



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.25.13

AUGUST 15, 2025

EFFECTIVE DATE

(10-01-2025)

PURPOSE

- (1) This transmits revised IRM 25.25.13, Revenue Protection, Account Resolution for Return Integrity Verification Operations (RIVO).

MATERIAL CHANGES

- (1) IRM 25.25.13.1.3, updated link to IRM. IPU 25U3276 issued 05-13-2025.
- (2) IRM 25.25.13.3, added new table for SMS cases. IPU 25U0159 issued 02-05-2025.
- (3) IRM 25.25.13.3, removed the table and instructions for 4442 referrals. IPU 25U0159 issued 02-05-2025.
- (4) IRM 25.25.13.3, removed the table and current instructions for Transcript inventory. IPU 25U0159 issued 02-05-2025.
- (5) IRM 25.25.13.3, added clarifying note to table. IPU 25U3415 issued 06-18-2025.
- (6) IRM 25.25.13.3.1, added clarifying language and updated table. IPU 25U3415 issued 06-18-2025.
- (7) IRM 25.25.13.3.2, created a new subsection for OAR directives. IPU 24U1167 issued 11-27-2024
- (8) IRM 25.25.13.3.3, created new subsection for 4442 referral directives. IPU 25U0159 issued 02-05-2025.
- (9) IRM 25.25.13.3.3, added clarifying note to table. IPU 25U3415 issued 06-18-2025.
- (10) IRM 25.25.13.3.3, added clarifying information and updated links. IPU 25U3276 issued 05-13-2025.
- (11) IRM 25.25.13.3.4, updated identifying number in second paragraph. IPU 25U3276 issued 05-13-2025
- (12) IRM 25.25.13.3.4, updated verbiage and removed extra line breaks from table. IPU 25U3415 issued 06-18-2025.
- (13) IRM 25.25.13.3.4, created new subsection for Transcript inventory and updated the instructions. IPU 25U0159 issued 02-05-2025.
- (14) IRM 25.25.13.4.3, added clarifying verbiage. IPU 25U0159 issued 02-05-2025.
- (15) IRM 25.25.13.5, added additional instructions. IPU 25U0159 issued 02-05-2025.
- (16) IRM 25.25.13.5, added link to another IRM, updated tolerance information, and added note that was previously removed. IPU 25U3276 issued 05-13-2025
- (17) IRM 25.25.13.6, added instructions to the table. IPU 25U0159 issued 02-05-2025.
- (18) IRM 25.25.13.6, added notes to the table and updated instructions to include updating IDRS activity code. IPU 25U3444 issued 06-27-2025.
- (19) IRM 25.25.13.7, added reminder to check tax liability when working statute cases. IPU 25U0159 issued 02-05-2025.

- (20) IRM 25.25.13.7, added clarifying notes to table. IPU 25U3276 issued 05-13-2025.
- (21) IRM 25.25.13.8, added clarifying note to table. IPU 25U3276 issued 05-13-2025.
- (22) IRM 25.25.13.9, updated link to Credit Elect IRM. IPU 25U0159 issued 02-05-2025.
- (23) IRM 25.25.13.9, added additional information to table in paragraph 3. IPU 25U3276 issued 05-13-2025.
- (24) IRM 25.25.13.9, added clarifying language and updated table. IPU 25U3415 issued 06-18-2025.
- (25) IRM 25.25.13.9, added link to Exhibit 25.25.13-7. IPU 25U3444 issued 06-27-2025.
- (26) IRM 25.25.13.10, corrected broken link in paragraph 3. IPU 25U0159 issued 02-05-2025.
- (27) IRM 25.25.13.10, added clarifying verbiage to paragraph (1) and updated the note. IPU 25U3276 issued 05-13-2025.
- (28) IRM 25.25.13.10, updated/added notes to table. IPU 25U3415 issued 06-18-2025,
- (29) Exhibit 25.25.13-1, added reminder to input as stand-alone note and updated information in the table. IPU 25U3276 issued 05-13-2025.
- (30) Exhibit 25.25.13-5, replaced RICS RIVO - UP 147 RC6/7 queue with RIVO BMF IDT queue in the table. IPU 25U0159 issued 02-05-2025.
- (31) Exhibit 25.25.13-6, updated table formatting. IPU 25U3415 issued 06-18-2025.
- (32) Exhibit 25.25.13-7, added new exhibit for input of TC 972 AC 199. IPU 25U3415 issued 06-18-2025.
- (33) Updated grammar throughout, including punctuation and spelling, to adhere to plain language policies. IPU 25U0159 issued 02-05-2025.

