No action - includes not adding remarks on open UNP 126, leave the remarks blank • Open a control base on IDRS on the module that contains the UNP 126 RC "0" return with the following information • C#,CRTTY,A,MISC • 1483145470,* • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Include in the notes: the taxpayer has passed high risk authentication (HRA), the document locator number (DLN) of the return in question, and the tax year the return is intended for.

IF	AND	THEN
		<ul style="list-style-type: none"> Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe
4 If one or more of the taxpayer's returns are UNP 126 RC 0 AND The TIN used on the return is not the TIN for the taxpayer, this includes returns filed with a new social security number (SSN) (taxpayer or return preparer input error)	There is a return for the same tax year under the Individual Taxpayer Identification Number (ITIN) OR There was a typo and a correct SSN is obtained/found	<ul style="list-style-type: none"> Close the UNP 126 RC "0" using URC 6 and correct the TIN by inputting the correct TIN on the CC UPRES screen. Use the ITIN or SSN obtained/found as the correct TIN (TIN corrections are input in field 29 of line five of the CC UPRES screen, see <i>Command Code UPRES Job Aid.</i>) **If the correct TIN does not have an entity established (i.e., first time filer), use URC 6B.

- (4) If the taxpayer did not file one or more of the returns in question, follow identity theft return procedures. Take the following actions to resolve the identity theft return(s):

IF	THEN
1 The identity theft return(s) is UP 126 RC "0".	See IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0". Resolve the unpostable condition for each identity theft return present on the tax module.
2 The identity theft return(s) is UP 147 or is posted to MFT 30 and the account contains an unreversed TC 971 AC 129. OR The identity theft return is posted to MFT 30 but no TC 971 AC 129 is present (account must have other unresolved TPP issues).	See IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Unpostable 147 or Posted and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator, for any additional actions that may be necessary to resolve the account.
3 The identity theft return(s) is on MFT 32 or was archived/deleted (the return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976)	See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived, for any additional actions that may be necessary to resolve the account.

- (5) The *TVT* tool may provide a response that there is no unpostable condition even though command code CC UPTIN may show the return is UP 126 RC 0. In this instance, the unpostable cannot be resolved using the *TVT* tool. Research CC TRDBV and take the following actions:

IF	THEN
<p>The CC UPTIN/UPDIS URC field is blank, the UP 126 RC “0” is assigned to IDRS number “1483845470” or “148xxxxxxx” which shows the unpostable condition is being resolved or was resolved by a RICS team using the IAT Batch Tool process and the remarks section may contain one of the following statements:</p> <ul style="list-style-type: none"> • “IAT UNP 126 Batch” • “Batch IDT No Response” <p>AND/OR A transaction code TC 971 action code AC 123 with a MISC field of “TPP RP” is posted to the module - (Only on accounts resolved by the IAT Batch Tool process beginning in January 2017.)</p>	<p>The unpostable has been closed by the RIVO IAT Batch Tool Process, see IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process, for the appropriate resolution actions.</p>

25.25.6.5.2.2
(05-19-2022)

Multiple Returns, the Taxpayer’s Return is Unpostable 147 or Posted to MFT 30, and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator

- (1) Multiple returns are present on the module and the taxpayer’s return(s) is unpostable (UP) 147 or posted to MFT 30, and the account contains an unreversed transaction code TC 971 action code AC 129 or TC 971 AC 124. (Includes accounts where the taxpayer filed all the returns.)
- (2) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
 - IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
 - IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
 - TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
 - IRM 25.25.6.5.2, Authentication Passed and Multiple Returns are Present
- (3) Follow the instructions below for the taxpayer’s return:

IF	THEN
<p>1 The taxpayer's return is posted to MFT 30, the refund is held, and the account does not contain a TC 971 AC 052 OR The account contains a TC 971 AC 052 with a MISC field of "RRPIDT" Exception: If the TC 971 AC 129 contains the document locator number (DLN) of the return in question and "BKLD" in the MISC field or contains the literal "IVO EL IDT" in the MISC field, see block 3 below</p>	<p>See IRM 25.25.6.5.1.2.1, The Taxpayer's Return is Posted, the Refund is Held, and the Account Does Not Contain a Transaction Code TC 971 Action Code AC 052</p>
<p>2 The taxpayer's return is posted to MFT 30, the refund is held, and the account contains a TC 971 AC 052 (the DLN of the TC 971 AC 052 matches the DLN of the taxpayer's return - the 4th and 5th digits of the DLN of the TC 971 AC 052 will always be 77, XXX77-XXX-XXXXX-X) (Accounts containing a TC 971 AC 052 with a MISC field of "RRPIDT" must be resolved per block 1 above.) Exception: If the TC 971 AC 129 contains the DLN of the return in question and "BKLD" in the MISC field or contains the literal "IVO EL IDT" in the MISC field, see block 3 below.</p>	<p>See IRM 25.25.6.5.1.2.2, The Taxpayer's Return is Posted, the Refund is Held, and the Account Contains a Transaction Code TC 971 Action Code AC 052</p>

IF	THEN
3 The taxpayer's return is posted to MFT 30, the refund is held, and the account contains an unreversed TC 971 AC 129 with the DLN of the return in question and "BKLD" in the MISC field OR An unreversed TC 971 AC 129 with "IVO EL IDT" in the MISC field	See IRM 25.25.6.5.1.2.3, The Account Contains an Unreversed Transaction Code TC 971 Action Code AC 129 with the Document Locator Number (DLN) and BKLD or IVO EL IDT in the MISC Field - Refund Held with an RIVO Freeze Code
4 The taxpayer's return is posted, the refund has been issued, and the account contains an unreversed TC 971 AC 129	See IRM 25.25.6.5.1.2.4, The Taxpayer's Return is Posted, the Refund was Issued, and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129
5 The taxpayer's return is Unpostable 147 and the account contains an unreversed TC 971 AC 129 Reminder: A TC 971 AC 121 with a MISC field of "UP 147" is not a TPP case, see IRM 21.4.1.4.1.2, Return Found/Not Processed, for additional instructions.	See IRM 25.25.6.5.1.2.5, The Taxpayer's Return is Unpostable 147 and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129

- (4) If an identity theft return is present, take the following actions to resolve the identity theft return(s):

IF	THEN
1 The identity theft return(s) is UP 126 RC "0".	See IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0". Resolve the unpostable condition for each identity theft return present on the tax module.

IF	THEN
2 The identity theft return(s) is UP 147 or is posted to MFT 30 and the account contains an unreversed TPP indicator such as a TC 971 AC 129.	Take no action to resolve the UP 147. See IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Unpostable 147 or Posted and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator, for any additional actions that may be necessary to resolve the account.
3 The identity theft return(s) is on MFT 32 or has been archived/deleted (the return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976).	See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived, for any additional actions that may be necessary to resolve the account.

25.25.6.5.2.3
(05-19-2022)

Multiple Returns and the Taxpayer Did Not File Any of the Returns

- (1) The taxpayer is responding to a Taxpayer Protection Program (TPP) letter, or the taxpayer did not receive a TPP letter; however they are contacting the IRS about the filing of their return because the taxpayer received a notification their return was rejected by the IRS when they filed electronically (due to their TIN being used previously). The account has the following conditions:

- The taxpayer has not filed a return for the tax year in question or tried to file a return electronically and it was rejected by the IRS
- The account has multiple returns which may be:- Unpostable (UP) 126 reason code (RC) "0"
 - Posted to MFT 30 and the refund is held or lost or the account data has been reversed (the account may or may not contain a transaction code TC 971 action code AC 129 or a TC 972 AC 129, however the account must have TPP indicators to be resolved using the procedures in this IRM)
 - Posted to MFT 32, a TC 971 AC 111 may be posted on MFT 30 (the document locator number (DLN) in the MISC field of the TC 971 AC 111 matches the DLN of the return on MFT 32)

- (2) Prior to taking any actions in this IRM subsection, authentication procedures must be completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues.

Note: TAC assistants see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC.

- (3) If the taxpayer states they did not file any of the returns, follow the chart below for the necessary account actions and to respond to the taxpayer:

IF	THEN
1 All the identity theft returns are UP 126 RC "0"	For identity theft returns UP 126 RC "0", see IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0", to resolve the unpostable condition and advise the taxpayer
2 The identity theft returns are posted or are UP 147 and the account contains an unreversed TPP indicator such as a TC 971 AC 129	See IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Posted or is Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator, to resolve the account and advise the taxpayer
3 <ul style="list-style-type: none"> The identity theft returns are on MFT 32 - identified with a TC 971 AC 111 on MFT 30 and a TC 976 on MFT 32 AND/OR The identity theft returns have been archived - the return was never processed and is not posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976 AND CC TRDBV "CODES" screen shows it was a UP 126 RC "0" and may not be viewable on CC UPTIN AND CC ENMOD contains a TC 971 AC 506 with a MISC field of "WI PRP DDB" 	See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived, to resolve the account and advise the taxpayer.

IF	THEN
<p>4 The account contains an identity theft return that is UP 126 RC "0" OR Contain any combination of returns, - UP 126 RC "0" - UNP 147 with unreversed TPP indicator - Return moved to MFT 32 or Archived/Deleted (the return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976)</p>	<p>Resolve every UP 126 RC "0" identity theft return per the procedures in IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0". Follow any procedures in the following subsections, as needed for account resolution:</p> <ul style="list-style-type: none">• IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator.• See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived.

IF	THEN
<p>5 The account contains the following:</p> <ul style="list-style-type: none"> An identity theft return that is UP 147 and the account contains an unreversed TC 971 AC 129. <p>OR</p> <ul style="list-style-type: none"> An identity theft return that is posted to MFT 30 the account may or may not contain an unreversed TC 971 AC 129 - but must have TPP indicators on the account to be resolved per this IRM. <p>OR</p> <ul style="list-style-type: none"> Contain any combination of returns, <ul style="list-style-type: none"> - UP 126 RC "0" - Return moved to MFT 32 or Archived/Deleted (the return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976) 	<p>If the identity theft return is posted to MFT 30, take no action to reverse the posted identity theft return data. Resolve the account per the procedures in IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator, to resolve the account and advise the taxpayer. Follow any procedures in the following subsections as needed for account resolution:</p> <ul style="list-style-type: none"> See IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0". See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived, to resolve the account and advise the taxpayer.

IF	THEN
6 The account contains an identity theft return that is on MFT 32 or archived (must have been moved to MFT 32 or archived in the TPP process). OR Contain any combination of returns, - UNP 147 with unreversed TPP indicator - Return moved to MFT 32 or Archived/Deleted (the return was never processed and is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976) - UP 126 RC "0"	Resolve the account per the procedures in See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived, to resolve the account and advise the taxpayer. Follow any procedures in the following subsections, as needed for account resolution: <ul style="list-style-type: none"> IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator. See IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0".

25.25.6.5.2.4
(08-20-2019)

Multiple Returns and the Taxpayer's Return is Posted on MFT 32

- (1) The account contains multiple returns with one of the returns being filed by the taxpayer and the taxpayer's return is on MFT 32 (moved to MFT 32 in the Taxpayer Protection Program (TPP) process). The account has the following conditions:
 - A transaction code TC 971 action code AC 111 containing the document locator number (DLN) of the taxpayer's return in the MISC field may be posted on MFT 30
 - A TC 976 containing the DLN of the taxpayer's return is posted on MFT 32
- (2) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
 - IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
 - IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
 - TAC assistants see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
 - IRM 25.25.6.5.2, Authentication Passed and Multiple Returns are Present
- (3) Follow the chart below to resolve the account and advise the taxpayer:

IF	THEN
1 The taxpayer's return is posted on MFT 32 (moved to MFT 32 in the TPP process).	<ul style="list-style-type: none"> See IRM 25.25.6.5.5.3, The Taxpayer's Return is Posted on MFT 32, and follow paragraph 3 box 1 or 2 to move the return to MFT 30 and advise the taxpayer accordingly. When advising the taxpayer on the processing of their return, ensure to take into consideration if an identity theft return has posted to MFT 30 and that a -A freeze will post to the account when the taxpayer's return moves from MFT 32 to MFT 30. If multiple returns will be posted to MFT 30, advise the taxpayer to allow 16 weeks for processing of their return before contacting the IRS at 800-829-1040 (267-941-1000 for International taxpayers).
2 The identity theft return is one of the following: <ul style="list-style-type: none"> Unpostable (UP) 126 reason code (RC) "0". UP 147 and the account contains an unreversed TC 971 AC 129. Posted to MFT 30 and the refund is held or lost (the account may or may not contain an unreversed TC 971 AC 129). Posted to MFT 32 or Archived (in the TPP process). 	If the identity theft return is posted to MFT 30, take no action to reverse the posted identity theft return data. See IRM 25.25.6.5.2.3, Multiple Returns and the Taxpayer Did Not File Any of the Returns, for additional guidance about the actions needed to resolve the account.

25.25.6.5.3
(03-13-2023)
Authentication Passed and the Taxpayer Did Not File the Return in Question

(1) The taxpayer **authenticated**, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, and did not file the return in question, and the account contains one return which is:

Note: TAC assistants see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC.

- Unpostable (UP) 126 reason code (RC) "0"
 - UP 147 and the account contains an unreversed transaction code TC 971 action code AC 129
 - Posted on MFT 30 (TC 150 present) and the account contains an reversed/unreversed TC 971 AC 129 present (refund held or lost) (The TC 971 AC 129 shows TPP involvement. Accounts with posted identity theft returns without a TC 971 AC 129 or other TPP indicators should not be resolved using the procedures in this IRM.)
 - Posted on MFT 30 (TC 150 present) and the return information has been reversed (TC 971 AC 129 is present -TC 972 AC 129 may be present)
 - Moved to MFT 32 - TC 976 posted on MFT 32 and TC 971 AC 111 may be posted on MFT 30
 - Archived/Deleted - the return was never processed and is **not** posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 and the CC TRDBV "CODES" screen shows it was UP 126 RC "0" and may not be viewable on CC UPTIN
- (2) Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.
- (3) Follow the chart below for the necessary account actions and to respond to the taxpayer:

IF	THEN
1 The identity theft return is UP 126 RC "0"	See IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0"
2 The identity theft return is posted or UP 147 and the account contains an unreversed/reversed TPP indicator such as a, TC 971 AC 129 Note: There may be rare instances where the TPP marker may be the TC 971 AC 124	See IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator

IF	THEN
<p>3</p> <ul style="list-style-type: none">The identity theft return is on MFT 32 - identified with a TC 971 AC 111 on MFT 30 and a TC 976 on MFT 32 <p>OR</p> <ul style="list-style-type: none">The identity theft return has been archived - the return was never processed and is not posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976 <p>AND</p> <ul style="list-style-type: none">CC TRDBV "CODES" screen for the return shows it was a UP 126 RC "0" and may not be viewable on CC UPTIN <p>AND</p> <ul style="list-style-type: none">CC ENMOD contains a TC 971 AC 506 with a MISC field of "WI PRP DDB"	<p>See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived</p>
<p>4</p> <p>There are multiple returns present and the taxpayer states they did not file any of the returns</p>	<p>See IRM 25.25.6.5.2.3, Multiple Returns and the Taxpayer Did Not File Any of the Returns</p>

25.25.6.5.4
(01-13-2025)
**Authentication Passed
and the Account is
being Resolved or was
Resolved by the
Integrated Automation
Technologies (IAT)
Batch Tool Process**

- (1) Return Integrity Verification Operation (RIVO) utilizes a batch process to resolve returns that are unpostable (UP) 126 reason code (RC) "0". The batch closing process is performed after the suspense period expires or prior to the suspense expiration date due to additional information from internal or external sources. RIVO resolves the accounts in the batch process as either identity theft or valid returns filed by the taxpayer.

All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures beginning with paragraph 5:

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The table below describes actions and markers the account will show when treated through the batch process:

IF	THEN
<p>1 The return is deemed identity theft due to no response from the taxpayer and the suspense period is expired - returns for tax year 2024 and 2023</p>	<ul style="list-style-type: none"> • At the time of the identity theft determination, the unpostable is assigned to IDRS number "1483845470" or "148xxxxxxx". • The unpostable remains open and assigned to IDRS number "1483845470" or "148xxxxxxx" until the transaction code TC 971 action code AC 111 can be seen pending on MFT 30 on command code CC IMFOL. • When the TC 971 AC 111 posts to the account, the unpostable will be closed with a URC "6" and a CCC "3". • A TC 971 AC 506 with a MISC field of "WI PRP DDB" is input in a batch process. Due to the timing of the batch processes, the TC 971 AC 506 may not be viewable for several weeks. • The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks. • Assistors should not input the reversal marker.

IF	THEN
<p>2 The return is deemed identity theft due to no response from the taxpayer and the suspense period is expired - returns for tax year 2022 and prior OR Returns are for tax years 2023 or prior and it is between Cycles 1 - 3 (dead cycles) or 47 - 53, see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p>	<ul style="list-style-type: none"> At the time of the identity theft determination, the unpostable is assigned to IDRS number 1483845470 or 148xxxxxxx. The unpostable is closed with a URC "D". A TC 971 AC 506 with a MISC field of "WI PRP DDB" is input in a batch process. Due to the timing of the batch processes, the TC 971 AC 506 may not be viewable for several weeks. The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks. Assistors should not input the reversal marker.
<p>3 The return is deemed valid based on information from internal or external sources (these cases are generally worked within the first two weeks of the return going unpostable).</p>	<ul style="list-style-type: none"> The unpostable is closed in a batch process with a URC "0" and show IDRS number "148xxxxxxx". A TC 971 AC 123 with a MISC field of "TPP RP" is input in a batch process on MFT 30 on CC IMFOLT or CC TXMODA. The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks. If the TC 971 AC 124 has not been reversed, do not input a reversal, a systemic reversal will be input.

- (2) The Integrated Automation Technologies (IAT) *Taxpayer Verification Tool (TVT)* will identify the unpostable condition, however an error message will appear that the unpostable could not be reassigned. Additional research will be required to determine if the unpostable is in the process of being closed or was closed by the RIVO IAT Batch Tool process.
- (3) If the account is in the process of being resolved or was resolved by the batch process, IDRS may show any of the following:
- TC 971 AC 111 on MFT 30 on CC IMFOLT or CC TXMODA

- TC 971 AC 506 on CC ENMOD with a MISC field "WI PRP DDB"
 - TC 971 AC 123 on MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP"
- (4) In addition, the CC UPTIN/UPDIS screens may contain any of the following information:
- The unpostable resolution code (URC) field on CC UPTIN is blank
 - The unpostable status is "A" or "C"
 - The unpostable is/was assigned to IDRS number 1483845470 or 148xxxxxxx
 - The notes in the remarks field of CC UPTIN/UPDIS may show:
 "IAT UNP 126 Batch" - (the return was considered the taxpayer's return and will post to MFT 30)
 "Batch IDT No Response" or "Batch IDT Archive No Response" - (the return was not considered the taxpayer's return and will post to MFT 32 or will be archived/deleted)
- (5) **Do not take any action to resolve the UP 126 RC "0" when it is assigned to IDRS number 1483845470 or 148xxxxxxx, see chart below:**

Note: If a -E freeze is present on the account continue to IRM 21.5.6.4.10, -E Freeze after applicable subsection below is followed. Do not advise the taxpayer of 9 week timeframe for return, provide the -E freeze timeframe.

IF	THEN
1 The return is deemed non-identity theft and the account contains any of the following: <ul style="list-style-type: none"> • The CC UPTIN/UPDIS shows UP 1260 is open/closed and is/was assigned to IDRS# 1483845470 or 148xxxxxxx • CC UPDIS remarks may or may not show IAT UNP 126 Batch • A TC 971 AC 123 may be posted to MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP". • A TC 972 AC 124 may or may not be present. 	See paragraph 6 below

IF	THEN
2 The return is deemed identity theft and the account contains any of the following: <ul style="list-style-type: none">• The unpostable is assigned to IDRS number 1483845470 or 148xxxxxxx.• A TC 971 AC 111 may or may not be posted to MFT 30 on CC IMFOLT or CC TXMODA.• The unpostable has been closed, the CC UPTIN/UPDIS remarks field may contain "Batch IDT No Response" or "Batch IDT Archive No Response".• A TC 972 AC 124 may or may not be present.	See paragraph 7 below

- (6) **The taxpayer was authenticated and the return is deemed non-identity theft** and is being resolved or has been resolved in the batch process, see the chart below for any additional account actions and to respond to the taxpayer:

IF	THEN
1 The taxpayer states they filed the return.	<ul style="list-style-type: none">• If the UP 126 RC “0” is still open, do not take any action to resolve the unpostable condition.• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.• Advise the taxpayer to allow 9 weeks from the “Status Date” on CC UPRES, to complete the processing of the return. Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where’s My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don’t have access to the internet or for additional assistance after the 9 week timeframe.

IF	THEN
<p>2 The taxpayer states they filed the return</p>	<ul style="list-style-type: none"> • If the UP 126 RC "0" is closed with URC "0" by IDRS# 1483845470 or 148xxxxxxx and A TC 971 AC 123 is pending or posted to MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP". • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries • Advise the taxpayer to allow 9 weeks from the "Status Date" on CC UPRES, to complete the processing of the return. Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe. • If the return has posted and there are other account issues, such as, a -R freeze is present, follow applicable IRM procedures, based on the account status.

IF	THEN
<p>3 The taxpayer states they did not file the return.</p>	<p>If the UP 126 RC “0” is still open, do not take any action to resolve the unpostable condition.</p> <ul style="list-style-type: none"> • If the unpostable was closed within the last 7 days, input a TC 971 AC 111 with the DLN of the identity theft return in the MISC field, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen. • If the unpostable was closed more than 7 days ago or the return is posted, DO NOT input a TC 971 AC 111. • Verify the taxpayer’s address and update, as necessary. • If the taxpayer states they received a refund from the identity theft return, see IRM 21.4.5.12, How to Repay an Erroneous Refund or Return an Erroneous Refund Check or Direct Deposit, to advise the taxpayer to return the refund and initiate Erroneous Refund Procedures. <p>If the taxpayer will be filing a return or was unable to file a return electronically:</p> <ul style="list-style-type: none"> • Advise the taxpayer to file a paper return by mail to the Internal Revenue Service (IRS) and to include a Form 14039, <i>Identity Theft Affidavit</i>. Provide the taxpayer with the Submission Processing Campus address for their state per <i>Where to File - Forms and Payments</i>. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return. <p>If the taxpayer will not be filing a return, advise the taxpayer to respond to the TPP letter stating they did not file the return and to attach a Form 14039 to the response. If the taxpayer no longer has the TPP letter, advise the taxpayer to mail a statement that they did not file the return and attach the Form 14039. The taxpayer should mail their response to Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, Texas 73301. Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</p>

- (7) **The taxpayer was authenticated and the return is deemed identity theft** and is being resolved or has been resolved in the batch process, see the chart below for any additional account actions and to respond to the taxpayer:

IF	AND	THEN
1 The taxpayer states they filed the tax return.	The return is not posted on MFT 32 as a TC 976 (DLN of the TC 976 matches DLN of the return in question). (Generally, this will be returns for tax year 2024 and returns for tax year 2023 prior to Cycle 202547).	<ul style="list-style-type: none"> • If the UP 126 RC “0” is still open, do not take any action to resolve the unpostable condition. • Open an IDRS control base on MFT 30 containing the following information: C#,HOLD432RV,M,32RV 1487355555,* • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where’s My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4 Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don’t have access to the internet or for additional assistance after the 9 week timeframe.
2 The taxpayer states they filed the tax return - any tax year.	The return is posted on MFT 32 as a TC 976 (DLN of the TC 976 matches DLN of the return in question).	See IRM 25.25.6.5.5.3, The Taxpayer’s Return is Posted on MFT 32.
3 The taxpayer states they filed the tax return.	The unpostable is closed with a URC “D” or if the unpostable is open and it will be closed in the batch process with a URC “D”. (Generally, this will be returns for tax year 2022 and prior and returns for tax year 2024 AND 2023 on or after Cycle 202547)	<ul style="list-style-type: none"> • If the UP 126 RC “0” is still open, do not take any action to resolve the unpostable condition. • See IRM 25.25.6.5.5.4, The Taxpayer’s Return has been Archived/Deleted, to resolve the account and advise the taxpayer.

IF	AND	THEN
<p>4 The taxpayer states they did not file the tax return (any tax year).</p>	<p>The unpostable condition is open or closed.</p>	<ul style="list-style-type: none"> • If the UP 126 RC “0” is still open, do not take any action to resolve the unpostable condition. • Issue an identity theft letter to the taxpayer based on whether the account has a posted TC 971 AC 527 or not, see paragraph 4 of IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) “0”. • Input a TC 971 AC 506 with the appropriate MISC field based on the account conditions, see paragraph 4 of IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) “0”. • If the taxpayer states they will be filing a return or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the Internal Revenue Service (IRS). Provide the taxpayer with the Submission Processing Campus address for their state per <i>Where to File - Forms and Payments</i>. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return, do not advise them to mail a return into the IRS.

IF	AND	THEN
		<ul style="list-style-type: none"> Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

- (8) Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.

25.25.6.5.5
(05-19-2022)

**Previous Taxpayer
Protection Program
Actions - Return
Previously Deemed
Identity Theft**

- (1) There are instances when the Taxpayer Protection Program (TPP) issue has been resolved as identity theft, however additional information is received from the taxpayer that requires a different action to be taken; or the taxpayer previously authenticated and the TPP issue was not completely resolved.
- (2) All authentication processes, research, and actions in the preceding IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
 - IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
 - TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
 - IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question
- (3) Follow the chart below to resolve the account and respond to the taxpayer:

IF	AND	THEN
1 CC UPTIN is showing the un-postable (UP) 126 reason code (RC) "0" return as unresolved (open)	<ul style="list-style-type: none"> The unpostable resolution code (URC) field on command code CC UPTIN is blank The unpostable status is "A" There are notes present in the remarks field of CC UPTIN indicating the return was deemed identity theft 	See IRM 25.25.6.5.5.1, The Taxpayer's Return was Resolved as Identity Theft, Quality Review Time Frame Not Passed
2 The account contains a transaction code TC 972 action code AC 129	The taxpayer's return information has been reversed on MFT 30	See IRM 25.25.6.5.5.2, The Taxpayer's Return Information has been Reversed on MFT 30
3 The return is posted to MFT 32	<ul style="list-style-type: none"> CC TRDBV "CODES" screen page shows return was UNP 1260 A TC 971 AC 111 is posted on MFT 30 and will contain the DLN of the taxpayer's return in the MISC field A TC 976 containing the DLN of the taxpayer's return is posted on MFT 32 	See IRM 25.25.6.5.5.3, The Taxpayer's Return is Posted on MFT 32

IF	AND	THEN
4 The return has been archived/deleted	<ul style="list-style-type: none"> The return was never processed and is not posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976 AND <ul style="list-style-type: none"> The CC TRDBV "CODES" screen shows it was UP 126 RC "0" and may not be viewable on CC UPTIN 	See IRM 25.25.6.5.5.4, The Taxpayer's Return has been Archived/Deleted

- (4) Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.

25.25.6.5.5.1
(06-24-2024)

The Taxpayer's Return was Resolved as Identity Theft, Quality Review Time Frame Not Passed

- (1) There is a quality review time frame before a pending transaction will post to IDRS. For unpostable transactions, the time frame may be up to a week since the cycle of an unpostable transaction differs from IDRS cycle time frames. Unpostable cycle time frames begin on Wednesday and end on Tuesday. An unpostable transaction that is "closed" can be reversed using command code CC UPREVE as long as it is performed during the cycle time frame and the unpostable status is showing as "A". The corresponding transaction code TC 971 action code AC 111 and TC 971 AC 506 that are input when a return is deemed identity theft can only be "torn up" by the action employee the day of input or in the quality review process 24 hours after the time of input but before 48 hours after the time of input.

Exception: If the unpostable was closed during the IAT Batch Tool Process (the action IDRS number is "1483845470" or "148xxxxxx"), see IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process.

- (2) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to or in conjunction with the resolution procedures in paragraph 3:
- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research

- IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
 - TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
 - IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question
 - IRM 25.25.6.5.1.1, The Taxpayer's Return is Unpostable 126 Reason Code "0"
 - IRM 25.25.6.5.5, Previous Taxpayer Protection Program Actions - Return Previously Deemed Identity Theft
- (3) If the taxpayer's return that is/was unpostable (UP) 126 reason code (RC) "0" was closed as an identity theft return, follow the chart below to resolve the account and advise the taxpayer:

IF	AND	THEN
1 The action employee is changing the un-postable resolution	The action is being taken the same day as the day of input or within the quality review cycle time frame for the TC 971 AC 111 and TC 971 AC 506	<ul style="list-style-type: none"> • Contact the manager or lead to reject the unpostable resolution using CC UPREVE, see IRM 3.13.122.14.2, Command Code CC UPREV (The unpostable may need to be reassigned using CC UPASG.) • If the corrective action is being taken the same day: Use CC TERUP to delete the TC 971 AC 111 and TC 971 AC 506. • If corrective action is being taken within the quality review cycle time frame for the TC 971 AC 111 and TC 971 AC 506 - the manager or lead must reject the TC 971 AC 111 and TC 971 AC 506 in the quality review process. • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Exception: If the account is a “first time filer” account and the entity has not been established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established. • If an unreversed TC 971 AC 129 is present on the module, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Input a TC 971 AC 850 if the taxpayer requested a direct deposit and any of the following exist: <ul style="list-style-type: none"> ♦The taxpayer is in a disaster area and did not pass HRA ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds) ♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return <p>Note: A TC 971 AC 850 cannot be input on an account that has not been established.</p> <ul style="list-style-type: none"> • If the taxpayer states that their address has changed, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, a dd AMS notes indicating an address change was input.

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IF	AND	THEN
		<ul style="list-style-type: none">• Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.• Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund, advise whether the refund will be issued as a direct deposit or a paper check. (If the direct deposit information was input incorrectly by the taxpayer, advise them to contact the financial institution.) Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

IF	AND	THEN
2 The corrective action is not input on the same day or within the quality review time frame for the TC 971 AC 111 and TC 971 AC 506	The return is NOT posted on MFT 32	<ul style="list-style-type: none"> Initiate a Form 4442/e-4442, <i>Inquiry Referral</i>, to RIVO using the referral category "RIVO - TPP". Include the following in the remarks on the Form 4442: <ul style="list-style-type: none"> ◆ Include "MFT 32 Reversal Request" the taxpayer was authenticated and add the DLN of the return to be moved from MFT 32 to MFT 30. Verify the DLN number before submitting If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124, input a TC 972 AC 121 or TC 972 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. Exception: If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established. If an unreversed TC 971 AC 129 is present on the module, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. If the taxpayer requested a direct deposit, but the routing and/or bank account number do not match, input a TC 971 AC 850 to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return. Advise the taxpayer the refund will not be a direct deposit and will be a paper check to the address on the return. (Excluding RAL or RAC refunds.) Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund, advise whether the refund will be issued as a direct deposit or a paper check. (If the direct deposit was input incorrectly by the taxpayer, advise them to contact the financial institution.) Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

25.25.6.5.5.2
(08-20-2019)

**The Taxpayer's Return
Information has been
Reversed on MFT 30**

- (1) There are instances when the taxpayer's return has posted to MFT 30 and a determination was made during the Taxpayer Protection Program (TPP) process that the return was identity theft; however the taxpayer has contacted the IRS and has authenticated and confirmed that the return is their return.
- (2) All authentication processes, research, and actions in the preceding IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
 - IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
 - IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
 - TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
 - IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question
 - IRM 25.25.6.5.5, Previous Taxpayer Protection Program Actions - Return Previously Deemed Identity Theft
- (3) Review the account and take the following actions:

IF	THEN
<p>1 The account does not contain a transaction code TC 971 action code AC 052 OR The account contains a TC 971 AC 052 with a MISC field of "RRPIDT"</p> <p>Exception: If the TC 971 AC 129 contains the document locator number (DLN) of the return in question and "BKLD" in the MISC field or contains the literal "IVO EL IDT" in the MISC field, see block 3 below.</p>	<p>See IRM 25.25.6.5.5.2.1, Return Data Reversed - Account Does Not Contain a Transaction Code TC 971 Action Code AC 052</p>

IF	THEN
<p>2 The account contains a TC 971 AC 052</p> <p>Note: Accounts containing a TC 971 AC 052 with a MISC field of “RRPIDT” should be resolved per block 1 above.</p> <p>Exception: If the TC 971 AC 129 contains the DLN of the return in question and “BKLD” in the MISC field or contains the literal “IVO EL IDT” in the MISC field, see block 3 below.</p>	<p>See IRM 25.25.6.5.5.2.2, Return Data Reversed - Account Contains a Transaction Code TC 971 Action Code AC 052</p>
<p>3 The account contains a TC 971 AC 129 with the DLN of the return in question and “BKLD” in the MISC field OR An unreversed TC 971 AC 129 with “IVO EL IDT” in the MISC field</p>	<p>See IRM 25.25.6.5.5.2.3, Return Data Reversed - Account Contains a Transaction Code TC 971 Action Code AC 129 with the Document Locator Number (DLN) and BKLD or IVO EL IDT in the MISC Field</p>

25.25.6.5.5.2.1
(01-13-2025)

**Return Data Reversed -
Account Does Not
Contain a Transaction
Code TC 971 Action
Code AC 052**

- (1) The taxpayer was authenticated as required and research of the account shows the taxpayer’s return is posted and meets the conditions as stated below. Take the following actions to reinstate the return data.

IF	THEN
<p>1</p> <ul style="list-style-type: none"> The taxpayer's return data was posted to MFT 30 but was reversed by Return Integrity Verification Operations (RIVO) The account contains a reversed/unreversed transaction code TC 971 action code AC 129 The account does not contain a TC 971 AC 052 or the account contains a TC 971 AC 052 with a MISC field of "RRPIDT" <p>Note: The TC 971 AC 052 shows the return was selected by the RIVO filters for income and withholding verification and therefore the income and withholding on the return must be verified prior to releasing the refund.</p>	<ul style="list-style-type: none"> Update the address, as necessary. Reinstate the original return using the IAT xMend tool. (Post delay the adjustment by 1 cycle if inputting an address change.) If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. When inputting a TC 972 AC 129, the TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown Last 6 DLN_NONIDT If an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the return in question) is present, input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522. Document the call in Account Management Services (AMS) as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IF	THEN
	<ul style="list-style-type: none"> Advise the taxpayer to allow 9 weeks to receive the refund and whether the refund will be issued as a direct deposit or paper check. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app for smart phones after 2 - 3 weeks, to determine if the refund has been issued, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 6 week timeframe.

25.25.6.5.5.2.2
(01-13-2025)

**Return Data Reversed -
Account Contains a
Transaction Code TC
971 Action Code AC 052**

- (1) The taxpayer was authenticated as required and research of the account shows the taxpayer's return is posted and the account has the following conditions:

- The taxpayer's return data was posted to MFT 30 but was reversed by Return Integrity Verification Operations (RIVO)
- The account contains a transaction code TC 972 action code AC 129
- The account contains a TC 971 AC 052

Reminder: The TC 971 AC 052 shows the return was selected by the RIVO filters for income and withholding verification and therefore the income and withholding on the return must be verified prior to releasing the refund.

Exception: Accounts containing a TC 971 AC 052 with a MISC field of "RRPIDT" are resolved by following IRM 25.25.6.5.5.2.1, Return Data Reversed - Account Does Not Contain a Transaction Code TC 971 Action Code AC 052.

- (2) Review the return and CC IRPTR to verify the income and withholding, using the following procedures:

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- #### **25.25.6.5.5.2.2**

IF	THEN
<p>1 The taxpayer was authenticated as required and meets the criteria in paragraph 1 and Income and withholding do not verify</p>	<ul style="list-style-type: none"> • Update the address, as necessary. • Reinstate the original return using the IAT xMend tool. (Post delay the adjustment by 1 cycle if inputting an address change.) • If an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the return in question) is present, input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, Last 6 DLN_NONIDT • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522. • Document the call in Account Management Services (AMS) as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

25.25.6.5.5.2.3
(06-24-2024)
**Return Data Reversed -
Account Contains a
Transaction Code TC
971 Action Code AC 129
with the Document
Locator Number (DLN)
and BKLD or IVO EL IDT
in the MISC Field**

- (1) The taxpayer was authenticated and research of the account shows the taxpayer’s return is posted and the account has the following conditions:
- The taxpayer’s return data was posted to MFT 30 but has been reversed by Return Integrity Verification Operations (RIVO)
 - The account may contain a transaction code TC 971 action code AC 123 with a MISC field of “TPP RECOVERY”
 - The account contains a TC 971 AC 129 with a MISC field of the document locator number (DLN) of the return in question and “BKLD”
OR
A TC 971 AC 129 with “IVO EL IDT” in the MISC field

therefore the refunds cannot be released without verification of the return or RIVO approval, see IRM 25.25.8, Revenue Protection External Lead Procedures, for background information about the External Lead Program.

Use the chart below to resolve the account and advise the taxpayer:

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IF	THEN
<p>1 The wages and withholding do not verify per</p> <p>OR The income verifies per CC IRPTR, however CC</p> <p>year in question.</p> <p>OR The taxpayer identification number on the return is an Individual Taxpayer Identification Number (ITIN)</p> <p>OR The CC IRPTR data contains one of the following statements:</p>	<ul style="list-style-type: none"> • Update the address, as necessary. • Input a TC 971 AC 850 if not already present. • Reinstate the return data using the IAT xMend tool with a hold code "4". (If inputting an address change or a TC 971 AC 850 - post delay the adjustment by 1 cycle.) • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • When inputting a TC 972 AC 129, the TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown Last 6 DLN_NONIDT • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

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IF	THEN
	<ul style="list-style-type: none">• Advise the taxpayer to allow 9 weeks to complete the processing of the return. Advise the refund will be issued as a paper check. Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

IF	THEN
<p>2 The wages and withholding verify per CC IRPTR</p> <p>claimed on Form 8959, <i>Additional Medicare Tax</i>,</p> <p>OR</p>	<ul style="list-style-type: none"> • Update the address, as necessary. • Input a TC 971 AC 850 if not already present • Reinstate the return data using the IAT xMend tool with a hold code "0". (If inputting an address change or a TC 971 AC 850 - post delay the adjustment by 1 cycle.) • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • When inputting a TC 972 AC 129, the MISC field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown Last 6 DLN_NONIDT • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

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IF	THEN
	<ul style="list-style-type: none"> Advise the taxpayer to allow 9 weeks to receive the refund and that the refund will be issued as a paper check. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app for smart phones after 2 - 3 weeks, to determine if the refund has been issued, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 6 week timeframe.

25.25.6.5.5.3
(10-01-2025)

**The Taxpayer's Return is
Posted on MFT 32**

- (1) The taxpayer was authenticated as required and research shows the taxpayer's return (verify DLN) is posted on the MFT 32 module and the following conditions apply:

- MFT 30 shows a TC 971 AC 111 with MISC field containing the document locator number (DLN) of the taxpayer's return in the MISC field
- MFT 32 shows a TC 976 containing the DLN of the taxpayer's return (the DLN will match the TC 971 AC 124 DLN listed in the MISC field and the DLN of the TC 971 AC 111 listed in the MISC field on MFT 30)

Note: There may be instances when a Taxpayer Protection Program (TPP) account may NOT contain a TC 971 AC 111 on MFT 30, however the account will have other indications of TPP involvement such as a TC 971/TC972 AC 124 and a TC 971 AC 506 with a MISC field of "WI PRP DDB".

- (2) Take the following actions to resolve the account and respond to the taxpayer:

Note: During **Cycles 1 - 3 (dead cycles) and 47 - 53**, TPP CURRENT or PRIOR year tax returns can no longer be moved FROM the MFT 32 module TO the MFT 30 module. If action is taken to move the return from MFT 32 during these cycles, an unpostable transaction will generate and will be reassigned to the initiating employee for corrective action.

IF	AND	THEN
<p>1 The taxpayer's valid tax return needs to be moved to the MFT 30 module for tax year 2024 or 2023 and it was filed as an ELF/MEF or a paper return</p> <p>Note: If command code CC ENMOD or CC IMFOLE contains a merge transaction, see IRM 3.13.5.25, Transaction Codes Used to Merge Accounts, and <i>Document 6209 Section 8A - Master File Codes</i>, (TC 005/006) for a list of transactions codes involved in merging accounts and follow the instructions in block 2 below.</p>	n/a	<ul style="list-style-type: none">Follow the procedures in IRM 25.25.6.7.1, Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures.

IF	AND	THEN
<p>2 The return is for tax year 2022 or prior and was filed electronically (ELF OR MEF) Also use the instructions in this block for any of the following scenarios:</p> <ul style="list-style-type: none"> • The TC 971 AC 111 has been previously input on MFT 32 but the return never posted to MFT 30 • The TC 971 AC 111 is/was un-postable on MFT 32 and the return never posted to MFT 30 • The account has been previously merged. <p>Note: A TC 971 AC 111 will go un-postable (UP) 168 RC 0 if the account has had an account merge or slot completed in the prior or current tax year processing.</p> <p>Exception: If the MeF or paper return is a statute year case, with an imminent statute date or is now a barred return, employees must follow IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed.</p>	n/a	<ul style="list-style-type: none"> • Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RIVO - TPP". Include an explanation in the remarks such as, "MFT 32 Reversal Request" and specify the taxpayer was authenticated and add the DLN of the return to be moved from MFT 32 to MFT 30. Verify the DLN number is for the taxpayer's valid return before submitting. • If a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Advise the taxpayer to allow 9 weeks if systemic or 10 - 12 weeks if manually processed (16 weeks for duplicate filing cases) to complete the processing of the return. If they are expecting a refund and have not received their refund after timeframes above, advise the taxpayer to contact us at toll-free number, 800-829-1040 (267-941-1000 for International taxpayers).

IF	AND	THEN
<p>3 The return is for tax year 2022 or prior and is a Paper filed return</p> <p>Note: Also use the instructions in this block for any of the following scenarios:</p> <ul style="list-style-type: none"> • The TC 971 AC 111 has been previously input on MFT 32 but the return never posted to MFT 30 • The TC 971 AC 111 is/was un-postable on MFT 32 and the return never posted to MFT 30 • The account has been previously merged. <p>Note: A TC 971 AC 111 will go un-postable (UP) 168 RC 0 if the account has had an account merge or slot completed in the prior or current tax year processing.</p> <p>Exception: If the MeF or paper return is a statute year case, with an imminent statute date or is now a barred return, employees must follow IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed.</p>	n/a	<ul style="list-style-type: none"> • Ask the taxpayer to submit a signed copy of their tax return by fax and advise that faxing the return will expedite processing. • They may submit the signed • If the taxpayer cannot submit a faxed copy, DO NOT submit a Form 4442 to RIVO. • Ask the taxpayer to mail in the copy of the return. • Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053 • If a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries

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IF	AND	THEN
		<ul style="list-style-type: none"> Advise the taxpayer to allow 9 weeks if systemic or 10 - 12 weeks if manually processed (16 weeks for duplicate filing cases) to complete the processing of the return. If they are expecting a refund and have not received their refund after timeframes above, advise the taxpayer to contact us at toll-free number, 800-829-1040 (267-941-1000 for International taxpayers).