EFFECT ON OTHER DOCUMENTS

IRM 25.25.13 dated September 30, 2024 (effective October 1, 2024) is superseded. This IRM incorporates the following IRM Procedural Updates (IPU) IPU 24U1167 issued 11-27-2024, IPU 25U0159 issued 02-05-2025, IPU 25U3276 issued 05-13-2025, IPU 25U3415 issued 06-18-2025, IPU 25U3444 issued 06-27-2025.

AUDIENCE

Campus employees in Return Integrity Verification Operations

Denise D. Davis
Director, Return Integrity Verification Program Management
(RIVPM)
Taxpayer Service

25.25.13

Account Resolution for Return Integrity Verification Operations (RIVO)

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25.25.13.1
(02-03-2022)
Program Scope and Objectives

- (1) Purpose and Program Goals: This IRM section provides guidance for Return Integrity Verification Operations (RIVO) employees when reviewing Individual Master File (IMF) or Business Master File (BMF) returns for possible identity theft, false income and/or withholding. These returns are scored through the Dependent Database (DDB) or the Return Review Program (RRP) system. These returns may be unable to be worked systemically and therefore will require a manual resolution.
- (2) Audience: The intended audience for this IRM is RIVO employees.
- (3) Policy Owner: The Return Integrity Verification Program Management (RIVPM) is the policy owner of this program.
- (4) Program Owner: RIVPM is the program office responsible for oversight over this program.
- (5) Primary Stakeholders: The primary stakeholder is RIVO, and organizations that collaborate with them.
- (6) Program Goals: Program goals for the program are in the Operation Guidelines as well as IRM 1.4.10, *Return Integrity & Verification Operation Managers Guide*.
- (7) This section provides guidance for resolving accounts with RIVO involvement.

25.25.13.1.1
(09-23-2019)
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
 - Protecting taxpayer's rights while protecting revenue

25.25.13.1.2
(04-13-2020)
Program Management and Review

- (1) The program has reports to track the inventory, including receipts and closures such as the Return Integrity Verification Operations (RIVO) Monthly Performance Comparison Report. 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*.

25.25.13.1.3
(05-13-2025)
Authority

- (1) Refer to the following:
 - IRM 1.2.2, *Service-wide Policies and Authorities, Service-wide Delegations of Authority*

- IRM 1.2.1.5.10, *Policy Statement 4-21, Selection of Returns for Examination*.
- IRM 1.1.13.4, *Return Integrity & Compliance Services (RICS)*
- IRC 6402(a), Authority to make credits or refunds
- IRC 6401, Amounts treated as overpayments
- IRC 6404, Abatements of tax
- IRC 6213, Requirements for a statutory notice, including math error authority

25.25.13.1.4
(08-15-2025)
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 1.1.13.5, *Return Integrity & Compliance Services (RICS)*.

25.25.13.1.5
(08-15-2025)
Terms and Acronyms

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

25.25.13.1.6
(12-09-2020)
Related Resources

- (1) The related resources listed below may be required for account research and issue resolution. These related resources can be accessed through the IRS Intranet-Service-wide 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*
 - IRM 4, *Examining Process*
- (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 Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information, see *TBOR*.

25.25.13.2
(09-23-2019)
Account Resolution Overview

- (1) This Internal Revenue Manual (IRM) provides the procedures for the Return Integrity Verification Operations (RIVO) function to make adjustments through the Integrated Data Retrieval System (IDRS) involving various Master File Tax Codes (MFTs). The procedures included in this IRM provide account adjustment instructions that may not be covered by procedures in other IRMs.
- (2) Adjustments may need to be made to accounts where the process has stopped or failed, and the return has not been treated or completed. General adjustments are changes made on Individual Master File (IMF) and Business

Master File (BMF) accounts. Adjustments may be required because of various work streams or referral processes such as:

- Withholding Only Work (WOW) - accounts involving only wages and withholding (no refundable credits)
- Automated Questionable Credits (AQC) - accounts with refundable credits requiring statutory notice of deficiency processing that protects the taxpayer's right to petition tax court
- Taxpayer Protection Program (TPP) - Identity authentication process
- Frivolous Return Program (FRP) - Frivolous filings
- Statute Imminent or Statute Expired with or without credits
- Internal Transcripts
- Taxpayer Correspondence
- Form 4442, Inquiry Referral
- Operational Assistance Requests (OARs)
- Electronic Fraud Detection System (EFDS) and Scheme Tracking and Referral System (STARS)

25.25.13.3
(06-18-2025)
Account Resolution Research

- (1) Inquiries to Return Integrity Verification Operations (RIVO) may be received from internal sources via Form 4442, *Inquiry Referral*, Operations Assistance Requests (OARs), Manual Referrals and Transcripts.
- (2) Research the Integrated Data Retrieval System (IDRS) for relevant RIVO markers, transactions, letters issued, and/or freeze conditions.
- (3) Research for potential statute concerns that may impact the Assessment Statute Expiration Date (ASED) or the Refund Statute Expiration Date (RSED).
- (4) Research the Electronic Fraud Detection System (EFDS), the Scheme Tracking and Referral System (STARS) and/or Accounts Management Services (AMS) for relevant notes or taxpayer contact.
- (5) Once the process that failed/stopped is identified, follow the table below to resolve the account.

IF	THEN
Operations Assistance Request (OAR) is received from the Taxpayer Advocate Service (TAS)	Refer to IRM 25.25.13.3.2, <i>Operations Assistance Requests (OARs) Received in Return Integrity and Verification Operations (RIVO)</i> .
Identity Theft is confirmed	Follow the procedures outlined in IRM 25.25.4, <i>Return Integrity & Verification Identity Theft Return Procedures</i> (for IMF accounts) or IRM 25.25.1.3, <i>Return Integrity and Verification Operations (RIVO) BMF IDT Procedures</i> (for BMF accounts)

Original return has credits(s) related to possible Social Media Schemes (SMS), such as Credits for Sick and Family Leave for Certain Self Employed Individuals and/or Fuel Tax Credit and the refund is still being held	Use the table in paragraph 6 below to determine if the return meets Frivolous Return Program (FRP) referral criteria Note: Do not refer to FRP if the account contains a TC 811
4442 referral is received	Refer to IRM 25.25.13.3.3, <i>4442 Inquiries</i> , for detailed instructions on how to resolve the case
Transcript Inquiry is received	Refer to IRM 25.25.13.3.4, <i>Transcript Inquiries</i> , for detailed instructions on how to resolve the case

- (6) For original returns claiming Social Media Scheme credits, refer to the table below.

Note: Do not refer cases claiming overstated withholding through this process. Overstated withholding cases are being referred through a systemic process.

IF the original return contains	AND meets the conditions below	THEN refer to the Frivolous Return Program (FRP)
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[illegible]

		<p>If the return is cleared (i.e., frivolous criteria not met), the FRP Coordinator will update the existing FRP control and reassign to the originator with the following control: C##, FRPCLEARED, A, FRP3. The RIVO employee who initiated the referral will take the following actions to resolve the case:</p> <ul style="list-style-type: none">• The return will be worked following existing procedures per inventory type. Refer to IRM 25.25.13.3.2, <i>Operations Assistance Requests (OARs) Received in Return Integrity and Verification Operation (RIVO)</i>, IRM 25.25.13.3.3, <i>4442 Inquiries</i>, and IRM 25.25.13.3.4, <i>Transcript Inquiries</i>, for instructions
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		<p>If the return is cleared (i.e., frivolous criteria not met), the FRP Coordinator will update the existing FRP control and reassign to the originator with the following control: C##, FRPCLEARED, A, FRP3. The RIVO employee who initiated the referral will take the following actions to resolve the case:</p> <ul style="list-style-type: none">• The return will be worked following existing procedures per inventory type. Refer to IRM 25.25.13.3.2, <i>Operations Assistance Requests (OARs) Received in Return Integrity and Verification Operation (RIVO)</i>, IRM 25.25.13.3.3, <i>4442 Inquiries</i>, and IRM 25.25.13.3.4, <i>Transcript Inquiries</i>, for instructions
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- 25.25.13.3.1
(06-18-2025)
Previously Identified as Identity Theft
- (1) When research shows the account is not identity theft (IDT), but was previously treated as IDT, RIVO TEs must reinstate the return following normal adjustment procedures using the xMend Tool. See the *xMend Tool Job Aide* for additional information. After the return has been reinstated, follow the chart below.