25.25.6.5.5.4
(10-01-2025)

**The Taxpayer's Return
has been
Archived/Deleted**

- (1) The taxpayer has been authenticated as required and the taxpayer's return was never processed, and is **not** posted on MFT 30 or MFT 32. Research of the account shows the return has been archived or deleted and the account contains any of the following:
 - The return was never processed and is **not** posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976

AND

 - The CC TRDBV "CODES" screen shows it was unpostable (UP) 126 reason code (RC) "0" and may not be viewable on CC UPTIN
- (2) All authentication processes, research, and actions in the IRMs listed below **must** be followed prior to continuing to the resolution procedures in paragraph 3:
 - IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
 - IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
 - TAC assistors see IRM 25.23.2.7.2.1 , Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
 - IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question
 - IRM 25.25.6.5.5, Previous Taxpayer Protection Program Actions - Return Previously Deemed Identity Theft
- (3) Take the following actions to resolve the account and respond to the taxpayer:

IF	AND	THEN
<p>1</p> <p>The account shows the return has been archived or deleted and the account contains any of the following:</p> <ul style="list-style-type: none"> The return was never processed - and the return is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 <p>AND</p> <ul style="list-style-type: none"> The CC TRDBV "CODES" screen shows it was unpostable (UP) 126 reason code (RC) "0" and may not be viewable on CC UPTIN <p>Exception: If the MeF or paper return is a statute year case, with an imminent statute date or is now a barred return, employees must follow IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed.</p>	<p>The return was electronically (ELF/MEF) filed</p>	<ul style="list-style-type: none"> Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RIVO - TPP". Include an explanation in the remarks about the authentication of the taxpayer and specify the DLN of the taxpayer's return to be sent for processing. If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 with a MISC field of "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522. If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.

IF	AND	THEN
		<ul style="list-style-type: none"> Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Advise the taxpayer that although it may take up to 9 weeks if systemic or 10 - 12 weeks if manually processed (16 weeks for duplicate filing cases) to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the timeframes above.

IF	AND	THEN
2 Same conditions as above	The return was a Paper filed return	<ul style="list-style-type: none"> Ask the taxpayer to submit a signed copy of their tax return by fax and advise that faxing the return will expedite processing. They may submit the signed If the taxpayer cannot submit a faxed copy, ask the taxpayer to mail in the copy. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053 Follow bullets 2-5 in row above to complete actions on the account and advise taxpayer of timeframe.

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25.25.6.6
(10-01-2025)
Non Taxpayer Protection Program (TPP)
Telephone Assistors
Response to Taxpayers

- (1) Accounts meeting the Taxpayer Protection Program (TPP) criteria can be identified by specific transaction codes, see IRM 25.25.6.1.7, Taxpayer Protection Program Overview. The codes do not show confirmed identity theft or a fraudulent return; they show that additional authentication of the caller is needed prior to the posting of the return or releasing of the refund. If required research systems are unavailable, see IRM 21.3.5.4.2.3, Required Systems Unavailable, and provide the taxpayer self-help options for online authentication at *IRS.gov/VerifyReturn*. Taxpayers should also be advised that they can call back for assistance. Employees can leave a history item on IDRS about authentication status, if available. Employees must adhere to the instructions in IRM 21.1.1.4, Communication Skills, on how to greet and address the caller.

Caution: Do not proceed with the call if you suspect the caller is a computer-generated artificial intelligence (AI) assistant. Immediately disconnect the call. See IRM 21.1.1.8.1, Lucy Phone/Fast Customer, for information. If there are other instances of questionable caller identity, disconnect the call. When possible, leave AMS notes regarding reason for call termination.

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Note: If the account contains a transaction code TC 971 action code AC 123 with a MISC field of "TPP RECOVERY", follow the guidelines in IRM 25.25.6.1.7.1, Taxpayer Protection Program (TPP) Recovery Project.

- (2) When a return is selected for additional authentication, one of the following letters will be sent to the taxpayer advising them to contact TPP, access the Identity and Tax Return Verification Service website, or visit their local Taxpayer Assistance Center (TAC), to authenticate their identity:

Note: For taxpayers with an established IRS online account who are selected by TPP with the *IRS.gov/VerifyReturn* option, a message will generate in the Notification section asking them to verify their tax return. The message will state "Verify Your Tax Return Information Now" and the link will take them directly to verify their return information. The TPP letter cannot be accessed on the taxpayer's online account.

TPP Authentication Letters

TPP Letter	Description/Details
<p>The TPP letter is required to authenticate on the phone and online, unless an exception is met.</p> <p>Note: The TPP letter is not required when authenticating in-person at a TAC office with required identification documents</p> <p>, see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC.</p> <ul style="list-style-type: none"> All TPP letters will be converted to Notices in 2025 (ex., IRS Notice CP5071) but will still contain the “C” behind each letter number when it generates on IDRS. TPP Letter Numbers: 4883C 5071C - A new notice format will be issued beginning January 2024. 5447C 5747C 6330C 6331C 6167C Letter 5216 - Does not generate on IDRS - AMS notes should show if letter was issued 	<p>The TPP letter can be viewed on one or more of the following command codes, depending on the tax period. Conduct research to locate the TPP letter issued:</p> <p>CC ENMOD CC IMFOLE CC IMFOLT CC TXMODA</p> <ul style="list-style-type: none"> The letter marker will show the TPP letter number and tax period, and if on CC ENMOD, it will show the IDRS # 148XXXXXX <p>Example of what will post on CC ENMOD. 14850XXXXX XXXXCLTR 14850XXXXX 202X12</p> <p>Example of what will post on CC TXMOD/IMFOLT: TC 971 AC 123 MISC>5071C SENT</p> <p>Note: The new 5071C notice marker can be found on CC ENMOD/IMFOLE. The TPP notice marker will show up as <<TC 971 AC 123 MISC> 5071C SENT 202312>>. However, if the entity is not established on the account, you will find the letter marker on CC IMFOLE.</p> <p>For all TPP Letters, receipt timeframes are as follows:</p> <p>►If the TPP letter marker is present on CC ENMOD/IMFOLE, callers should allow 14 days to receive the letter. (For Letter 5447C going to a foreign address allow 30 days)</p> <p>►If the TPP letter marker is NOT present on CC ENMOD/IMFOLE, and the UNP 126 RC "0" is present on CC UPTIN and is within 21 days from date of the call, callers should allow 21 days to receive the letter. (For Letter 5447C going to a foreign address allow 30 days)</p>

TPP Letter	Description/Details
<p>TPP accounts previously marked with TPP letter marker TC 971 AC 123 MISC XXXXC SENT will still appear on CC IMFOLT/TXMOD.</p> <p>**There may be some accounts that show the TPP letter marker on CC ENMOD and CC TXMOD</p>	<p>CC TXMOD shows transaction TC 971 AC 123 with the TPP letter number in the miscellaneous field</p> <p>Ex. TC 971 AC 123 MISC>XXXXC SENT</p> <p>Reminder: Due to programming issues, CC TXMOD may show multiple TPP letter markers, and in some instances, multiple letters may have been issued in error. If the caller asks about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.</p>
<p>Letter 4883C, Potential Identity Theft during Original Processing</p>	<p>Issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)</p>
<p>Letter 5447C, Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version</p>	<p>Issued on accounts for returns filed with an address outside the United States</p>
<p>Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version</p>	<p>Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The taxpayer must visit their local Taxpayer Assistance Center (TAC) for an in-person visit or call the TPP line if they did not file the return in question.</p> <p>Note: A pilot letter will be issued starting July 2025. The Letter 5747C will be issued with the Field Assistance Scheduling Tool (FAST) SMART self-help option. Taxpayers will be able to schedule their own TAC appointments.</p>

TPP Letter	Description/Details
<p>Letter 5071C, Potential Identity Theft During Original Processing with Online Option</p> <p>Note: **A new notice format is going to be issued beginning January 2024. The new notice format will only be used when the initial TPP notice is sent. If the notice has to be reissued, the correspondex version of the letter must be used. The new notice format cannot be reissued by employees, the Letter 5071C correspondex letter will be the reissue letter using Exhibit instructions.</p>	<p>Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity and Tax Return Verification Service landing page located via the <i>IRS.gov/VerifyReturn</i> website. The letter provides the option of using the website or calling the TPP number to authenticate their identity. **If the caller chose not to use the <i>Identity and Tax Return Verification Service</i> website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.</p>
<p>Letter 6330C, Potential Identity Theft during Original Processing</p>	<p>Issued on accounts as part of the new TPP pilot.</p> <ul style="list-style-type: none"> • If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM. • The pilot letter cannot be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter. <p>Letter 6330C = 4883C</p>
<p>Letter 6331C, Potential Identity Theft during Original Processing with Online Option</p>	<p>Issued on accounts as part of the new TPP pilot.</p> <ul style="list-style-type: none"> • If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM. • The pilot letter cannot be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter. <p>Letter 6331C = 5071C</p>
<p>Letter 6167C, Identity Authentication Incomplete (IMF)</p>	<p>Issued in response to a TPP fax/correspondence case that contained incomplete or invalid TPP authentication documentation</p>
<p>Letter 5216, Taxpayer Cannot Authenticate</p>	<p>Issued when a taxpayer has tried authentication on the phone and was referred to a TAC or a paper response was received and the taxpayer failed authentication even after a subsequent request is made for correct or missing TPP documentation. **The Letter 5216, Taxpayer Cannot Authenticate, can only be issued one time.</p>

- (3) The taxpayer can obtain additional information about the letter, required authentication documents, and other identity theft information by using the letter number (example 4883C) as a keyword in the search field on *IRS.gov*.

- (4) Prior to taking any actions in this IRM subsection, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues. Do not issue the caller a Transfer Pin if transferring the call to the TPP line.
- (5) If the account reflects the TC 971 AC 124 marker, but the return is still in ERS processing, follow ERS procedures in IRM 21.4.1, Refund Research. Conduct IDRS research on CC TRDBV, ERINV and TXMODA or others, to determine the status of the return. If there is no open UNP 1260 and no TPP letter was issued, **DO NOT** refer to the TPP line, TAC or RIVO. Advise the caller to call back per ERS instructions or wait for an additional notice.
- (6) If the taxpayer **has not** received a TPP letter, determine if the taxpayer has allowed the appropriate processing time frame, see IRM 21.4.1.4, Refund Inquiry Response Procedures, before continuing with the call. If the taxpayer has not allowed the appropriate processing time frame, advise the taxpayer to allow the appropriate time frame and call back. If the taxpayer has allowed the appropriate time frame or has received a TPP letter, proceed with the instructions below.

Exception: Taxpayers calling because their return was rejected by the IRS due to their taxpayer identification number (TIN) being previously used to file a return do not need to allow the appropriate processing time frame.

Note: If the unpostable (UP) 126 reason code (RC) **0** posted to the account within 21 days from the date of the call, **AND** CC ENMOD/IMFOLE does not show a TPP letter was issued for the applicable tax period (see Exception in IRM 25.25.6.6.2, Procedures for when the Caller Has Not Received or Lost the Taxpayer Protection Program (TPP) Letter), then advise the caller to allow 21 days (30 days for Letter 5447C) from the status date on CC UPTIN of the UP 126 RC **0** to receive the TPP letter. If the TPP letter **IS** present, then advise the caller to allow 14 days (30 days for Letter 5447C) from the posting date of the last letter. For example: Returns held up in the Error Resolution System (ERS) process may be past the normal processing time frame, however the return was only recently selected by the TPP program.

- (7) Follow the instructions below based on the caller's inquiry:

IF	THEN
1 The taxpayer received a TPP letter but the taxpayer has not filed a return. OR The taxpayer tried to file their return electronically but it was rejected by the IRS because their TIN had been previously used to file a return and the account has TPP indicators.	See IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research.

[illegible]

IF	THEN
<p>6 The taxpayer states they filed a return and CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS # 148xxxxxx)</p> <p>and/or CC IMFOLT or TXMODA shows a TC 971 AC 123 with a MISC field "TPP RP".</p> <p>OR The taxpayer states they did not file the return in question, follow IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research.</p>	<ul style="list-style-type: none"> • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries • Advise the taxpayer that although it may take up to 9 weeks if systemic or 10 - 12 weeks if manually processed (16 weeks for duplicate filing cases) to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. • The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the timeframes above.

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IF	THEN
<p>7 The taxpayer states they have previously authenticated and have not received their refund or notice. Note: Review IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, for timeframes and additional information if taxpayer states they completed online authentication.</p>	<ul style="list-style-type: none"> • Determine if the taxpayer has allowed the appropriate processing time frame of 9 weeks (including fax/mail) from the date they authenticated. • If the taxpayer has not allowed 9 weeks if systemic or 10 - 12 weeks if manually processed (16 weeks for duplicate filing cases) from the date they authenticated, advise the taxpayer to allow the appropriate time frame and call back. Advise they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app for refund status. • If the taxpayer has allowed the appropriate time frame, proceed with the instructions below. • Research the account. If the TPP issue has been resolved, see IRM 25.25.6.6.4, Taxpayer Protection Program (TPP) Issue Resolved - Refund Not Received. • If the TPP issue has not been resolved, see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue Not Resolved.
<p>8 The caller is a third-party (not a Power of Attorney (POA)) and the taxpayer is not available</p>	<p>The third-party is not able to discuss the TPP issue. Advise the caller that you are not able to discuss the account with them without the taxpayer being present. Advise the caller to call back when the taxpayer is available or have the taxpayer call the IRS. If the taxpayer has received the TPP letter, advise the caller that the taxpayer may also respond to the letter in writing.</p>
<p>9 The Letter 5216, <i>Taxpayer Cannot Authenticate</i>, was issued</p>	<ul style="list-style-type: none"> • Advise the caller to follow the guidance in the letter. • If the account was accessed in AMS, document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • If the account was not accessed in AMS, no other account actions are required.

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25.25.6.6.1
(07-17-2025)

**Procedures for when the
Caller Has Received a
Taxpayer Protection
Program (TPP) Letter**

- (1) The caller has stated they have a Taxpayer Protection Program (TPP) letter (Letter 4883C/SP (or 6330C) - Letter 5071C/SP (or 6331C) - Letter 5447C/SP - Letter 5747C/SP) and have not previously contacted the Internal Revenue Service (IRS) to resolve the issue.
- (2) Prior to taking any actions in this IRM subsection, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues.
- (3) Follow the instructions in the chart below to advise the taxpayer and resolve the inquiry:

Note: If the account involves a taxpayer who is a minor, see IRM 11.3.2.4.10, Minors, for guidance on who is authorized to receive information and answer on their behalf.

IF	AND	THEN
1 The caller does not have the letter with them.	The caller states they filed a return.	<ul style="list-style-type: none"> Advise the caller to locate the letter and follow the instructions in the letter. If the letter needs to be reissued, see IRM 25.25.6.6.2, Procedures for when the Caller Has Not Received or Lost the Taxpayer Protection Program (TPP) Letter. <p>Taxpayers issued Letter 4883C/SP (or 6330C) or Letter 5447C/SP must call the number in the letter. Taxpayers issued Letter 5071C/SP (or 6331C) can access the <i>Identity and Tax Return Verification Service</i> website or call the number listed in the letter. Advise the taxpayer using the online Identity and Tax Return Verification Service website is safe and the fastest way to authenticate their identity. If they cannot authenticate online or on phones, refer to the TAC instructions below.</p> <p>Remind the caller they must have the following documents when they call or access the website:</p> <ul style="list-style-type: none"> The TPP letter (the taxpayer must have the control number off the TPP letter to authenticate online) A copy of the return they filed (current year/prior year) A copy of the return for the year prior to the one in question - (if they filed one) Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. Taxpayers with a Letter 5747C/SP must visit the Taxpayer Assistance Center (TAC) to authenticate or call the TPP line if they did not file the return in question, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for additional guidance. <p>Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</p>

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IF	AND	THEN
<p>2 The caller has the TPP letter with them.</p>	<p>The caller states they filed a return.</p>	<p>Advise the caller they should have the documents listed in the letter when they attempt to authenticate on the phone, online or in-person to assist with responding to questions (see list below).</p> <ul style="list-style-type: none"> Taxpayers with Letter 4883C/SP, 6330C/SP. - If they have the information to continue with TPP authentication, transfer the caller to the TPP line English - #1018 Spanish - #1019 *Provide taxpayers the TPP toll-free number 800-830-5084 (also listed in the letter) and hours 7:00 a.m. to 7:00 p.m. (local time), Monday through Friday, in case they have to call back. Taxpayers issued Letter 5071C/SP, 6331C/SP or 5447C/SP- Advise the caller to access the <i>Identity and Tax Return Verification Service</i> website to complete authentication, or if unable to successfully authenticate online, they may call the number listed in the letter. <p>Remind callers of requested documents:</p> <ul style="list-style-type: none"> The TPP letter (the taxpayer must have the control number off the TPP letter to authenticate on the Identity and Tax Return Verification Service) A copy of the return they filed (current year/prior year) A copy of the return for a year prior to the one in question - (if they filed one and have an available copy for additional high risk authentication questions) Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. <p>Taxpayers with a Letter 5747C/SP must visit the Taxpayer Assistance Center (TAC) to authenticate or call the TPP line if they did not file the return in question, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for additional guidance.</p>

IF	AND	THEN
		<p>If referring the caller to the TAC, advise the caller the letter should be taken to the TAC appointment, however the letter is not required to continue with the authentication process in-person.</p> <p>Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</p>
<p>3</p> <p>The taxpayer states they have received a TPP letter (Letter 4883C/SP (or 6330C), Letter 5071C/SP (or 6331C), Letter 5447C/SP, or Letter 5747C/SP).</p>	<p>The taxpayer states they filed a return and have received their refund.</p>	<ul style="list-style-type: none"> • Thank the caller for the information and advise them to disregard the letter. • If the account contains an unreversed TC 971 AC 129 and/or TC 971 AC 124, input a TC 972 AC 129 and/or TC 972 AC 124 (as applicable), Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • When inputting a TC 972 AC 129, The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, Last 6 DLN_NONIDT The IAT TVT tool has been updated with MISC field updates. • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS), select "Other Entity" as the issue.

#25.25.6.6.2
(07-17-2025)**Procedures for when the
Caller Has Not Received
or Lost the Taxpayer
Protection Program
(TPP) Letter**

- (1) The caller has not received the Taxpayer Protection Program (TPP) letter issued to them, or the caller received the letter but lost it. Review CC TXMOD, IMFOLT, ENMOD or IMFOLE for TPP letters. The letter marker will show letter number 14850XXXXX XXXXCLTR 14850XXXXX 202X12 or TC 971 AC 123 MISC>5071C. If unable to locate the TPP letter for the applicable tax period, see #3 Note and follow timeframes.

Exception: For returns selected for TPP authentication, but do not have an established entity, the TPP letter marker cannot be posted on the account, however the TPP letter is still issued to the address of the tax return in question.

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- (2) Prior to taking any actions in this IRM subsection, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues.
- (3) When the caller states they have not received a TPP letter, the appropriate processing time frames, see IRM 21.4.1.4, Refund Inquiry Response Procedures, must be met before continuing with the call.

Note: If the unpostable (UP) 126 reason code (RC) "0" can be seen on the account and the status date on command code CC UPTIN is within 21 days of the date of the call, **AND** CC ENMOD does **NOT** show a TPP letter was issued with applicable tax period (see Exception under #1 above) then advise the caller to allow 21 days (30 days for the Letter 5447C) from the status date on CC UPTIN of the UP 126 RC "0" to receive the TPP letter. If the TPP letter number **IS** present on CC ENMOD/IMFOLE, then advise the caller to allow 14 days (30 days for Letter 5447C) from the posting date of the TC 971 AC 123. For example: Returns held up in the Error Resolution System (ERS) process may be past the normal processing time frame, however the return was only recently selected by the TPP program.

- (4) If the caller has not received a TPP letter or the caller received the letter and then lost the letter, follow the chart below for the necessary account actions and to respond to the caller:

Note: The TPP letter may be issued **up to two times** to the name and address on the return in question. Letter 6330C and 6331C cannot be reissued, employees will issue Letter 4883C in place of the Letter 6330C and issue the Letter 5071C in place of the Letter 6331C. (TPP letters are issued without a taxpayer identification number therefore, a copy of the letter cannot be issued to a Power of Attorney.) If the caller does not receive the second TPP letter, refer the caller to the Taxpayer Assistance Center (TAC). Non-TPP assistors see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors. TPP assistors see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to assist the taxpayer with scheduling the TAC appointment and for additional instructions.

Caution: Do not update the address on an account if TPP authentication has not been successfully completed.

Exception: If a Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY was the last letter issued to the taxpayer, go to box 2 below to refer them to the TAC.

IF	THEN
<p>1 The address provided by the caller matches the address of the return filed, see CC TRDBV or MeF file record.</p> <p>Note: Consider minor street or state spelling errors (including Major City Codes, see Exhibit 3.41.277-7, Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes) or missing apartment numbers as a verified address. Send the letter to the correct address but do not update CC ENMOD.</p> <p>Caution: The TPP letter must be issued to the address on the return. If the caller states they moved, refer to box 2 instructions.</p>	<ul style="list-style-type: none"> • Issue the appropriate TPP letter Letter 4883C /SP (in place of 6330C) - Letter 5071C/SP (in place of 6331C) - Letter 5447C/SP to the caller to the address of the return in question. See the appropriate exhibit for the correct codes and fill-ins to use in the letter, Exhibit 25.25.6-2, Manually issuing the Letter 4883C/SP, Potential Identity Theft during Original Processing, or Exhibit 25.25.6-3, Manually issuing the Letter 5447C/SP, Potential Identity Theft during Original Processing, Foreign Address, Exhibit 25.25.6-5, Manually issuing the Letter 5071C/SP, Potential Identity Theft During Original Processing with Online Option. • Advise the caller of the following: <ul style="list-style-type: none"> ◆ To allow 14 days to receive the letter (30 days for Letter 5447C) ◆ To follow the instructions in the letter ◆ They must have the following documents when calling the TPP phone line: <ul style="list-style-type: none"> ◆ The TPP letter ◆ A copy of the return they filed (current year/prior year) ◆ A copy of the return for the year prior to the one in question - (if they filed one and they have it available) ◆ Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IF	THEN
<p>2 The address provided by the caller does not match the address of the return filed (for example, the caller may have moved since filing of the return). Note: If there is a new address on ENMOD due to a recent change, the taxpayer must still visit a TAC to authenticate.</p>	<ul style="list-style-type: none"> Advise the caller you cannot reissue the letter and you are referring them to the TAC, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors. <p>Note: TPP assistors see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors.</p> <ul style="list-style-type: none"> Advise the caller to submit a change of address with the post office or File Form 8822, IMF Change of Address Request, if necessary. Document the authentication results and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

25.25.6.6.3
(06-24-2025)

Taxpayer Claims Identity Theft - Research

- (1) Taxpayers may not realize they are a victim of identity theft. The taxpayer may not have received a Taxpayer Protection Program (TPP) letter however they are contacting the IRS about the filing of their return, or the taxpayer has received a notification their return was rejected by the IRS when they filed electronically (due to their TIN being used previously), or the taxpayer has received a TPP letter and they have not filed a return or are not liable to file a return.
- (2) Prior to taking any actions in this IRM subsection, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues. If the caller is a Power of Attorney or Authorized representative, see IRM 25.25.6.3.1, Taxpayer Protection Program (TPP) Procedures for Power of Attorney or Third-Party Callers.
- (3) Research the account for TPP indicators, see IRM 25.25.6.1.7, Taxpayer Protection Program Overview. If the taxpayer states they did not file the return, follow the chart below for the necessary account actions and to respond to the taxpayer:

#

IF	THEN
1 The identity theft return is unpostable (UP) 126 reason code (RC) "0"	See IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0"
2 The identity theft return is posted or UP 147 and the account contains an unreversed transaction code TC 971 action code AC 129	See IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator
3 <ul style="list-style-type: none"> The identity theft return is on MFT 32 - identified with a TC 971 AC 111 on MFT 30 and a TC 976 on MFT 32 OR <ul style="list-style-type: none"> The identity theft return has been archived - the return was never processed - and the return is not posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 AND <ul style="list-style-type: none"> CC TRDBV "CODES" screen for the return contains an unpostable code 126 unpostable reason code "0" and may not be viewable on CC UPTIN AND <ul style="list-style-type: none"> CC ENMOD contains a TC 971 AC 506 with a MISC field of "WI PRP DDB" 	See IRM 25.25.6.6.3.3, Procedures for Resolving the Account when the Identity Theft Return is Posted on MFT 32 or has been Archived
4 The account contains multiple returns and none of the returns were filed by the taxpayer	See IRM 25.25.6.5.2.3, Multiple Returns and the Taxpayer Did Not File Any of the Returns

- (4) If the taxpayer is requesting a transcript of their return or the identity theft return, see IRM 21.2.3.5.8, Transcripts and Identity Theft, for further guidance.

25.25.6.6.3.1
(01-13-2025)

**Procedures for
Resolving the Account
when the Identity Theft
Return is Unpostable
(UP) 126 Reason Code
(RC) "0"**

- (1) Prior to taking any actions in this IRM subsection, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues.
- (2) Take the actions in the tables below as appropriate to resolve the account when the identity theft return is/was unpostable (UP) 126 reason code (RC) "0". Utilize the Integrated Automation Technologies (IAT), *Taxpayer Verification Tool (TVT)* when available, unless otherwise directed by the IRM. Go through the list of questions below to determine what action is needed to resolve the account.
 - Does the TVT tool show the Unpostable 126 RC **0**? If yes, follow instructions in #4 below (for the return in question) to resolve unpostable and take additional actions
OR
 - Is the Unpostable 126 RC "0" assigned to IDRS number **1483845470** or "**148xxxxxxx**"? If yes, follow #3 box 1 below
OR
 - Did the IAT TVT tool not show an open Unpostable 126 RC **0** transaction, but CC UPTIN shows open Unpostable in Status "A"? If yes, follow #3 box 2 below
OR
 - Does CC TXMOD show an unresolved Unpostable 126 RC "0", but CC UPTIN does not show the open Unpostable 126 RC "0"? If yes, follow #3 box 3 below
- (3) The scenarios in the table below cannot be resolved utilizing the *TVT* tool :

IF	THEN
1 The taxpayer authenticated and the account shows the UP 126 RC "0" is assigned to IDRS number " 1483845470 or " 148xxxxxxx " which shows the unpostable condition is being resolved or was resolved by a RICS team using the IAT Batch Tool process. CC IMFOLT or TXMODA shows a TC 971 AC 123 with a MISC field TPP RP	See IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved with the Integrated Automation Technologies (IAT) Batch Tool Process.

IF	THEN
<p>2 The <i>TVT</i> tool response shows there is no unpostable condition and the Unpostable 126 RC 0 does not populate on the tool, however, CC UPTIN shows the Unpostable 126 RC 0 as Status A, meaning it remains open (unresolved).</p>	<p>If the Unpostable 126 RC 0 is on CC UPTIN and shows status “A”, but does not populate on the <i>TVT</i> tool, the Unpostable 126 CANNOT be closed using the <i>TVT</i> tool and must be resolved using manual input actions on IDRS.</p> <ul style="list-style-type: none"> • The UP 126 RC “0” must be resolved following procedures in #4 below, but all transactions must be completed manually on IDRS. • See the <i>Unpostable 126 input job aid</i> to input resolution actions • DO NOT refer or open a control to RIVO to resolve the Unpostable 126, employees must input their own manual actions to resolve the account.
<p>3 The <i>TVT</i> tool and CC UPTIN show there is no open UP 126 RC “0”, however an UP 126 RC “0” is “unresolved” on CC TXMODA.</p>	<p>The UP 126 RC “0” will not be able to be resolved because not enough time has passed for the unpostable to generate on CC UPTIN. Follow all the instructions in #4 table below EXCEPT the instruction to close the UP 126 RC “0”.</p> <ul style="list-style-type: none"> • The UP 126 RC 0 must be resolved following procedures in #4 below, but all transactions must be completed manually on IDRS. • See the <i>Unpostable 126 job aid</i> to input resolution actions • DO NOT refer or open a control to RIVO to resolve the Unpostable 126, employees must input their own manual actions to resolve the account.

- (4) Follow the instructions in the table below to resolve the account. Utilize the *TVT* tool when available, unless otherwise directed by the IRM:

Note: During **Cycles 1 - 3 (dead cycles) and 47 - 53**, NO tax returns can be moved TO OR FROM the MFT 32 module. If action is taken to move the return to the MFT 32 module during these cycles, an unpostable will generate and be reassigned to the initiating employee for corrective action.

Reminder: Resolve the unpostable condition using the Integrated Automation Technologies (IAT) *Taxpayer Verification Tool (TVT)*. If the tool is unavailable use the *UNP 126 Job Aid* link below to input the resolution actions manually. DO NOT refer or control the case to RIVO or add any notes/remarks on CC UPTIN. If the unpostable is assigned to an unpostable team, use CC UPASG with definer "R" to reassign the UNP 126 to yourself. See IRM 3.12.32.18.1, Command Code UPASG-Screen Formats, for instructions.

IF	AND	THEN
<p>1 A 2024 or 2023 tax year return needs to be moved TO the MFT 32 module as an identity theft return</p>	<p>It is between Cycles 4 - 46, see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) AND The account contains an unreversed transaction code TC 971 action code AC 527 on CC EN-MOD</p>	<ul style="list-style-type: none"> Take all steps below, as applicable, then follow instructions in IRM 25.25.6.7, MFT 32 Procedures - How to Move Identity Theft Returns to MFT 32 During Cycles 4 - 46 and Cycles 47 - End of Year Cycle, to close the UP 126 and move the identity theft return. Verify the taxpayer's address and update, as necessary. For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP" and signature code "KA". Note: Employees on Cincinnati Service Center (CSC) IDRS will input the letter with return address code "CP" and the signature code "KA". Use suggested paragraphs C7acwy& as applicable. For International taxpayers, use paragraphs "C7acwy:". Do not include any paragraph referring the taxpayer to the online IPPIN service.

IF	AND	THEN
		<ul style="list-style-type: none"> For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. Input a TC 971 AC 506 with MISC field "WI AM OTHER". <ul style="list-style-type: none"> Exception: If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established. For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts. For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/ TRNS36F (DUPTIN Filing Condition).

IF	AND	THEN
		<ul style="list-style-type: none"> • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. <p>Exception: If the account is a “first time filer” account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the Internal Revenue Service (IRS). Provide the taxpayer with the Submission Processing Campus address for their state per <i>Where to File - Forms and Payments</i>. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return.

IF	AND	THEN
		<ul style="list-style-type: none">• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.• If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IF	AND	THEN
2 ANY tax year return (CURRENT OR PRIOR YEAR) deemed an identity theft return	It is between Cycles 1 - 3 (dead cycles) or 47 - 53 , see <i>IRM 3.30.123-2</i> , 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) AND The account contains an unreversed transaction code TC 971 action code AC 527 on CC EN-MOD	<ul style="list-style-type: none"> • Close the unpostable using CC UPRES with a unpostable resolution code (URC) "D". • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Use the return address code "TP" and signature code "KA". <p>Note: Employees on CSC IDRS will input the letter with return address code "CP" and the signature code "KA".</p> <ul style="list-style-type: none"> • Use suggested paragraphs C7acwy& as applicable. For International taxpayers, use paragraphs "C7acwy:". Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.

IF	AND	THEN
		<ul style="list-style-type: none"> For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. Input a TC 971 AC 506 with MISC field "WI AM OTHER". Exception: If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established. For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts. For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/ TRNS36F (DUPTIN Filing Condition).

IF	AND	THEN
		<ul style="list-style-type: none"> If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. <p>Exception: If the account is a “first time filer” account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per <i>Where to File - Forms and Payments</i>. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return.

IF	AND	THEN
		<ul style="list-style-type: none"> • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
3 A 2022 or prior year return needs to be treated as an identity theft return	It is between Cycle 4 - 46 , see <i>IRM 3.30.123-2</i> , 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) AND The account contains an unreversed transaction code TC 971 action code AC 527 on CC EN-MOD	Follow procedures in Box 2 above Then section for resolution

IF	AND	THEN
<p>4 A 2024 or 2023 tax year return needs to be moved TO the MFT 32 module as an identity theft return</p>	<p>It is between Cycle 4 - 46, see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles, calendar to check the current cycle (find today's date to identify the current cycle) AND The account does not contain an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> Take all steps below, as applicable, then follow instructions in <i>IRM 25.25.6.7</i>, MFT 32 Procedures - How to Move Identity Theft Returns to MFT 32 During Cycles 4 - 46 and Cycles 47 - End of Year Cycle, to close the UP 126 and move the identity theft return. Verify the taxpayer's address and update, as necessary. For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP" <p>Note: Employees on CSC IDRS will input the letter with return address code "CP" and the signature code "KA".</p> <ul style="list-style-type: none"> Use suggested paragraphs C7acwy& as applicable. For International taxpayers, use paragraphs "C7acwy:". Do not include any paragraph referring the taxpayer to the online IPPIN service.

IF	AND	THEN
		<ul style="list-style-type: none"> For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. <p>Exception: If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both accounts. For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP.

IF	AND	THEN
		<ul style="list-style-type: none"> If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/ TRNS36F (DUPTIN Filing Condition). If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. <p>Exception: If the account is a “first time filer” account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.

IF	AND	THEN
		<ul style="list-style-type: none"> • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per <i>Where to File - Forms and Payments</i>. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IF	AND	THEN
<p>5 ANY tax year return (CURRENT OR PRIOR YEAR) deemed an identity theft return</p>	<p>It is between Cycles 1 - 3 (dead cycles) or 47 - 53, see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles, calendar to check the current cycle (find today's date to identify the current cycle) AND The account does not contain an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> • Close the unpostable using CC UPRES with a URC "D". See <i>Unpostable 126 job aid</i> for input instructions. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP" <p>Note: Employees on CSC IDRS will input the letter with return address code "CP". and the signature code "KA".</p> <ul style="list-style-type: none"> • Use suggested paragraphs C7acwy& as applicable. For International taxpayers, use paragraphs "C7acwy:". Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP.

IF	AND	THEN
		<ul style="list-style-type: none"> Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. <p>Exception: If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both accounts. For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), take no action to release the refund, see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/ TRNS36F (DUPTIN Filing Condition).

IF	AND	THEN
		<ul style="list-style-type: none"> • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. <p>Exception: If the account is a “first time filer” account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per <i>Where to File - Forms and Payments</i>. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return.

IF	AND	THEN
		<ul style="list-style-type: none"> If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
6 A 2022 or prior year return needs to be treated as an identity theft return	It is between Cycle 4-46 , see <i>IRM 3.30.123-2</i> , 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) AND The account does not contain an unreversed transaction code TC 971 action code AC 527 on CC ENMOD	Follow procedures in Box 5 above Then for resolution.

25.25.6.6.3.2
(06-24-2024)

Procedures for Resolving the Account when the Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator

- (1) Prior to taking any actions in this IRM subsection, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues.
- (2) Take the following actions to resolve the account when the identity theft return is posted to the account and the account contains an unreversed transaction code TC 971 action code AC 129 or TC 971 AC 124, **OR** the return is unpostable (UP) 147 and the account contains an unreversed TC 971 AC 129:

Note: Anytime a TC 971 AC 129 is going to be reversed, the TC 972 AC 129 reversal, **MUST** contain a MISC field, the MISC field **CANNOT** be BLANK or the case will not make it to RIVO for resolution, causing further delay to the taxpayer.

IF	THEN
<p>1 The account contains an unreversed TC 971 AC 527 on command code CC ENMOD</p>	<ul style="list-style-type: none"> • Input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and IDT literal. The underscore must be used, as shown, Last 6 DLN_IDT Ex. MISC> 123456_IDT • Do not open a control base. • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer states they received a refund from the identity theft return, see IRM 21.4.5.12, How to Repay an Erroneous Refund or Return an Erroneous Refund Check or Direct Deposit, to advise the taxpayer to return the refund and initiate Erroneous Refund Procedures. • See IRM 25.23.2.8.6.1.1, Resolving Tax-Related Accounts with TC 971 AC 527. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Use the return address code "TP" and signature code "KA". Note: Employees on Cincinnati Service Center (CSC) IDRS will input the letter with return address code "CP" and the signature code "KA". • Use suggested paragraphs C7acwy& as applicable. For International taxpayers, use paragraphs "C7acwy:". Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" as applicable, on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP.

IF	THEN
	<ul style="list-style-type: none">• If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), take no action to release the refund, see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).• If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the Internal Revenue Service (IRS). Provide the taxpayer with the Submission Processing Campus address for their state per <i>Where to File - Forms and Payments</i>. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return.• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 16 weeks from the received date of their return.• If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IF	THEN
<p>2 The account does not contain an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> • Input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and IDT literal. The underscore must be used, as shown, Last 6 DLN_IDT Ex. MISC> 123456_IDT • Do not open a control base. • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer states they received a refund from the identity theft return, see IRM 21.4.5.12, How to Repay an Erroneous Refund or Return an Erroneous Refund Check or Direct Deposit, to advise the taxpayer to return the refund and initiate Erroneous Refund Procedures. • Verify the taxpayer's address and update, as necessary. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP" <p>Note: Employees on CSC IDRS will need to input the letter with return address code "CP".</p> <p>and the signature code "KA".</p> <ul style="list-style-type: none"> • Use suggested paragraphs C7acwy& as applicable. For International taxpayers, use paragraphs "C7acwy:". Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1", on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).

IF	THEN
	<ul style="list-style-type: none">• If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per <i>Where to File - Forms and Payments</i>. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return.• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 16 weeks from the received date of their return.• If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IF	THEN
<p>3 The identity theft return is UP 147</p>	<ul style="list-style-type: none"> • Take no action to resolve the UP 147. • Input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Verify the taxpayer's address and update, as necessary. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP" and signature code "KA". Note: Employees on CSC IDRS will need to input the letter with return address code "CP" and the signature code "KA". • Use suggested paragraphs C7acwy& as applicable. For International taxpayers, use paragraphs "C7acwy". Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1", on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per <i>Where to File - Forms and Payments</i>. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.

IF	THEN
	<ul style="list-style-type: none">• If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

25.25.6.6.3.3
(06-16-2023)

**Procedures for
Resolving the Account
when the Identity Theft
Return is on MFT 32 or
has been Archived**

- (1) Prior to taking any actions in this IRM subsection, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues.
- (2) Take the following actions to resolve the account when the identity theft return is on MFT 32 or has been archived:

IF	THEN
<p>1 The account contains an unreversed transaction code TC 971 action code AC 527 on command code CC ENMOD</p>	<ul style="list-style-type: none"> • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • See IRM 25.23.2.8.6.1.1, Resolving Tax-Related Accounts with TC 971 AC 527. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter. • Use the return address code "TP" and signature code "KA". <p>Note: Employees on Cincinnati Service Center (CSC) IDRS will input the letter with return address code "CP" and the signature code "KA".</p> <ul style="list-style-type: none"> • Use suggested paragraphs "C7acwy&" as applicable. For International taxpayers, use paragraphs "C7acwy:". Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/ TRNS36F (DUPTIN Filing Condition).

IF	THEN
	<ul style="list-style-type: none">• If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the Internal Revenue Service (IRS). Provide the taxpayer with the Submission Processing Campus address for their state per <i>Where to File - Forms and Payments</i>. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return.• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.• If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IF	THEN
<p>2 The account does not contain an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> • Verify the taxpayer's address and update, as necessary. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, <i>Identity Theft Post-Adjustment Victim Notification Letter</i>, to the verified address. Use the return address code "TP" Note: Employees on CSC IDRS will input the letter with return address code "CP". and the signature code "KA". • Use suggested paragraphs "C7acwy&" as applicable. For International taxpayers, use paragraphs "C7acwy:". Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).

IF	THEN
	<ul style="list-style-type: none"> • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per <i>Where to File - Forms and Payments</i>. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS), select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

25.25.6.6.4
(10-01-2025)
**Taxpayer Protection
Program (TPP) Issue
Resolved - Refund Not
Received**

- (1) Taxpayers may contact the IRS after their Taxpayer Protection Program (TPP) issue has been resolved to determine when their refund will be issued or applied as requested.
- (2) Prior to taking any actions in this IRM subsection, complete authentication procedures, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues.
- (3) If the taxpayer states they have completed authentication and are checking on their refund, credit elect or account balance; ask if they have allowed the appropriate time frame for the refund to be received. In most cases, the taxpayer was advised to allow 9 weeks (16 weeks for duplicate filing cases) for the refund to be received. Advise the taxpayer to allow the appropriate time frame for processing from the date they authenticated and to review their return processing status after 2-3 weeks at *Where's My Refund?*, on irs.gov or the IRS2Go mobile app for smart phones. Returns that have to be manually reprocessed on paper, because they can't be moved systemically, may require additional processing time due to SP handling, the timeframe can exceed 10-12 weeks. Review the account for RTPXXXX (Return to Process) indicating RIVO sent the return to processing and/or for ERS/REJECTS or other processing actions.
- (4) If the taxpayer states they have allowed the processing time frame, research the account for any open or unresolved TPP issues. If all TPP issues have **not** been resolved, see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue not Resolved.

- (5) If all TPP issues have been resolved and the taxpayer allowed the appropriate time frame to receive the refund or notice, follow the chart below to respond to the taxpayer and resolve the account:

Note: There may be instances where a TPP marker TC 971 AC 124 or TC 971 AC 129 was left unreversed in error. RICS conducts mass clean up 2-3 times a year to ensure markers are reversed if the TPP issue was previously resolved. An unreversed TPP marker is not solely an indication of an open TPP issue. There must be a corresponding return that is UP 126 RC 0 that remains unresolved (DLN in the MISC field of the TC 971 AC 124 matches the DLN of the unpostable return) or a posted return with a DLN matching the TC 971 AC 129 MISC field and a freeze code holding the refund. Do not forward cases/inquiries to RIVO, until complete research is conducted. If the only issue is the unreversed marker and the return has posted or refund was released and no other TPP marker is present, it is no longer an open TPP issue. See conditions below.

IF	THEN
1 The return is posted to the account (transaction code TC 150 present) and the refund was issued (TC 846/TC 840 or refund offset indicators present).	Follow Normal Refund Inquiry Procedures see IRM 21.4, Refund Inquiries.
2 The return is posted on the account (TC 150 present) and the refund is held on the account with a -R Freeze.	Refer to IRM 21.5.6.4.35.3, -R Freeze Overview for Accounts With Return Integrity Verification Operations (RIVO) Involvement, for additional procedures.

IF	THEN
<p>3 For current year processing 2024 and 2023 returns</p> <ul style="list-style-type: none">• The MFT 32 systemic reversal process has started, review the account for the following: <p>- TC 971 AC 111 was input - DLN matches the TC 971 AC 124 DLN of the return - TPP/IDT markers have been reversed For 2023 returns, past the systemic timeframe that had to be processed manually: - If paper return, a RIVO control is present - If electronic ELF/MEF return, open control shows - Open control CXX,RTP-MMDD present</p> <p>AND</p> <ul style="list-style-type: none">• The 9 weeks for systemic or 10 - 12 if manually processed (16 weeks for duplicate filing cases) have not passed	<ul style="list-style-type: none">• Advise the taxpayer the return is still processing and to allow 9 weeks for systemic or 10 - 12 if manually processed (16 weeks for duplicate filing cases) from the input of the reversal transaction.

IF	THEN
<p>4 For current year processing 2024 and 2023 returns</p> <ul style="list-style-type: none"> The MFT 32 systemic reversal process has started, review the account for the following: <ul style="list-style-type: none"> - TC 971 AC 111 was input - DLN matches the TC 971 AC 124 DLN of the return - TPP/IDT markers have been reversed <p>For 2023 returns, past the systemic timeframe that had to be processed manually:</p> <ul style="list-style-type: none"> - If paper return, a RIVO control is present - If electronic ELF/MEF return, open control shows - Open control CXX,RTP-MMDD present <p>AND</p> <ul style="list-style-type: none"> The 9 weeks for systemic or 10 - 12 if manually processed (16 weeks for duplicate filing cases) have passed 	<ul style="list-style-type: none"> Research the account for return status, check for open/monitor controls, including unpostable transactions or CC ERINV for ERS status. Follow appropriate IRM procedures if return has not posted due to a processing issue. Advise the taxpayer of the timeframe based on the status of the return. Continue to next bullet if no return processing evidence is found. Determine if MFT 32 reversal procedures were input correctly (i.e., DLN matches on TC 971 AC 111), review IRM 25.25.6.7.1, Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures. If reversal transaction did not post correctly follow procedures below. If after account research, no evidence is found that the tax return was sent to processing or in Unpostables, ERS status or pending to post, advise the taxpayer the return must be sent to processing again and apologize for the delay. If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RIVO - TPP". Include in the remarks, "MFT 32 Reversal - Second Request" the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing (verify the DLN number). Advise the taxpayer to allow 60 days for processing. For paper returns follow second and third bullet in box 6 below. If the return has not posted but markers have been reversed and the account contains an open/monitoring control (RTP), initiate a Form 4442/e-4442 using "RIVO - TPP" queue. Include an explanation in the remarks such as, "MFT 32 Reversal Request" and specify the DLN of the return to be sent to processing. Verify the DLN number. Advise the taxpayer to allow 60 days for processing.

IF	THEN
<p>5 For 2022 and prior year returns</p> <ul style="list-style-type: none"> The MFT 32 reversal process has started, review the account for the following: <ul style="list-style-type: none"> -If paper return, a RIVO control is present -If ELF/MEF return, open control shows -TPP/IDT markers have been reversed -Open control CXX,RTP-MMDD is present <p>AND</p> <p>The 10 - 12 if manually processed (16 weeks for duplicate filing cases) have passed</p> <p>Note: If the MeF or paper return is a statute year case, with an imminent statute date or is now a barred return, employees must follow IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed.</p>	<ul style="list-style-type: none"> Research CC TXMOD for an IDRS control with RTPXXXX (Return to Process) in the activity code, if present, and the return is an ELF/MEF return, and it has been 60 days or more from the control date, advise the taxpayer to allow another 60 days from the date of the call. Apologize and explain that due to the pandemic closures there are some offices experiencing delays. For paper returns, if no RTPXXXX (Return to Process) in the activity control, and the account is not resolved, apologize to the taxpayer, and ask the taxpayer to submit a copy of the tax <p>the processing of the return and allow 60 days for processing from fax in date.</p> <ul style="list-style-type: none"> If the taxpayer cannot fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053. Advise the taxpayer to allow 90 days for processing if mailed in. If it has been 60 days or more after the return was submitted by fax or the additional ELF/MEF return timeframe in bullet 1 has expired, initiate a Form 4442/e-4442 using "RIVO - TPP" queue. Advise the taxpayer to allow 60 days from the date of the Form 4442.

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IF	THEN
<p>6 For all 2022 and prior year paper returns</p> <ul style="list-style-type: none"> The MFT 32 reversal process has started, review the account for the following: <ul style="list-style-type: none"> - If paper return, a RIVO control is present or Monitoring control is present for 418C <p>AND</p> <ul style="list-style-type: none"> A Letter 418C, was issued. <p>Note: If the MeF or paper return is a statute year case, with an imminent statute date or is now a barred return, employees must follow IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed.</p>	<ul style="list-style-type: none"> Advise the taxpayer Letter 0418C was issued to request a copy of their tax return. To expedite the processing of the return, ask the taxpayer to submit a copy of the tax return If the taxpayer has already responded to the letter or hasn't received the letter, they may still submit an fax copy. Advise the taxpayer to allow 6-8 weeks for processing if mailed in or if submitting a faxed copy. If the taxpayer cannot fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053. Apologize for the delay If the 6-8 weeks timeframe has expired, apologize to the taxpayer and go to the second bullet above and request the return and ask taxpayer to allow 60 days.
<p>7 The return is posted and the refund is held and the account may or may not contain a TC 971 action code AC 129 or a TC 972 AC 129 and it has been 9 weeks or more since the IDRS control base was opened with activity codes "NONIDT", "NONIDTRESQ", "NONIDTBKLD", or "NONIDTREV".</p>	<ul style="list-style-type: none"> Complete a Form 4442/e-4442 to RIVO using the "RIVO Unresolved Module Freeze Only" queue. Advise the taxpayer to allow 60 days.

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25.25.6.6.5
(10-01-2025)

**Taxpayer Protection
Program (TPP) Issue Not
Resolved**

- (1) There are instances when the taxpayer previously authenticated and filed the return, and was advised that their Taxpayer Protection Program (TPP) issue had been resolved and they would be receiving their refund or be applied, as requested, within 9 weeks if systemic or 10 - 12 weeks if manually processed (16 weeks for duplicate filing cases), however the account still contains an unresolved TPP issue.
- (2) Prior to taking any actions in this IRM subsection, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues. Do not accept a Transfer Pin.
- (3) The chart below contains examples of open or unresolved TPP issues:

Note: Employees must conduct proper research to determine the status of the TPP issue. Some accounts may have multiple TPP markers reversed or unreversed, however there may still be an outstanding issue holding the refund. In general, returns with the TC 971 AC 124 will have a corresponding UNP 1260 with matching DLN's or there could be a TC 971 AC 129 with a posted

TC 150 return with matching DLN's. In some cases, you may see both of these markers with a posted return that were caused by timing issues. There may be other RIVO or non-RIVO markers that are holding the refund, therefore research is necessary.

IF	AND
1 The return is posted and the refund is held	The account contains an reversed/unreversed transaction code TC 971 action code AC 129 and no open control to IDRS number 14873XXXXX Note: There may be rare instances where the account also contains the TC 971 AC 124
2 The return is posted and no refund was issued or being held	The account contains a TC 971 AC 129 and may or may not contain a TC 972 AC 129 and the return information has been reversed Note: There may be rare instances where the account also contains the TC 971 AC 124
3 A return has posted (may or may not be the taxpayer's return)	The account contains another return that is unpostable (UP) 126 reason code (RC) "0" (may or may not be the taxpayer's return)
4 The return is UP 126 RC "0"	The return is the taxpayer's return
5 The UP 126 RC "0" issue was resolved	The return in question is the taxpayer's return and has posted to MFT 32 (a TC 976 will be present) and a TC 971 AC 111 will appear on MFT 30 and will contain the DLN of the return in question in the MISC field

IF	AND
6 The UP 126 RC “0” issue was resolved	The return was archived/deleted - the return was never processed and is not posted to MFT 30 as a TC 150 or to MFT 32 as a TC 976 AND CC TRDBV CODES screen shows it was UP 126 RC “0” but it will no longer be open or show on CC UPTIN

(4) If the account contains any of the scenarios in the table in paragraph 3 above, follow the table below to respond to the caller:

IF	AND	THEN
1 The account contains an unresolved TPP issue as shown in the table in paragraph 3 above	AMS contains notes stating the caller previously authenticated (issue type such as TPP-HIGH RISK PASSED/ TAC Passed, etc.)	Transfer the caller to the TPP line: <ul style="list-style-type: none">English - #1018Spanish - #1019
2 The account contains an unresolved TPP issue	AMS does not contain notes indicating the caller previously authenticated and the caller has the TPP letter	See IRM 25.25.6.6.1, Procedures for when the Caller has Received a Taxpayer Protection Program (TPP) Letter
3 The account contains an unresolved TPP issue	AMS does not contain notes indicating the caller previously authenticated and the caller does not have the TPP letter or cannot locate it	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter

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25.25.6.6.6
(07-17-2025)

**Referring the Caller to
the Taxpayer Assistance
Center (TAC) -
Non-Taxpayer Protection
Program Assistors**

- (1) For Non Taxpayer Protection Program (TPP) assistors, if the caller cannot provide a verifiable address that matches CC TRDBV, or the caller received a Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY, or Account Management Services (AMS) notes show the caller was previously sent to the Taxpayer Assistance Center (TAC) because they failed high risk authentication, advise the caller they cannot be authenticated over the phone and must visit a TAC, and follow the table below to advise the caller:

#

IF	THEN
<p>1 The caller cannot provide a verifiable address or the caller has received or was issued a Letter 5747C Potential Identity Theft during Original Processing - TAC AUTH ONLY (SP - for Spanish) or had to be referred for other reasons, such as prior failed attempt.</p>	<ul style="list-style-type: none"> • If the caller cannot provide a verifiable address, advise the caller they must go to • If Letter 5747C Potential Identity Theft during Original Processing - TAC AUTH ONLY, was received, advise the caller they must visit the TAC to authenticate or call the TPP line if they did not file the return in question. • The caller must take the following information when going to the TAC • The TPP letter - (if they have it they should bring it to the appointment, but the TAC employee will not require it to authenticate) • A copy of the return they filed (current year/ prior year) • A copy of the return for a year prior to the one in question (if they filed one and have an available copy for additional high risk authentication questions) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. • The caller must take a physical copy of their identification document/s needed to authenticate their identity at the TAC, see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC. • Advise the caller you will transfer them to the TAC appointment line. • You should also provide the caller with the toll-free TAC Appointment Line number (844-545-5640) to schedule an appointment. Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone; in case they are unable to get through.

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IF	THEN
	<ul style="list-style-type: none"> Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Transfer the caller to the TAC Appointment line: English - 1055 Spanish - 1056
2 If the caller states they are unable to go to the	<ul style="list-style-type: none"> Advise the caller they can mail legible copies of their information and documentation (listed in the block 1 above) to: Internal Revenue Service, 3651 S IH 35, Stop 6579 AUSC Austin, TX 73301. Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Notate the caller was directed to visit a TAC but stated they are unable to go and the reason why. Advise the caller to allow 9 weeks from the date they mailed their response to receive their refund or additional correspondence. No other account action is necessary.

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25.25.6.7
(01-13-2025)
**MFT 32 Procedures -
How to Move Identity
Theft Returns to MFT 32
During Cycles 4 - 46 and
Cycles 47 - End of Year
Cycle**

- (1) The MFT 32 module will contain tax returns that are known instances of identity theft. During **Cycles 4 - 46** of the current year, only unprocessed current tax year and the preceding tax year returns (for example, 2024 and 2023) can be moved/posted to the MFT 32 module or moved from the MFT 32 module to the MFT 30 module. However, during **Cycles 1 - 3 (dead cycles) or 47 - 53, NO CURRENT or PRIOR** year tax returns can be moved TO or FROM the MFT 32 module due to programming, and if attempted, the transaction will go Unpostable. If tax returns have posted to the MFT 30 module (the TC 150 is present) they CANNOT be moved to the MFT 32 module. For accounts where the identity theft return has posted, see IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator.
- (2) Accounts will show unprocessed returns were moved/posted to the MFT 32 module by one of the following actions:

- Posting a transaction code TC 971 action code AC 111 on the MFT 30 module with MISC field of the return DLN being moved and closing the UNP 126 RC 0 with URC 6 CCC 3
OR
 - Editing Special Processing Code (SPC) "T" on the return, When SPC T is edited on the return, a TC 971 AC 111 will not appear on the MFT 30 module (Only Submission Processing employees use the SPC T)
- (3) When a TC 971 AC 111 posts to MFT 30 it will contain the document locator number (DLN) of the identity theft return in the MISC field of the transaction. A TC 976 with the same DLN of the identity theft return will post on the MFT 32 module.

Note: If a return cannot be located on MFT 30, research command code CC IMFOLI to determine if a MFT 32 module is present. If present, review MFT 32 for the posting of a TC 976 containing the DLN of the return in question. Research CC TRDBV to obtain the return information.

- (4) If an unprocessed current tax year return 2024 or preceding tax year 2023 return is identified as an identity theft return, **STOP** and check the *IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles*, calendar to check current cycle (find today's date to identify the current cycle) if it is **Cycles 4 - 46**, take the following actions in the chart below:

Caution: During **Cycles 1 - 3 (dead cycles) and 47 - 53**, NO CURRENT OR PRIOR YEAR tax returns can be moved **to** or **from** the MFT 32 module. If action is taken to move the return to or from the MFT 32 module **ON** or **AFTER** these cycles, an unpostable will generate and will be reassigned to the initiating employee for corrective action. See *IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles*, calendar to check the current cycle (find today's date to identify the current cycle) and if it is **Cycle 1 - 3 (dead cycles) or 47 - 53**, follow the instructions in Box 5 below.

Note: Resolve the unpostable condition using the Integrated Automation Technologies (IAT) *Taxpayer Verification Tool (TVT)*. If the tool is unavailable use the *UNP 126 Job Aid* link below to input the resolution actions manually. DO NOT refer or control to RIVO, and do not add any remarks to provide information or instructions on the open UNP 126. Any employee who does not close the UNP 126 per the IRM instructions will have the UNP reassigned to them for corrective action. If the unpostable is assigned to an unpostable team, use CC UPASG with definer "R" to reassign the UNP 126 to yourself. See IRM 3.12.32.18.1, Command Code UPASG-Screen Formats, for instructions.

IF	AND	THEN
1 One OR Multiple returns for tax year 2024 or 2023 AND They are unpostable UNP 126 reason code RC "0".	The return(s) is/are deemed identity theft AND It is between Cycles 4 - 46 , see <i>IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles</i> , calendar to check current cycle (find today's date to identify the current cycle)	<ul style="list-style-type: none"> On MFT 30, input a TC 971 AC 111 with MISC field of the return DLN being moved to the MFT 32 module, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action code AC 111 Input Screen. No posting delay code is needed. If the TVT tool is not available, access the <i>UNP 126 job aid</i> for assistance with closing the unpostable manually, if needed Using CC UPRES, close the unpostable(s) with a unpostable resolution code (URC) "6" include a computer condition code (CCC) "3" and use a post delay by using the REL CYC field 48. Using CC UPRES, close the unpostable with a URC 6 include a CCC 3. When closing the Unp 1260, the release cycle in field 48 must be TWO cycles from the current cycle (i.e., if today's cycle is 202525 the release cycle must be 202527, it cannot be left blank or it will cause the identity theft return to post on MFT 30) see <i>IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles</i>, calendar to check current cycle (find today's date to identify the current cycle)

IF	AND	THEN
		<ul style="list-style-type: none"> Review your action prior to transmitting and ensure the REL CYC field 48 is included on CC UPRES, otherwise it can also cause an Unpostable transaction. Note: If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3". If the account contains an un-reversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. Exception: If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established. If the account contains an un-reversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.

IF	AND	THEN
<p>2 Multiple returns for tax year 2024 or 2023 AND They are UP 126 RC "0"</p>	<p>One return is deemed identity theft AND One return is deemed NON-Identity theft (valid and identity theft returns are unpostable) AND It is between Cycles 4 - 46, see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p>	<ul style="list-style-type: none"> For the identity theft return, On MFT 30, input a TC 971 AC 111 with MISC field of the return DLN being moved to the MFT 32 module, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen. Verify the DLN # entry to avoid processing delays. If the TVT tool is not available, access the <i>UNP 126 job aid</i> for assistance with closing the unpostable manually, if needed For the identity theft return, using CC UPRES, close the unpostable with a URC "6" include a CCC "3" and use a post delay by using the REL CYC field 48. When closing the Unp 1260, the release cycle in field 48 must be TWO cycles from current cycle (i.e., if today's cycle is 202525 the release cycle must be 202527, it cannot be left blank or it will cause the identity theft return to post on MFT 30) see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) Review your action prior to transmitting and ensure the REL CYC field 48 is included on CC UPRES, otherwise it can also cause an Unpostable transaction. <p>Note: If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3".</p>

IF	AND	THEN
		<ul style="list-style-type: none">For the non-identity theft valid return that is UP 126 RC "0" follow See IRM 25.25.6.5.2.1.1, Multiple Returns and the Taxpayer's Return is Unpostable 126 Reason Code 0, to resolve the unpostable. Include a release cycle in the REL CYC field 48 on CC UPRES. The release cycle must be TWO cycles from the current cycle (i.e., if today's cycle is 202525 my release cycle must be 202527, it cannot be left blank or it will cause the identity theft return to post on MFT 30)

IF	AND	THEN
<p>3 The identity theft return is UP 126 RC "0" and is for tax year 2024 or 2023.</p>	<p>There is a valid TC 150 posted on the account AND It is between Cycles 4 - 46, see <i>IRM 3.30.123-2, 2025</i> ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p>	<ul style="list-style-type: none"> For the unpostable identity theft return, input TC 971 AC 111 on the MFT 30 module, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen. Using CC UPRES, close the unpostable with a URC "6" include a CCC "3". The release cycle must be TWO cycles ahead of the current cycle (i.e., if today's cycle is 202525 my release cycle must be 202527, it cannot be left blank or it will cause the identity theft return to post on MFT 30) see <i>IRM 3.30.123-2, 2025</i> ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) If the TVT tool is not available, access the <i>UNP 126 job aid</i> for assistance with closing the unpostable manually, if needed <p>Note: If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3".</p>

IF	AND	THEN
<p>4 PRIOR YEAR return 2022 and prior years deemed an identity theft return</p>	<p>It is between Cycle 4 - 46, see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p>	<p>Only current and preceding year tax returns can be moved to MFT 32. All other prior year tax returns have to be deleted. Follow instructions below to delete the identity theft return.</p> <ul style="list-style-type: none"> • Close the unpostable using CC UPRES with a unpostable resolution code (URC) "D". • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see <i>IRM 21.6.7.4.5</i>, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).

IF	AND	THEN
		<ul style="list-style-type: none">• If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per <i>Where to File - Forms and Payments</i>. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return.• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.• If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return to the IRS.• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IF	AND	THEN
<p>5 ANY tax year return (CURRENT OR PRIOR YEAR) deemed an identity theft return</p>	<p>It is between Cycles 1 - 3 (dead cycles) or 47 - 53, see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p>	<ul style="list-style-type: none"> • Close the unpostable using CC UPRES with a unpostable resolution code (URC) "D". • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see <i>IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition)</i>. • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per <i>Where to File - Forms and Payments</i>. Advise the taxpayer to not attach the TPP letter to their return because it will delay the processing of the return.

IF	AND	THEN
		<ul style="list-style-type: none"> • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return to the IRS. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

25.25.6.7.1
(06-24-2025)

**Taxpayer Protection Program (TPP)
Assistors, Taxpayer Assistance Center (TAC)
Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures**

- (1) Returns that have been moved to the MFT 32 module as identity theft returns, that are later determined to be a valid tax return, may be moved back to the MFT 30 module systemically during **Cycles 4 - 46**. See *IRM 3.30.123-2*, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle). During **Cycles 1 - 3 (dead cycles) and 47 - 53**, NO CURRENT or PRIOR year tax returns can be moved TO or FROM the MFT 32 module due to programming updates. The MFT 32 reversal transactions for current 2024 and preceding tax year 2023 returns can be input **systemically**, via the IAT TVT tool or manually, as long as the following conditions are met:

- The taxpayer has been authenticated and has confirmed that the return on the MFT 32 module is their return
- The return is for the tax year (2024 or 2023) and it is being moved during **Cycles 4 - 46**. see *IRM 3.30.123-2*, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) During **Cycles 1 - 3 (dead cycles) and 47 - 53**, NO CURRENT or PRIOR year tax returns can be moved TO or FROM the MFT 32 module. If action is taken to move the return to MFT 32 during these cycles, this will cause an unpostable to generate and be reassigned to the initiating employee for corrective action.). See #2
- A transaction code TC 971 action code AC 111 for the same return has not been previously input on MFT 32
- The document locator number (DLN) in the MISC field of the TC 971 AC 111 on MFT 32 does not match the return needing to be moved
- The account has not been resequenced or merged in the current or prior processing year, see IRM 3.13.5.25, Transaction Codes Used to

Merge Accounts, and *Document 6209, Section 8A - Master File Codes*, (TC 005/006) for a list of transactions codes indicating a merged account.

Note: If a TC 971 AC 111 is input on MFT 32 after the account has been resequenced or merged, the TC 971 AC 111 will go unpostable (UP) 168 reason code (RC) "0".

- (2) During **Cycles 1 - 3 (dead cycles) and 47 - 53**, to move a valid tax return back from the MFT 32 module and complete the reversal process for current tax returns (**2024**), employees must follow #5 below box 2
- (3) During **Cycles 1 - 3 (dead cycles) and 47 - 53**, For the preceding year (**2023**) the reversal process must be completed via a manual process. See #5 box #3 for instructions on completing the reversal process.
- (4) For **ALL** other years (**2022 and prior**) at anytime during the year, if the prior year return has to be moved back FROM THE MFT 32 module. the reversal process must be completed via a manual process and the tax return must be sent to SP to be reprocessed, when the following conditions are met:
 - The return is for tax year 2022 or prior
 - A TC 971 AC 111 is present on MFT 32 for the same return (same document locator number (DLN) in the MISC field of the TC 971 AC 111) and the valid return did not post to MFT 30 module
 - The account has been resequenced or merged in the current or prior processing year
 - A TC 971 AC 111 is unpostable (UP) 168 reason code (RC) "0" on MFT 32

See specific instructions in #5 below box 4

Caution: For prior year returns, when reviewing the return, if the case is within the imminent statute period follow referral procedures as stated.

- (5) If the taxpayer is authenticated and their return was moved to MFT 32, follow instructions below to move the return back to the MFT 30 module:

IF	AND	THEN
<p>1 It is a current year 2024 OR Preceding year 2023 tax return AND The valid tax return is posted as a TC 976 on the MFT 32 module: **For Taxpayer Protection Program (TPP) Assistors and Identity Theft Victims Assistance (IDTVA) employees working Correspondence Imaging System (CIS) inventory Note: IDTVA employees should follow these procedures when working Correspondence Imaging System (CIS) inventory that requires an adjustment after the MFT 32 return has been moved back to MFT 30. IDTVA employees should resolve their CIS case following normal account resolution procedures once the return has posted to MFT 30.</p>	<p>The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return AND It is between Cycles 4 - 46, see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p>	<ul style="list-style-type: none"> Input transaction code TC 971 action code AC 111 on the MFT 32 module, include the document locator number (DLN) of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen. Exception: Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 was previously input on MFT 32, but the return did not post to MFT 30, the return must be reprocessed to MFT 30. Follow Then section instructions in box 2 below for sending the ELF/MEF or paper return to be reprocessed. Do not input the TC 971 AC 111. If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen

IF	AND	THEN
		<ul style="list-style-type: none"> • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IF	AND	THEN
		<ul style="list-style-type: none">Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

IF	AND	THEN
<p>2 It is a current year tax return 2024</p> <p>AND The valid tax return is posted as a TC 976 on the MFT 32 module</p>	<p>The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return</p> <p>AND It is between Cycles 1 - 3 (dead cycles) or 47- 53, see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p>	<p>The 2024 tax return can NO longer be moved back to the MFT 30 module due to updated programming during Cycles 1 - 3 (dead cycles) and 47 - 53. RIVO will process the case as an MFT 32 reversal action after dead cycles.</p> <p>Follow the instructions below.</p> <ul style="list-style-type: none"> • Open a control base on the MFT 32 module of the tax year in question using the following control: C#,NON-IDT,A,32RV 1487355555,* • If a TC 971 AC 111 was previously input on MFT 32, but the return did not post to MFT 30, the return must be reprocessed to MFT 30. Follow Then section instructions in box 4 below for sending the ELF/MEF or paper return to be reprocessed. Do not input the TC 971 AC 111 or open the control. Only one TC 971 AC 111 containing the same DLN can be input on the MFT 32 module. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen

IF	AND	THEN
		<ul style="list-style-type: none"> • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 WI IVO IRSERR, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 WI RICS NOIDT, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • Document the call in AMS with specific notes and required actions, such as "Valid return - Move to MFT 30") as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IF	AND	THEN
		<ul style="list-style-type: none"> Advise the taxpayer that due to end of year programming updates, the processing of their return will not be completed until mid January. The taxpayer should allow up to 9 weeks after mid January for their return to post. If expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
3 For a prior year tax return 2023 AND The valid tax return is posted as a TC 976 on the MFT 32 module	The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return AND It is between Cycles 1 - 3 (dead cycles) or 47- 53 , see <i>IRM 3.30.123-2</i> , 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)	The 2023 tax return can NO longer be moved back to the MFT 30 module due to updated programming during Cycles 1 - 3 (dead cycles) and 47 - 53 . <ul style="list-style-type: none"> Follow the instructions in Then section of box 4 below

IF	AND	THEN
<p>4 The return is for ANY year (2022 and prior), regardless of the current cycle, if the prior year return has to be moved back FROM THE MFT 32 module OR The return meets box 3 criteria</p>	<p>The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return</p>	<p>Follow the instructions below to reverse the TPP markers and to obtain the valid tax return to be processed. If the return is statute imminent see bullets 6 & 7 below for additional instructions.</p> <ul style="list-style-type: none"> • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 WI IVO IRSERR, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 WI RICS NOIDT, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.

IF	AND	THEN
		<ul style="list-style-type: none"> • If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RIVO - TPP". Include an explanation in the remarks such as, "MFT 32 Reversal Request" and specify the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing (verify the DLN number is for the taxpayer's valid return). RIVO will send the return to SP to be reprocessed. • If the return was a paper filed return, ask the taxpayer to submit a copy of the tax return to fax <p>expedite the processing of the return and allow 10-12 weeks for processing from the fax in date. DO NOT send a Form 4442 to RIVO notate the account that fax number was provided.</p> <ul style="list-style-type: none"> • If the MeF or paper return is a statute year case, with an imminent statute date or is now a barred return, employees must follow IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed. Provide timeframes in the applicable statute section. • If the taxpayer cannot fax in the copy, advise the taxpayer to mail in the return to the following address and allow 10-12 weeks for processing. DO NOT send a Form 4442 to RIVO, notate the account that mailing address was provided.

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IF	AND	THEN
		<ul style="list-style-type: none">• Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053• RIVO will place a control on the case once the tax return is sent to processing with RTP in the activity code.• RIVO is only monitoring the account and once the return shows up on IDRS in an SP processing area, RIVO will close the control. If there are further questions on the processing of the return, follow applicable IRM procedures based on status of the return (i.e., return is in ERS area, review IRM for ERS statuses and respond to TP accordingly). Do not refer inquiries to RIVO.• Advise the taxpayer that although it may take up to 10-12 weeks to complete the processing of the return, if expecting a refund, they can visit <i>Where's My Refund?</i>, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 12 week timeframe.

25.25.6.7.1.1
(06-24-2025)

**Corrective Action for
Unpostable Transactions
Resulting from MFT 32
Returns Moved On or
After Cycle 47 or MFT 32
Input Errors**

- (1) Effective January 2022, employees who initiate an MFT 32 reversal action on or after Cycle 47 will cause an Unpostable transaction. The unpostable will be reassigned to the initiating employee to take corrective action and resolve the taxpayer's account. In instances where a tool or manual input error causes the TC 971 AC 111 to unpost and the IDT return posts to MFT 30 module, the initiating employee must correct the error. The unpostable transaction will be assigned to initiating employee's IDRS number and corrective actions must be taken to make the taxpayer whole.

Follow the If/Then chart below to correct the account issue:

IF	THEN
An input error is caused by a tool or manual input causing the TC 971 AC 111 to unpost and the IDT return posts to the MFT 30 module (i.e., wrong year used on TVT tool or no post delay code)	<p>Initiating employee will be assigned the unpostable transaction and will need to take the following actions to correct the account.</p> <ul style="list-style-type: none"> • Back out the ID theft return. Back out all transactions and item/credit references associated with the return. Input the adjustment with a HC 4. • Input a TC 971 AC 850 to prevent an erroneous refund when the valid return is processed. • Close your unpostable transaction control • Reverse TPP markers • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • Update AMS notes to explain corrective actions
A Non-RIVO employee creates an unpostable when the MFT 32 reversal fails when input on or after cycle 47 and the valid return has to be reprocessed to MFT 30	Follow IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees, #3 for Non-RIVO Employee actions to correct the account and reprocess the return manually

IF	THEN
The unpostable is due to the programming error causing the TC 971 AC 111 to unpost as a UPC 1680 or 1735 and the Id theft return posted as the TC 150	<ul style="list-style-type: none"> See IRM 25.25.6.8.1, Addressing the MFT 32 TC 971 AC 111 Programming Error Cases

25.25.6.7.1.2
(01-13-2025)

**Return Integrity
Verification Operations
(RIVO) Employees - MFT
32 Reversal Inquiries &
Resolution Actions**

- (1) Return Integrity Verification Operation (RIVO) may receive requests for MFT 32 reversals for current or prior year tax returns in the following inventory:

- Accounts Management System (AMS) e-4442 "RIVO Complex Issue Not ID Theft" queue
- AMS e-4442 "RIVO-TPP" queue
- Inventory assigned by an RIVO analyst

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Reminder: The control base activity field can show what actions have been taken or need to be taken, see Exhibit 25.25.6-10. Also, to prevent delays, for any case with duplicate or multiple controls, case actions must be coordinated with the other control prior to taking any actions on the account.

Note: **If TAS issues an Operation Assistance Request (OAR) and the tax return must be sent to SP for processing, RIVO MUST send the edited tax return to TAS for expedite processing. TAS will forward the OAR to SP and will monitor the account.

- (2) Follow the chart below to initiate the systemic or manual MFT 32 reversal process to move valid tax returns from the MFT 32 module to the MFT 30 module:

Note: During **Cycles 1 - 3 (dead cycles) and 47 - 53**, TPP returns for (CURRENT or PRIOR) tax years can NO longer be moved **TO** or **FROM** the MFT 32 module. If action is taken to move the return to or from the MFT 32 module during these cycles, this will cause an unpostable transaction to generate. The unpostable will be reassigned to the originating employee for corrective action.

Caution: If the Assessment Statute Expiration Date (ASED) is imminent (within 120 days) or has expired, see IRM 25.25.6.9, Statute Procedures for TPP Returns.

IF	AND	THEN
<p>1 The return is for the current tax year 2024 or the preceding tax year 2023 AND The valid tax return is posted as a TC 976 on the MFT 32 module Note: Beginning in cycle 47 TPP returns for (CURRENT or PRIOR) tax years can NO longer be moved TO or FROM the MFT 32 module. If action is taken to move the return to or from MFT 32 on or after cycle 202547, this will cause an unpostable to generate. The unpostable will be reassigned to the originating employee for corrective action.</p>	<p>It is between Cycles 4 - 46, see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) AND The MFT 32 module does not contain a posted TC 971 AC 111 for the same DLN or a TC 971 AC 111 that has gone UP 168 RC "0"</p>	<ul style="list-style-type: none"> Input TC 971 AC 111 on the MFT 32 module, include the DLN of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen. Exception: Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 has already been input on MFT 32 but the return did not post to MFT 30, the return will need to be reprocessed to MFT 30. See IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen

IF	AND	THEN
		<ul style="list-style-type: none">• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522• Add AMS notes for transactions completed

IF	AND	THEN
<p>2</p> <p>The return is for the current tax year 2024</p> <p>AND</p> <p>The tax return is posted as a TC 976 on the MFT 32 module</p>	<p>It is between Cycles 1 - 3 (dead cycles) or 47- 53, see <i>IRM 3.30.123-2</i>, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p> <p>AND</p> <p>The MFT 32 module does not contain a posted TC 971 AC 111 for the same DLN or a TC 971 AC 111 that has gone UP 168 RC 0</p>	<p>The 2024 tax return can NO longer be moved back to the MFT 30 module due to updated programming during Cycles 1 - 3 (dead cycles) and 47 - 53. RIVO will input MFT 32 reversal actions after dead cycles. Follow the instructions below.</p> <ul style="list-style-type: none"> • Open a control base on the MFT 32 module of the tax year in question using the following control: C#,NON-IDT,A,32RV 1487355555,* • If a TC 971 AC 111 was previously input on MFT 32, but the return did not post to MFT 30, the return must be reprocessed to MFT 30. Follow Then section instructions in box 3 below for sending the ELF/MEF or paper return to be reprocessed. Do not input the TC 971 AC 111 or open the control. Only one TC 971 AC 111 containing the same DLN can be input on the MFT 32 module. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen

IF	AND	THEN
		<ul style="list-style-type: none"> If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 WI IVO IRSERR, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 WI RICS NOIDT, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. Document the call in AMS with specific notes and required actions, such as "Valid return - Move to MFT 30") as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
3 For prior year 2023 tax return AND The valid tax return is posted as a TC 976 on the MFT 32 module	It is between Cycles 1 - 3 (dead cycles) or 47- 53 , see <i>IRM 3.30.123-2</i> , 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)	The 2023 tax return can NO longer be moved back to the MFT 30 module due to updated programming during Cycles 1 - 3 (dead cycles) and 47 - 53 . <ul style="list-style-type: none"> Follow the instructions in Then section of box 4 below

IF	AND	THEN
4 The return is for ANY year (2022 and prior), regardless of the Cycle, and the return has to be moved back FROM THE MFT 32 module AND The return/account meets one of the following: <ul style="list-style-type: none"> • The return is for tax year 2022 or prior • The return is for any tax year and a TC 971 AC 111 with the same DLN is posted on MFT 32 and the return did not post to MFT 30 • There is a TC 971 AC 111 that is UP 168 RC "0" on MFT 32 OR Return meets box 3 conditions above 	n/a	See IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees.

25.25.6.8
(06-24-2025)

Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees

- (1) Archived or deleted returns may be present due to the Taxpayer Protection Program (TPP) procedures or previous Return Integrity Verification Operations (RIVO) inventory procedures. Failed systemic MFT 32 reversals are caused when an attempt is made to move a return on or after cycle 47. If the taxpayer subsequently authenticates and verifies the return, the return must be reprocessed manually.

- RIVO may receive notification of affected accounts via referrals, correspondence, or a report of the archived returns needing treatment.
- Non-RIVO employee functions may receive an unpostable assigned to them due to input errors when attempting to move the return from MFT 32 systemically on or after Cycle 47.

Note: **If TAS issues an Operation Assistance Request (OAR) and the tax return must be sent to SP for processing, RIVO MUST send the edited tax return to TAS for expedite processing. TAS will forward the OAR to SP and will monitor the account.

Note: If the Assessment Statute Expiration Date (ASED) is imminent (within 120 days) or has expired/barred, see IRM 25.25.6.9, Statute Procedures for TPP Returns.

- (2) RIVO function employees will ensure that returns filed by the taxpayer are processed and refunds are released or applied, as necessary. If an archived or

deleted return is deemed as the taxpayer's return or the MFT 32 reversal attempt failed, employee will take the following actions to reprocess the return manually:

Reminder: To prevent delays, for any case with duplicate or multiple controls, case actions must be coordinated with the other control prior to taking any actions on the account.

IF	THEN
<p>1 RIVO Employee Actions The taxpayer's return was archived or deleted and needs to be sent to processing (returns moved to MFT 32 or that were archived/deleted in the TPP process as an ID theft return).</p>	<ul style="list-style-type: none"> • If a copy of the return is provided, prepare the return to send to processing. If no copy was provided, continue below to obtain a copy. • Paper Returns - Check MFT 32 Reversal fax mailbox for the return copy (TXMOD may show a control with activity code" RCDRTXXXXX" OR • Paper returns - Check AMS "View Images" link for a copy of the return OR • Paper Returns - If no copy found from the above search, request the return using CC ESTABDV and allow 6-8 weeks to receive the return. Add Remarks in your ESTAB request RIVO Expedite Request. • If no return is received, send a Letter 418C, Amended/Original return Unavailable; Copy Requested, to the taxpayer to request the <ul style="list-style-type: none"> • Monitor the account for the return copy and if it is not received within 45 days, follow dummy return procedures in box 2 below. • If Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP). • Once the copy of the return is obtained, continue with actions below. • All edits made on the return must be in "RED" ink, when possible • To prepare the paper or ELF/MeF return for processing, stamp the return in the upper left-hand corner using the RIVO stamp (this identifies the return should be treated as priority in SP). • Line through the DLN.

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IF	THEN
	<ul style="list-style-type: none"> • Make the following edits to the return. Edit Special Processing Code "B" to the right of the entity section. Circle out any notation of SPC "M." • Circle out any notation of "copy" or "amended." • In the signature line notate "Do not Correspond for Signature" • If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates. Note: Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information. • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents. • If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR) follow procedures in IRM 25.25.2.10, Special Procedures for Returns Previously Identified as Identity Theft. • **If TAS issues an Operation Assistance Request (OAR) and the tax return must be sent to SP for processing: after all required actions are completed, the edited tax return must be sent to TAS for expedite processing. TAS will forward the return to SP. RIVO WILL NOT open a monitor control base if sending the return to TAS for processing. TAS will monitor the account. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.

IF	THEN
	<ul style="list-style-type: none"> • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 WI IVO IRSERR, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 WI RICS NOIDT, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • If there is a TC 971 AC 506 with OMM in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 WI PRP OTHER1. • If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. • Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,RTP-MMDD,M,32RV (where MMDD is the month and day you are sending the return to SP) 1487355555,* • RIVO will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. • Once RIVO has sent the return to be reprocessed, the TPP issue was resolved and SP is processing the return. Account research must be completed to determine the status of the return. Reprocessing timeframe is normally 10-12 weeks.

IF	THEN
<p>2 RIVO Employee Actions The return could not be obtained from Files or no response was received to the Letter 418C Amended/Original Return Unavailable; Copy Requested, and the return copy was not located on "View Images" or in fax mailbox</p>	<ul style="list-style-type: none"> • The return must be reprocessed as a Dummy Return. • All edits made on the return must be in "RED" ink, when possible. • Prepare a Dummy return with all information available on CC TRDBV and other applicable command codes including all forms and schedules. • Include all payments listed on the return. • Use the form type Form 1040 for all tax years. DO NOT use Form 1040A or 1040EZ or they will be rejected by SP. • Complete all entity entries with the name, address, filing status and TIN area of the return. Include dependent information. Use the taxpayer's most current address of record. Do not use CC IRPTR data as a valid address for the taxpayer. • Enter "Prepared by IRS - Do Not Correspond for Signature" on the signature line. • Edit the return in the upper left-hand corner using the RIVO stamp (this identifies the return should be treated as priority by SP). • For DLN requirements see IRM 21.5.2.4.23.11 (2) Reprocessing "Dummy" Returns. The same DLN cannot be used for certain returns, refer to the link above for conditions. • Make the following edits to the return. Edit Special Processing Code (SPC) "B" to the right of the entity section. Circle out any notation of SPC "M." • Edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates. Note: Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information. • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents.

IF	THEN
	<ul style="list-style-type: none"> Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,* If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 WI IVO IRSERR, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 WI RICS NOIDT, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. If there is a TC 971 AC 506 with OMM in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 WI PRP OTHER1. FRE will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. Once RIVO has sent the return to be reprocessed, the TPP issue was resolved and SP is processing the return. Account research must be completed to determine the status of the return. Reprocessing timeframe is normally 10-12 weeks.

IF	THEN
<p>3 RIVO Employee Actions The MFT 32 monitor control is opened to RIVO with activity control "XXRTP-MMDD" by a NON-RIVO function</p>	<ul style="list-style-type: none"> • FRE will review the MFT 32 listing for monitor controls with the following indicators to ensure subsequent actions below are completed. • Case controls will show activity field "XXRTP-MMDD" XX = AM is Accounts Management <p>XX is the function who sent the return and MMDD is the month and day the return was sent to SP for reprocessing).</p> <ul style="list-style-type: none"> • RIVO MFT 32 team will update Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. • FRE will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 WI IVO IRSERR, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 WI RICS NOIDT, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • If there is a TC 971 AC 506 with OMM in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 WI PRP OTHER1.

- (3) For NON-RIVO employees where an archived or deleted return is deemed as the taxpayer's valid tax return or the MFT 32 reversal attempt was input and failed, employee will need to take the following actions to reprocess the valid tax return manually:

IF	THEN
<p>1 NON-RIVO Employee Actions The attempt to move the valid return from MFT 32 on or after Cycle 47 failed and the return must now be reprocessed manually</p> <p>Caution: If the MeF or paper return is a statute year case, with an imminent statute date or is now a barred return, employees must follow IRM 25.25.6.9, Statute Procedures for TPP Returns, to ensure proper actions are completed.</p>	<ul style="list-style-type: none"> • The return can no longer be moved systematically and must be reprocessed. • If the return was Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP). Continue with bullet 4 for remaining actions. • If a paper return, initiate a Form 4442, <i>Inquiry Referral</i>, to RIVO using “RIVO - TPP” queue. Include “MFT 32 Reversal Request” the taxpayer was authenticated and add the DLN of the return to be moved from MFT 32 to MFT 30. Verify the DLN number before submitting. Reverse the account markers following bullets below. • Remember to review the address and update it to the valid return address. • All edits made on the return must be in “RED” ink, when possible. • To prepare the return for processing, edit the return in the upper left-hand corner and write RIVO (to identify the return should be treated as priority). • Line through the DLN. • Make the following edits to the return. Edit Special Processing Code (SPC) “B.” Circle out any notation of SPC “M.” • Circle out any notation of “copy” or “amended.” • In the signature line notate “Do not Correspond for Signature”. • If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the “interest penalty date” in CC TRDBV, access code “IA” is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates. <p>Note: Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information.</p> <ul style="list-style-type: none"> • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents.

	<ul style="list-style-type: none"> Once the return is ready to be sent to processing, open a control base on MFT 30 with the following information: CXX,XXRTP-MMDD,M,MISC (XX is for AM and MMDD is the month and day you are sending the return to SP) 1487355555,* If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 WI IVO IRSERR, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 WI RICS NOIDT, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. If there is a TC 971 AC 506 with OMM in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 WI PRP OTHER1. RIVO will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. The timeframe is normally 10-12 weeks for processing.
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25.25.6.8.1
(10-01-2022)

**Addressing the MFT 32
TC 971 AC 111
Programming Error
Accounts**

- (1) A programming error was identified in March 2022 within the TPP MFT 32 processing. The error caused the TC 971 AC 111 transaction used to move identity theft returns to the MFT 32 module to go unpostable. There were several account scenarios caused by the programming error that may require account corrections when identified. The taxpayers were authenticated successfully and confirmed the return in question was identity theft. The employees worked the account as an identity theft determination. To identify the impacted accounts, the account will show the following actions:

- The UNP 1260 will show it was closed with a URC 6 CCC 3 (some accounts will reflect the actions below, but the UNP 1260 remains open)
- The unpostable TC 971 AC 111 transaction (some accounts may show an open unpostable control to the originating employee UNP 1680 or UNP 1735)

- CC ENMOD/IMFOLE will show the Id theft marker TC 971 AC 506 with MISC field of either WI AM OTHER OR WI PRP OTHER1 for tax year in question
- Letter 4674C was issued
- AMS notes will show there was an identity theft determination and the actions taken (i.e., move the identity theft return to MFT 32 UNP 1260 closed with URC 6 & CCC 3 and TC 971 AC 111 was input, Id theft marker, 4674C letter issued)

There are various scenarios employees may encounter on the account due to the timing of the unpostable TC 971 AC 111 transaction and posting of the TC 150 on MFT 30 or the TC 976 on MFT 32 modules. Employee must research IDRS, review AMS notes and probe the taxpayer for prior authentication results to assist with identifying the account was impacted by the TC 971 AC 111 programming error.

- (2) Employees will respond to the taxpayers using the chart below based on the criteria identified on the account.

Note: The TC 971 AC 111 programming has been fixed and workaround procedures are no longer required. Resume normal identity theft procedures.

If	And	Then
<p>the account shows the following actions</p> <ul style="list-style-type: none"> • AMS notes may confirm the identity theft determination was made • CC ENMOD shows TC 971 AC 506 MISC WI AM OTHER or WI PRP OTHER1 marker • The UNP 1260 was closed with a URC 6 CCC 3 • CC TXMOD shows the Unpostable TC 971 AC 111 transaction • The ID theft return is posted as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 150) • -R freeze is holding the credit and TC 570 present (if there is a subsequent TC 571 the refund may have been released in error and would be treated as a lost refund) 	<p>No - A freeze is present on the year in question And No subsequent return is found for the year in question (Research IDRS for other returns, such as Unpostable 1260 with different DLN, TC 976 on MFT 30 or 1040X return)</p>	<ul style="list-style-type: none"> • Advise the taxpayer of the following: • Due to a programming error the identity theft return posted in error. Apologize to the taxpayer • Corrective actions are being taken to remove the identity theft return • Verify the identity theft marker was added, if not present, add the marker • Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, was issued • If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary and issue the letter to the taxpayer • Allow 9 weeks for account correction. • If the taxpayer states they will file their return or has filed, advise the return will be processed and could take approximately 20 weeks to be processed.

If	And	Then
Same as above	-A freeze is present on the year in question or there is an IDT control	<ul style="list-style-type: none">• Advise the taxpayer of the following:• Due to a programming error the identity theft return was posted in error and the account has to be treated as an identity theft correction. Apologize to the taxpayer• Corrective actions are being taken to adjust the account to their return figures.• Verify the identity theft marker was added, if not present, add the marker• Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, was issued• If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary and issue the letter to the taxpayer• Advise the account correction could take approximately 20 weeks

If	And	Then
<p>the account shows the following actions</p> <ul style="list-style-type: none"> AMS notes may confirm the identity theft determination was made CC ENMOD shows TC 971 AC 506 MISC WI AM OTHER or WI PRP OTHER1 marker CC TXMOD shows the Unpostable TC 971 AC 111 transaction The identity theft return did not post as the TC 150 (verify the DLN of the UNP 126 and the TC 971 AC 111 MISC field match) TC 150 with a different DLN that may be the valid return (verify the DLN does NOT match the DLN TC 971 AC 111 MISC field) 	<p>The UNP 1260 with matching DLN of the TC 971 AC 111, remains Open Status A</p>	<ul style="list-style-type: none"> Advise the taxpayer of the following: Due to a programming error the identity theft return could not be removed. Apologize to the taxpayer If the Unpostable 1260 remains open, follow IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0", to resolve the unpostable. Review the account to confirm IDT actions were taken. Verify the identity theft marker was added, if not present, add the marker Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter was issued If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary, then issue the letter to the taxpayer Advise the account correction could take approximately 9 weeks

If	And	Then
<p>the account shows the following actions</p> <ul style="list-style-type: none"> AMS notes may confirm the identity theft determination was made CC ENMOD shows TC 971 AC 506 MISC WI AM OTHER or WI PRP OTHER1 marker The UNP 1260 was closed with a URC 6 CCC 3 CC TXMOD shows the unpostable TC 971 AC 111 transaction A TC 150 with DLN of the return in question (the account may show a CU 150 or DJ/DP 150) OR TC 150 with a different DLN that may be the valid return 	<p>Although CC TXMOD on MFT 30 may show the unpostable TC 971 AC 111 transaction, the MFT 32 module shows the identity theft return posted as a TC 976 (verify the DLN of the UNP 126 and the TC 971 AC 111 match the TC 976 on MFT 32 to ensure the identity theft return was moved).</p>	<ul style="list-style-type: none"> Advise the taxpayer of the following: If the TC 150 is not posted and account shows a CU 150, DJ 150 or DP 150 with DLN of return in question, advise the taxpayer the account is being monitored to ensure the identity theft return in question does not post. If the taxpayer has filed or will file, advise their return will be processed and may take approximately 20 weeks to be processed If the taxpayer has filed and the posted TC 150 is verified as the valid return, advise the taxpayer of the current status. Verify the identity theft marker was added, if not present, add the marker Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter was issued If the letter is not on CC ENMOD or taxpayer states they did not receive it, verify the address and update it, if necessary then issue the letter to the taxpayer

- (3) Employees who have or identify an open control for Unpostable 1680 or 1735 due to the TC 971 AC 111 unpostable condition can close the unpostable control base.

25.25.6.9
(10-01-2025)

**Statute Procedures for
TPP Returns**

- (1) A statute of limitation is a time period established by law to review, analyze and resolve taxpayer and/or IRS tax related issues. There are specific time limits on tax returns to assess, refund, credit and collect taxes. The Assessment Statute Expiration Date (ASED) is generally determined as three years after the return due date or the IRS received date, whichever is later. The IRS must assess any tax on the return to the account by the ASED date. The ASED is considered imminent if there are 90 days or fewer until the received date of the return plus 3 years or the due date of the return plus 3 years, whichever is later. The ASED is generally barred if the 3-year period has passed. All employees have a responsibility to protect the statute of limitations on Taxpayer Protection Program tax returns once the taxpayer authenticates and the tax return is verified.

- (2) Taxpayers who complete late TPP authentications may have a tax return that requires employees to follow statute procedures. If the taxpayer completes TPP authentication, the original return received date will be used when processing the tax return even if it was moved to MFT 32 or Archived/Deleted. The original TPP return received date will be honored, even when there are multiple duplicate returns for the same tax period. Conduct proper research to make sure the correct return received date is used when considering the statute timeframe.
- (3) Employees must treat a statute tax return as priority and follow procedures to avoid missing the statute deadlines. Updates to AMS notes are also necessary to provide details on actions taken. Following processing timeframes is important to prevent barred statute returns. Employees will conduct proper research to determine what criteria the return meets and take action as instructed.
- (4) RIVO and non-RIVO employees will follow the chart below to determine the appropriate action for statute imminent or statute barred returns:

Note: **If TAS issues an Operation Assistance Request (OAR) and the tax return must be sent to SP for processing, RIVO MUST send the edited tax return to TAS for expedite processing. TAS will forward the OAR to SP and will monitor the account.

<p>1 The ASED is more than 90 days but less than 120 days OR The return has a tax liability of zero on the total tax line of the return. Note: Non-RIVO employees will only issue a Form 4442, Inquiry Referral, to TPP e-fax by RIVO.</p>	<ul style="list-style-type: none"> • RIVO employees will take the following actions for statute returns. • Obtain the return. • If Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP). • If the return was paper filed and a copy is not available in AMS documents or TP did not provide a copy, prepare a Dummy return with all information available on CC TRDBV and other applicable command codes including entity, dependents and all forms and schedules. This should include any payments listed on the return. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1". • All edits made on the return must be in "RED" ink, when possible. • To complete the return for processing, stamp the return in the upper left-hand corner using the RIVO stamp. • Line through the document locator number (DLN). • Make the following edits to the return. Edit Special Processing Code (SPC) "B". Circle out any notation of SPC "M". • On signature line notate "Do not correspond for signature"
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	<ul style="list-style-type: none"> • Circle out any notation of “copy” or “amended”. • If not already present, edit the return received date on the return (use the original TPP return received date) see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the “interest penalty date” in CC TRDBV, access code “IA” is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates. Note: Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information. • Walk the return through SP for processing, per local procedures. • If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR), take any additional actions required per IRM 25.25.2.10, Special Procedures for Returns Previously Identified as Identity Theft. • If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to “DL” and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. • After sending the return to processing, close the RIVO correspondence control base with an activity of “NONIDTRTN” if applicable. • Open a new control base on MFT 30 with the following information: C#,RTP-MMDD,M,32RV (where MMDD is the month and day you are sending the return to SP) 1487355555,* • Document the call in AMS with specific notes and required actions, as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Timeframes for TPP returns is 9-12 weeks. Do not submit a referral to RIVO if the control base is on the account. Once a return is sent to processing, RIVO has completed their actions and is not responsible for processing time. We will monitor the case for SP action.
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<p>2 The ASED is imminent with 90 days OR less remaining and NO TC 150 is posted on the module and the return has a total tax liability greater than zero claimed on the return</p> <p>Note: Non-RIVO employees will follow all bullets, except for STARS instructions. RIVO will complete the update to STARS disposition once the case is worked.</p>	<ul style="list-style-type: none"> • RIVO and Non-RIVO employees will follow these instructions. • Prompt assessment procedures must be followed due to the imminent ASED. • Send an email to RIVO Statute Team using line should be “EXPEDITE for Quick Assessment”. The body of the email should include the TIN, tax period and DLN of the original return (TC 971 AC 121/124 MISC DLN#). • Open a new control base on MFT 30 C#,PROMT2STAT,A,MISC 1487755555,* • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 “WI IVO IRSERR”, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 “WI RICS NOIDT”, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • If there is a TC 971 AC 506 with “OMM” in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 “WI PRP OTHER1”. • Only RIVO employees - If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to “DL” and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. • Document the call in AMS with specific notes and required actions, as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
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	<ul style="list-style-type: none">• Timeframes for statute imminent returns can vary, due to the multiple steps involved in posting the assessment it may take several weeks to complete the process. Allow up to 6 - 8 weeks.• If there is a subsequent inquiry and the account shows an updated activity code "2859XXXXXX" (X = 23C date) the case is still in progress. Once the Form 2859 is sent to Accounting, RIVO must wait for the TC 971 AC 665 or the TC 370 to post to input any adjustment action.• If the activity control shows "2859XXXXXX", advise the taxpayer to allow an additional 4-6 weeks from date of the call.• If activity field does not show "2859XXXXXX", and the ASED has not barred, send a subsequent email to the mailbox above with subject line, EXPEDITE for Quick Assessment 2nd request.• If the ASED is barred, refer to box 3 below.
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The ASER is barred and the return has a tax liability greater than zero

Note: Non-RIVO employees will fax a Form 4442,

to prepare the return, include tax period, DLN of return that needs to be processed and "Dummy Return needed".

- Only RIVO employees will follow these instructions.
- Do not send the original return to processing.
- Create a dummy return with the following information:
 - ◆ All edits made on the return must be in **RED** ink, when possible.
 - ◆ Use the form type Form 1040 for all form types.
 - ◆ Add "Dummy Return" at the top of the return
 - ◆ Complete the name, address, filing status and TIN area of the return. Use the taxpayer's most current address of record. Do not use CC IRPTR data as a valid address for the taxpayer.
 - ◆ Input zeros on the lines for the adjusted gross income (AGI), the taxable income (TXI), and the tax.
 - ◆ Enter "Dummy Return Prepared by IRS - Do Not Correspond for Signature" on the signature line.
- Make the following edits to the return. Stamp the return in the upper left-hand corner using the RIVO stamp, edit SPC "B".
- Edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA". The interest penalty date is equal to the received date of the original TPP return, see IRM 3.11.3.8.2, Determining Received Dates.
- Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents.
- If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
- If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.

	<ul style="list-style-type: none"> • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1". • If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. • Open a new control base as follows: C#,DUMMY-MMDD,M,BARD 1485066666,* MMDD is the month and day the return is sent to processing • Timeframes for barred returns is 14-16 weeks due to the multiple steps involved in posting the return. Do not submit a referral to RIVO if the control base is on the account. • If after 16 weeks you see no action taken on the module, submit a subsequent Form 4442, Inquiry Referral, include "2nd request" in the notes. • Document the call in AMS with specific notes and required actions, as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
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Exhibit 25.25.6-1 (06-24-2025)**Taxpayer Protection Program (TPP) Repeater Letter 5216 - Taxpayer Cannot Authenticate**

Individuals who have failed to authenticate on the phone and in person will be given the Letter 5216, *Taxpayer Cannot Authenticate*.

The Letter 5216 is a fillable document.

The following are required fields in the Letter 5216:

- Date
- Last four digits of the taxpayer identification number (Example: Enter as ***-**-1234)
- Form
- Tax period(s) ended
- Contact telephone number – 1-800-830-5084
- IRS return address, 3651 South IH-35, Stop 6579 AUSC, Austin, Texas 73301
- Taxpayer name and address. Use the name and address of the return in question as it appears on CC TRDBV for the return that went unpostable UPC 126 RC 0 or posted with a -R freeze and shows TC 971 AC 129 MISC>DLN of return in question.
- Signature is pre-filled.

Manually input a history item on command code CC ENMOD using CC ACTON. ACTON H, L5216-YYYY and document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

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Exhibit 25.25.6-2 (07-03-2023)**Manually issuing the Letter 4883C/SP, *Potential Identity Theft during Original Processing***

Letter 4883C/SP is issued for returns selected for the Taxpayer Protection Program (TPP) process and the address on the return is in the United States. The account may contain a transaction code TC 971 action code AC 123 with a MISC field of "STEP-UP AUTH".

If the caller states they did not receive a TPP letter, the Letter 4883C/SP will be sent to the caller to the address on the return that was filed per command code CC TRDBV. The 4883C will be issued in place of the pilot Letter 6330C.

Reminder: No address will appear on the return on CC TRDBV if the return is paper filed and contains the same address as CC ENMOD.

All TPP letters are issued without a taxpayer identification number (TIN) therefore the Letter 4883C/SP must be issued without the TIN. Take the following actions to reissue the Letter 4883C/SP to the caller:

- Initiate the Integrated Automation Technologies (IAT) Letter Tool, see *IAT Letter Job Aid*
- Delete the TIN in the TIN field and replace it with an asterisk (*)

Note: When sending multiple TPP letters, the IAT tool identifies the asterisk as a duplicate TIN. Click **Override** and continue with creating the letter.

- Select paragraphs **A, B & D**
- Enter the tax year in field 01 & 04 (YYYY)
- Enter Form 1040 series type, such as, **1040/1040A/1040EZ/1040NR/1040SR**, as appropriate, in field 02
- Copy and paste the document locator number (DLN) of the return into field 03 & 14 (For example: the DLN can be copied from the CC TRDBV - STAT HIST screen or from the MISC field of the TC 971 AC 124 - if present.)
- For fields 05, 06, 11, 12, 15 and 16, enter hours of operation 7:00
- For fields 07 and 13 use "Pacific time" if control number (DLN) begins with 89, for all others use "local time"
- For field 17, use "horario del Pacífico" (Pacific Time) if control number (DLN) begins with 89, for all others use "horario local" (local time)
- Use return address code "TP"

Note: Employees on Cincinnati Service Center IDRS will input the letter with return address code "CP".

- Use signature code "CP"
- Click "SEND". A pop-up box will appear requesting the name and address for the letter. Enter the name and address as verified by the caller as it appears on the return per CC TRDBV (if present) or per CC ENMOD. For paper cases, use the address on the documentation received. Do not update the address on an account that has not been authenticated.

For RIVO External Bank Lead cases only - Issuing 4883C

- Select paragraph **A,C & D**
- Enter the tax year in field 01 & 04 (YYYY)
- Enter the Form 1040 series type, such as **1040/1040A/1040EZ/1040NR/1040SR**, as appropriate, in field 02
- Copy and paste the document locator number (DLN) of the return into field 03 & 14 (For example: the DLN can be copied from the CC TRDBV - STAT HIST screen or from the MISC field of the TC 971 AC 124 - if present.)
- For fields 08, 09, 11,12,15 and 16 enter hours of operation 7:00
- For field 10 and 13 use "Pacific time" if control number (DLN) begins with 89, for all others use "local time"

Exhibit 25.25.6-2 (Cont. 1) (07-03-2023)**Manually issuing the Letter 4883C/SP, *Potential Identity Theft during Original Processing***

- For field 17, use **horario del Pacífico** (Pacific Time) if control number (DLN) begins with 89, for all others use "horario local" (local time)
- Use return address code **TP**
- No enclosure is needed

Note: Employees on Cincinnati Service Center IDRS will input the letter with return address code "CP".

- Use signature code **CP**
- Use signature code **CP**
- Click **SEND**. A pop-up box will appear requesting the name and address for the letter. Enter the name and address as verified by the caller as it appears on the return per CC TRDBV (if present) or per CC ENMOD. For paper cases, use the address on the documentation received. Do not update the address on an account that has not been authenticated.

Exhibit 25.25.6-3 (01-23-2024)**Manually issuing the Letter 5447C/SP, *Potential Identity Theft during Original Processing, Foreign Address***

Letter 5447C/SP, *Potential Identity Theft during Original Processing; Foreign Address*, is issued for returns selected for the Taxpayer Protection Program (TPP) process and the address on the return is outside the United States (Foreign address) and the account does not contain a transaction code TC 971 action code AC 123 with a MISC field of "TAC AUTH ONLY".

If the caller states they did not receive a TPP letter, the Letter 5447C/SP will be sent to the caller to the address on the return that was filed per command code CC TRDBV.

Reminder: No address will appear on the return on CC TRDBV if the return is paper filed and contains the same address as CC ENMOD.

All TPP letters are issued without a taxpayer identification number (TIN) therefore the Letter 5447C/SP must be issued without the TIN. Take the following actions to issue the Letter 5447C/SP to the caller:

- Initiate the Integrated Automation Technologies (IAT) Letter Tool, see *IAT Letter Job Aid*
 - Delete the TIN in the TIN field and replace it with an asterisk (*)
- Note:** When sending multiple TPP letters, the IAT tool identifies the asterisk as a duplicate TIN. Click "Override" and continue with creating the letter.
- Enter the tax year in field 01 & 04 (YYYY)
 - Enter Form 1040 series type, such as, **1040/1040A/1040EZ/1040NR/1040SR**, as appropriate, in field 02
 - Copy and paste the document locator number (DLN) of the return into field 03 & 05 (For example: the DLN can be copied from the CC TRDBV - STAT HIST screen or from the MISC field of the TC 971 AC 124 - if present.)
 - Select paragraph **A, B & D**
 - For fields 08, 09, 11,12,15 and 16 enter hours of operation 7:00
 - For fields 06 - 07, enter hours of operation 7:00 a.m. to 7:00 p.m.
 - For field 08, use "Pacific time" if control number (DLN) begins with 89, for all others use "local time"
 - Enter "267-941-1083" in field 09
 - Use return address code "TP"
- Note:** Employees on Cincinnati Service Center IDRS will input the letter with return address code "CP".
- Use signature code "CP"
 - Change FAD: indicator to "#"
 - Click "SEND". A pop-up box will appear requesting the name and address for the letter. Enter the name and address as verified by the caller as it appears on the return per CC TRDBV (if present) or per CC ENMOD. Input the street address in the "Name Line 2" field, the foreign City, Zip in the "Street" field (comma between the City and Zip but no space), and the Country in the "City, State Zip" field.
 - If the letter tool gives an error message about the letter, input the "#" sign manually in the FAD field on CC LPAGE on IDRS and transmit.

For RIVO External Bank Lead cases only - Issuing 5447C

- Enter the tax year in field 01 (YYYY)
- Enter Form 1040 series type, such as **1040/1040A/1040EZ/1040NR/1040SR**, as appropriate, in field 02 & 04
- Copy and paste the document locator number (DLN) of the return into field 03 & 05 (For example: the DLN can be copied from the CC TRDBV - STAT HIST screen or from the MISC field of the TC 971 AC 124 - if present.)

Exhibit 25.25.6-3 (Cont. 1) (01-23-2024)**Manually issuing the Letter 5447C/SP, *Potential Identity Theft during Original Processing, Foreign Address***

- Select paragraph **C**
 - For fields 06 - 07 enter hours of operation 7:00
 - For field 08 use "Pacific time" if control number (DLN) begins with 89, for all others use "local time"
 - Enter "267-941-1083" in field 09
 - Use return address code "TP"
- Note:** Employees on Cincinnati Service Center IDRS will need to input the letter with return address code "CP".
- Use signature code "CP"
 - Change FAD: indicator to #
 - Click **SEND**. A pop-up box will appear requesting the name and address for the letter. Enter the name and address as verified by the caller as it appears on the return per CC TRDBV (if present) or per CC ENMOD. Input the street address in the **Name Line 2** field, the foreign City, Zip in the **Street** field (comma between the City and Zip but no space), and the Country in the **City, State Zip** field.
 - If the letter tool gives an error message about the letter, input the # sign manually in the FAD field on CC LPAGE on IDRS and transmit.

Exhibit 25.25.6-4 (06-24-2025)**Manually issuing the Letter 5747C/SP, *Potential Identity Theft during Original Processing - TAC AUTH ONLY***

Letter 5747C/SP, *Potential Identity Theft during Original Processing - TAC AUTH ONLY*, is issued for returns selected for the Taxpayer Protection Program (TPP) process and the account contains a transaction code TC 971 action code AC 123 with a "TAC AUTH ONLY" in the MISC field.

If the caller states they did not receive a TPP letter, the Letter 5747C/SP is sent to the caller to the address on the return that was filed per command code CC TRDBV.

Reminder: No address will appear on the return on CC TRDBV if the return is paper filed and contains the same address as CC ENMOD.

Note: A pilot letter will be issued starting July 2025. The new letter will now carry the FAST SMART link and QR code to the Field Assistance Scheduling Tool (FAST) for taxpayers to make their own TAC appointments.

All TPP letters are issued without a taxpayer identification number (TIN) therefore the Letter 5747C/SP must be issued without the TIN. Take the following actions to issue the Letter 5747C/SP to the caller:

- Initiate the Integrated Automation Technologies (IAT) Letter Tool, see *IAT Letter Job Aid*
- Delete the TIN in the TIN field and replace it with an asterisk (*)

Note: When sending multiple TPP letters, the IAT tool identifies the asterisk as a duplicate TIN. Click "Override" and continue with creating the letter.

- Enter the tax year in field 01 & 04 (YYYY)
- Enter Form 1040 series type, such as **1040/1040A/1040EZ/1040NR/1040SR**, as appropriate, in field 02
- Copy and paste the document locator number (DLN) of the return into field 03 (For example: the DLN can be copied from the CC TRDBV - STAT HIST screen or from the MISC field of the TC 971 AC 124 - if present.)
- Select paragraph **A**
- For fields 05, 06, 08, and 09 enter hours of operation 7:00
- For field 07 use "Pacific time" if control number (DLN) begins with 89, for all others use "local time"
- For field 10, use **horario del Pacifico** (Pacific Time) if control number (DLN) begins with 89, for all others use "horario local" (local time)

Field Changes for Pilot Letter 5747C - Coming July 2025

- For field 05 enter "assistance.for.irs.gov/scheduler"
- For fields 07 08, 10 and 11 enter hours of operation 7:00
- For field 09 use "Pacific time" if control number (DLN) begins with 89, for all others use "local time"
- For field 12, use **horario del Pacifico** (Pacific Time) if control number (DLN) begins with 89, for all others use "horario local" (local time)
- Use return address code "TP"

Note: Employees on Cincinnati Service Center IDRS will need to input the letter with return address code "CP".

- Use signature code "CP"
- Click "SEND". A pop-up box will appear requesting the name and address for the letter. Enter the name and address as verified by the caller as it appears on the return per CC TRDBV (if present) or per CC ENMOD.

For RIVO External Bank Lead cases only - Issuing 5747C

- Enter the tax year in field 01 (YYYY)

Exhibit 25.25.6-4 (Cont. 1) (06-24-2025)**Manually issuing the Letter 5747C/SP, *Potential Identity Theft during Original Processing - TAC AUTH ONLY***

- Enter Form 1040 series type, such as **1040/1040A/1040EZ/1040NR/1040SR**, as appropriate, in field 02 & 04
- Copy and paste the document locator number (DLN) of the return into field 03 (For example: the DLN can be copied from the CC TRDBV - STAT HIST screen or from the MISC field of the TC 971 AC 124 - if present.)
- Select paragraph **B**
- For fields 05, 06, 08, and 09 enter hours of operation 7:00
- For field 07 use "Pacific time" if control number (DLN) begins with 89, for all others use "local time"
- For field 10, use **horario del Pacífico** (Pacific Time) if control number (DLN) begins with 89, for all others use "horario local" (local time)

Field changes for Pilot Letter 5747C - Coming July 2025

- For field 05 enter "assistance.for.irs.gov/scheduler"
- For fields 07 08, 10 and 11 enter hours of operation 7:00
- For field 09 use "Pacific time" if control number (DLN) begins with 89, for all others use "local time"
- For field 12, use **horario del Pacífico** (Pacific Time) if control number (DLN) begins with 89, for all others use "horario local" (local time)
- Use return address code "TP"

Note: Employees on Cincinnati Service Center IDRS will need to input the letter with return address code "CP".

- Use signature code "CP"
- Click "SEND". A pop-up box will appear requesting the name and address for the letter. Enter the name and address as verified by the caller as it appears on the return per CC TRDBV (if present) or per CC ENMOD.

Exhibit 25.25.6-5 (07-03-2023)**Manually issuing the Letter 5071C/SP, Potential Identity Theft During Original Processing with Online Option**

Letter 5071C/SP is issued for accounts meeting specific criteria. The letter provides a web address to the *Identity and Tax Return Verification Service* landing page located via the IRS.gov website.

If the caller states they did not receive a TPP letter, the Letter 5071C/SP will be sent to the caller to the address on the return that was filed per command code CC TRDBV. The 5071C will be issued in place of the pilot Letter 6331C.

Reminder: No address will appear on the return on CC TRDBV if the return is paper filed and contains the same address as CC ENMOD.

All TPP letters are issued without a taxpayer identification number (TIN) therefore the Letter 5071C/SP must be issued without the TIN. Take the following actions to reissue the Letter 5071C/SP to the caller:

- Initiate the Integrated Automation Technologies (IAT) Letter Tool, see *IAT Letter Job Aid*
- Delete the TIN in the TIN field and replace it with an asterisk (*)
- Note:** When sending multiple TPP letters, the IAT tool identifies the asterisk as a duplicate TIN. Click **Override** and continue with creating the letter.
- Select paragraph **A, C & E**
- Enter the tax year in field 01 & 04 (YYYY)
- Enter the Form 1040 series type, such as **1040/1040A/1040EZ/1040NR/1040SR**, as appropriate, in field 02
- Copy and paste the document locator number (DLN) of the return into field 03 & 05 (For example: the DLN can be copied from the CC TRDBV - STAT HIST screen or from the MISC field of the TC 971 AC 124 - if present.)
- For fields 06, 07, 09, and 10 enter hours of operation 7:00
- For field 08, use **horario del Pacifico** (Pacific Time) if control number (DLN) begins with 89, for all others use "horario local" (local time)
- For field 11 use "Pacific time" if control number (DLN) begins with 89, for all others use "local time"
- Use return address code "TP"
- No enclosure is needed
- Note:** Employees on Cincinnati Service Center IDRS will input the letter with return address code "CP".
- Use signature code "CP"
- Click "SEND". A pop-up box will appear requesting the name and address for the letter. Enter the name and address as verified by the caller as it appears on the return per CC TRDBV (if present) or per CC ENMOD. For paper cases, use the address on the documentation received. Do not update the address on an account that has not been authenticated.

For RIVO External Bank Lead cases only - Issuing 5071C

- Select paragraph **A, D & E**
- Enter the tax year in field 01 & 04 (YYYY)
- Enter the Form 1040 series type, such as **1040/1040A/1040EZ/1040NR/1040SR**, as appropriate, in field 02
- Copy and paste the document locator number (DLN) of the return into field 03 & 05 (For example: the DLN can be copied from the CC TRDBV - STAT HIST screen or from the MISC field of the TC 971 AC 124 - if present.)
- For fields 06, 07, 09, and 10 enter hours of operation 7:00
- For field 08, use **horario del Pacifico** (Pacific Time) if control number (DLN) begins with 89, for all others use "horario local" (local time)
- For field 11 use "Pacific time" if control number (DLN) begins with 89, for all others use "local time"

Exhibit 25.25.6-5 (Cont. 1) (07-03-2023)**Manually issuing the Letter 5071C/SP, Potential Identity Theft During Original Processing with Online Option**

- Use return address code **TP**
- No enclosure is needed

Note: Employees on Cincinnati Service Center IDRS will input the letter with return address code "CP".

- Use signature code **CP**
- Use signature code **CP**
- Click **SEND**. A pop-up box will appear requesting the name and address for the letter. Enter the name and address as verified by the caller as it appears on the return per CC TRDBV (if present) or per CC ENMOD. For paper cases, use the address on the documentation received. Do not update the address on an account that has not been authenticated.

Exhibit 25.25.6-6 (06-24-2025)**Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen**

The transaction code TC 971 action code AC 121, TC 971 AC 124, and the TC 971 AC 129; must be reversed when the identity of the taxpayer is authenticated and the Taxpayer Protection Program (TPP) issue is resolved.

To reverse the TC 971 AC 121 - input a TC 972 AC 121. To reverse the TC 971 AC 124 - input a TC 972 AC 124. To reverse the TC 971 AC 129 - input a TC 972 AC 129. Follow the chart below to input the TC 972 AC 121, TC 972 AC 124, or TC 972 AC 129, as applicable.

Reminder: If the account is a “first time filer” account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.

Note: **When reversing a marker manually or via the IAT TVT tool, if there are multiple markers with matching date and DLN in the MISC field, reversing one marker TC 971 AC 124 with matching date and DLN in the MISC field will reverse all matching markers. Do not input multiple TC 972 AC 124 for matching markers, or it will result in UNP 1680. If there are additional markers with different date/MISC DLN a separate reversal must be input. Follow same rules if there are matching date/MISC DLN.

The following is an example of command code CC FRM77, inputting TC 972 AC 121 or TC 972 AC 124 or TC 972 AC 129

```
FRM77 NNN-NN-NNNN MFT>NN TX-PRD>201N12 PLN-NUM> NM-CTRL>NAME TC>972 TRANS-
REGISTER-IND> PSTNG-DLAY-CD> FLC> EXTENSION-DT> TC93X-EMP-CD> TRANS-
DT>MMDDYYYY CLOSING-CD> RESP-UNIT/JURISDICTION-CD> TC148-CD> BANKRUPT-CD> DLN-
CD> BL-LOC-CD> LAST-RET-AMT-CD> TC480-SC-CD> CYCLE> APP-OFF-CD> CSED-CD> BOD-
CD> BOD-CLIENT-CD> SEQ-NUM> REVERSAL-DLN> SECONDARY-DT> CAF-CD> TC971/151-
CD>121/124/129 TC550-DEFINER-CD> FEMA-NUM> ULC> FREEZE-RELEASE-AMT> ABA-NUM>
TC46X-GRP-CD> TC583-DEFINER-CD> TDI-SELECT-CD> XREF-TIN> XREF-NM-CTRL> XREF-TX-
PRD> XREF-PLN-NUM> XREF-MFT> MISC> CORR-DT-IND> REFILE-LIEN-IND> 2032-IND>
NSD TPP RESOLVED
```

Complete the fields of the CC FRM77 as shown below:

- The TIN, MFT, TX-PRD and NAME fields will auto populate. Do not make any changes to the fields.
- Input **972** in the **TC** field.
- Input the **matching posted date of the TC 971 AC 121, the TC 971 AC 124, or the TC 971 AC 129**, as appropriate, in the **TRANS-DT** field.
- Input **121, 124, or 129** (as appropriate) in the **TC971/151-CD** field.
- For TC 972 AC 121 or 124 **MISC** field, use the same DLN of the MISC field in the matching TC 971 AC 121 or 124
- The TC 972 AC 129 MISC field **must** be populated. the underscore must be placed between the last six digits of the DLN and the literal, except for 1040X TC 971 AC 129 reversals.
 - Last 6 DLN_ IDT (Identity Theft)
 - Last 6 DLN_NONIDT (Non IDT with no 052 or 052 without a match to the DLN of the TPP return in question)
 - Last 6 DLN_NONIDT052 (Non IDT with a 971 052 on the module with the same DLN as the TPP return in question)
 - Last 6 DLN_NONIDTBKLD (NON IDT with a BKLD in the MISC field of the related TC 971 AC 129)
- To reverse the TC 971 AC 129 NNNNNNNNNNNNNN 1040X marker, input a TC 972 AC 129 MISC field>NNNNNN NONIDT 1040X for Non Id theft determination, and a TC 972 AC 129 MISC field>NNNNNN IDT 1040X for Id theft determination. The NNNNNN is the last 6 digits of the DLN in MISC field of the TC 971 AC 129. Do not use an underscore between the DLN and NONIDT 1040X

Exhibit 25.25.6-6 (Cont. 1) (06-24-2025)

Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen

or DLN and IDT 1040X leave a space in between. **The TVT will have the 1040X MISC fields available on July 1, 2024, until then, input these manually.

- Input Remarks: **NSD TPP RESOLVED.**

Exhibit 25.25.6-7 (07-01-2022)**Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries**

Select the appropriate Account Management Services (AMS) issue for the Taxpayer Protection Program (TPP) inquiry per the tables below.

Toll-Free Customer Service Issues (For example: CSRs answering APP 20/21) - TPP-AM:

Sub Issue	Issue Selection
1.1	TPP-AM Letter received/refer to TPP
1.2	TPP-AM - No DLN - Letter lost, destroyed, stolen/letter reissued
1.3	TPP-AM - No DLN - Letter not on hand/Call back
1.4	TPP-AM - No DLN - Letter not received/letter reissued
1.5	TPP-AM - Other
1.6	TPP-AM Refer to TAC
1.7	TPP-AM - Taxpayer Claimed Identity Theft/Archive return

Toll-Free TPP Customer Service Issues (CSRs answering APP 18/19) - TPP-CSR:

Sub Issue	Issue Selection
3.1	TPP-CSR - Basic Disclosure Failed
3.2	TPP-CSR - Basic Disclosure Failed/High Risk - Failed
3.3	TPP-CSR - High Risk Failed
3.4	TPP-CSR - High Risk Passed
3.5	TPP-CSR - No DLN - Letter lost, destroyed, stolen/letter reissued
3.6	TPP-CSR - No DLN - Letter not on hand/Call back
3.7	TPP-CSR - No DLN - Letter not received/letter reissued
3.8	TPP-CSR - Non TPP/refer to other toll-free
3.9	TPP-CSR - Other
3.10	TPP-CSR - Other Step-up Auth-Failed (reserved)
3.11	TPP-CSR - Other Step-up Auth-Passed (reserved)
3.12	TPP-CSR - Other Third Party Appointment
3.13	TPP-CSR - POA-Failed

Exhibit 25.25.6-7 (Cont. 1) (07-01-2022)**Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries**

Sub Issue	Issue Selection
3.14	TPP-CSR - Refer to TAC
3.15	TPP-CSR - Repeater/5216 issued
3.16	TPP-CSR - Return verification/Call back
3.17	TPP-CSR - TAC too far/Reply by mail
3.18	TPP-CSR - Taxpayer Claimed Identity Theft/ Archive return
3.19	TPP-CSR - Third-Party Failed

Toll-Free TAC Appointment line for TPP Issues (CSRs answering APP 55/56) - TPP-Appointment:

Sub Issue	Issue Selection
2.1	TPP-Appointment - Other
2.2	TPP-Appointment - Send Other (reserved)
2.3	TPP-Appointment - Send to TAC
2.4	TPP-Appointment - TAC too far/Reply by mail

TAC In-Person Processing for TPP Issues (TACs):

Sub Issue	Issue Selection
5.1	TPP-TAC - Failed
5.2	TPP-TAC - Other
5.3	TPP-TAC - Other Step-up Auth-Failed (reserved)
5.4	TPP-TAC - Other Step-up Auth-Passed (reserved)
5.5	TPP-TAC - Passed
5.6	TPP-TAC - Repeater/5216 issued

RIVO Paper Processing for TPP Letter Replies:

Sub Issue	Issue Selection
4.1	TPP-Paper - Documents Failed
4.2	TPP-Paper - Documents Passed
4.3	TPP-Paper - Other
4.4	TPP-Paper - Other Step-up Auth-Failed (reserved)

Exhibit 25.25.6-7 (Cont. 2) (07-01-2022)**Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries**

Sub Issue	Issue Selection
4.5	TPP-Paper - Other Step-up Auth-Passed (reserved)
4.6	TPP-Paper - Refer to TAC
4.7	TPP-Paper - Repeater/5216 issued
4.8	TPP-Paper - Taxpayer Claimed Identity Theft/ Archive return

Exhibit 25.25.6-8 (01-13-2025)

Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen

The following is an example of command code CC FRM77, inputting transaction code TC 971 action code AC 111

FRM77 **NNN-NN-NNNN** MFT>**NN** TX-PRD>**201N12** PLN-NUM> NM-CTRL>**NAME** TC>**971** TRANS-REGISTER-IND> PSTNG-DLAY-CD> FLC> EXTENSION-DT> TC93X-EMP-CD> TRANS-DT> CLOSING-CD> RESP-UNIT/JURISDICTION-CD> TC148-CD> BANKRUPT-CD> DLN-CD> BL-LOC-CD> LAST-RET-AMT-CD> TC480-SC-CD> CYCLE> APP-OFF-CD> CSED-CD> BOD-CD> BOD-CLIENT-CD> SEQ-NUM> REVERSAL-DLN> SECONDARY-DT> CAF-CD> TC971/151-CD>**111** TC550-DEFINER-CD> FEMA-NUM> ULC> FREEZE-RELEASE-AMT> ABA-NUM> TC46X-GRP-CD> TC583-DEFINER-CD> TDI-SELECT-CD> XREF-TIN> XREF-NM-CTRL> XREF-TX-PRD> XREF-PLN-NUM> XREF-MFT> MISC>**NNNNNNNNNNNNNNNN** 1 space **NN** (00=notice suppression, 01=issue notice CORR-DT-IND> REFILE-LIEN-IND> 2032-IND> **NSD IDT** or **NSD NON IDT**

Input a TC 971 AC 111 on MFT 30 to post a return to MFT 32. Input a TC 971 AC 111 on MFT 32 when a TC 976 is present and the return needs to be moved to MFT 30. The TIN, MFT, TX-PRD, and NAME fields will auto fill. Complete the input fields on the CC FRM77 screen as shown:

Note: Ensure the tax period is correct for the return you are moving to MFT 32 (tax year 2024 or 2023) and it is before Cycle 47. If it is on or after Cycle 47 the transaction will go unpostable and will have to be corrected.

Note: During **Cycles 1 - 3 (dead cycles) or 47 - 53**, NO tax return can be moved TO OR FROM MFT 32. If action is taken to move the return to MFT 32 during these cycles, this will cause an unpostable transaction to generate and be reassigned to the employee for corrective action.

- Input **971** in the **TC** field
- Leave the **TRANS-DT** field blank, it will auto fill with the current date after transmitting
- Input **111** in the **TC971/151-CD** field
- Input the **DLN (without dashes) of return to be moved, a space and the notice suppression, "00"**, in the **MISC** field
- In the remarks field, input **NSD IDT** for identity theft determinations and to force the return to post to MFT 32. Input in the remarks field, **NSD NON IDT** when moving the return from MFT 32 to MFT 30.

Exhibit 25.25.6-9 (10-01-2023)**Return Integrity Verification Operations (RIVO) Taxpayer Protection Program (TPP) Correspondence Controls**

Return Integrity Verification Operations (RIVO) will control Taxpayer Protection Program (TPP) responses to the generic assignment number 1485000006 and one of the following IDRS categories. The assignment number will change when the case is assigned to an RIVO employee for resolution.

Work Type	IDRS Control Category
Letter 4883/6330C/SP	4883/6330
Letter 5071/6331C/SP	5071/6331
Letter 5447C/SP	5447
Letter 5747C/SP	5747
Letter 6167C	6167
Letter 5216	5216
TPP response without a letter (USE ONLY when NO TPP letter is present on CC ENMOD or TXMOD)	TWRR
Identity Theft	NCAT
Form 1040X	TPRQ
Paper Form 4442	TWRO

Exhibit 25.25.6-10 (06-24-2024)**Return Integrity Verification Operations (RIVO) Control Base Activity Fields for Taxpayer Protection Program (TPP)**

Return Integrity Verification Operations (RIVO) will utilize various activity fields to identify actions taken or needing to be taken on the account. Below is a listing of some of the activity fields used by RIVO.

ACTIVITY FIELD	DESCRIPTION
TPPMMXXXXX	Regular Taxpayer Protection Program (TPP) response received
TPPEXMMXXX	TPP Expedites
1040XMMXXX	Response contains a Form 1040X
4442MMXXXX	Paper 4442
IDTMMXXXXX	Response shows identity theft (IDT)
NONIDTRTN	Non-Identity Theft Return determination made - RIVO case closed
IDTRTN	Identity Theft Return determination made - RIVO case closed
SENT2TAC	The response could not be authenticated. Letter 6167C Identity Authentication Incomplete (IMF) sent advising the respondent to visit the local Taxpayer Assistance Center (TAC) - RIVO case closed
FAILEDAUTH	The response could not be authenticated. Letter 5216 Taxpayer Cannot Authenticate, sent - RIVO case closed
RTN2PROC	A return provided by the taxpayer was sent to Submission Processing (SP) - RIVO case closed
1040X2AM	A Form 1040X was routed to Account Management - RIVO case closed
1040X2SP	A Form 1040X was routed to SP - RIVO case closed
NONIDT, NONIDTRESQ, NONIDTBKLD, IDT	Used to identify an action needed by the analyst on accounts when the TC 971 AC 129 was reversed - monitoring control
MFT32REV	Return is being moved from MFT 32 to MFT 30 - monitoring control
RTP-MMDD	Archived/deleted return or return from MFT 32 is being sent to SP for processing (MMDD is the month and day the return is sent to SP) - monitoring control

Exhibit 25.25.6-10 (Cont. 1) (06-24-2024)**Return Integrity Verification Operations (RIVO) Control Base Activity Fields for Taxpayer Protection Program (TPP)**

ACTIVITY FIELD	DESCRIPTION
XXRTP-MMDD	Archived/deleted return or return from MFT 32 is being sent to SP for processing (MMDD is the month and day the return is sent to SP) - monitoring control
IDTXXXXXX	Moving returns to MFT 32 - TC 971 AC 111 Programming Error Cases
ESTAB1 OR ESTAB2	Return was requested from Files - monitoring control
CRTTY	The return in question is trying to process to the incorrect tax year - monitoring control
ERRORCASE	Control placed on incorrect module - closed control
NOTIVO	No RIVO involvement or RIVO no longer has authority on the case - closed control
CL2AM, CL2EXAM, CL2WOW, CL2AQC	Correspondence is a misroute and was routed to the correct function/process - closed control
NEEDAU	Means it needs to be checked for authentication
NEEDDM	Dummy return needs to be completed and sent to processing (Statute year)
NEEDDRXXXX	Return needs to be printed from EUP or CC TRPRT or requested from Files - Activity used by FRE analyst to identify action needed by RIVO TE
NEEDVRXXXX	Return needs to be verified - Activity used by FRE analyst to identify action needed by RIVO TE
NEEDRRXXXX	Refund needs to be released - Activity used by FRE analyst to identify action needed by RIVO TE
NEEDLTXXXX	A Letter 0418C Amended/Original Return Unavailable; Copy Requested, needs to be issued - Activity used by FRE analyst to identify action needed by RIVO TE