Note: If the ASED is expired follow IRM 25.25.13.7, *Barred Assessments*.

If	Then
1 The return verifies per IRM 25.25.3.4, <i>Income Verification using Command Code (CC) IRPTR</i>	<ul style="list-style-type: none"> • Release the refund, follow IRM 25.25.13.9, <i>Releasing the Refund</i> • Input notes in the Electronic Fraud Detection System (EFDS) documenting the information received • Update the disposition to “DL” to remove the return from the Scheme Tracking and Referral System (STARS) • Add a note in STARS using the applicable reason as noted in Exhibit 25.25.13-1, <i>STARS Delete Reasons</i> • Input/Update AMS notes per IRM 21.2.2.4.5(10), <i>Account Management Services (AMS)</i> • Ensure all Return Integrity Verification Operations (RIVO) control bases are closed
2 The return doesn’t verify per IRM 25.25.3.4, <i>Income Verification using Command Code (CC) IRPTR</i>	<ul style="list-style-type: none"> • Refer to the appropriate work stream as identified in IRM 25.25.13.3, <i>Account Resolution Research</i> • Input notes in EFDS documenting the information received • Input/Update AMS notes per IRM 21.2.2.4.5(10), <i>Account Management Services (AMS)</i>

25.25.13.3.2
(11-27-2024)

Operations Assistance Requests (OARs) Received in Return Integrity and Verification Operation (RIVO)

- (1) The following procedures are for Return Integrity and Verification Operations (RIVO) employees who process Operations Assistance Requests (OARs) received from the Taxpayer Advocate Service (TAS). Refer to IRM 25.30.8, *Service Level Agreement between the Taxpayer Services Division and the Taxpayer Advocate Service* and IRM 25.30.8-1, *TS SLA Addenda*, for additional information about Form 12412, *Operations Assistance Request*.
- (2) Research IDRS for relevant markers, transactions, letters issued, and/or freeze conditions. Complete research using the applicable section of IRM 25.25, *Revenue Protection*, according to the inventory type (e.g., FRP, AQC, TPP, etc.).

- (3) For OARs that require expedite processing, RIVO will acknowledge the receipt of the OAR within one (1) workday. The RIVO employee assigned to the OAR will provide their decision within three (3) workdays from the acknowledgement date.
- (4) For OARs that do not require expedite processing, RIVO will acknowledge receipt of the OAR within three (3) workdays. If necessary, the RIVO employee assigned to the OAR will negotiate with the TAS employee a reasonable timeframe for OAR resolution.
- (5) If there is not clear instruction on the OAR indicating the inventory type, RIVO employees will research the account to determine the appropriate work stream. If research yields no clear indication, RIVO employees may reach out to TAS and request additional information.

Note: Regular timeframes must still be met. The OAR must be acknowledged. The OAR must be acknowledged within one day on expedited cases and three days on non-expedited cases. The TE must reach out to TAS within five days to request additional information when needed.

- (6) It is the receiving employee's responsibility to either ensure the OAR is worked to conclusion, or to ensure it is internally routed to be rejected or worked in another RIVO treatment stream, if applicable. Use the table below to resolve the account.

IF	THEN
The OAR from TAS is identified as a mis route (e.g., does not belong in RIVO) before being assigned to a TE	<p>The RIVO employee assigning OARs will forward to the RIVO TAS liaison to be rejected back to TAS as a mis route.</p> <p>Note: The RIVO TAS liaison must verify all OARs before rejecting to TAS.</p>

<p>The OAR cannot be worked by the assigned employee (e.g., the employee is trained to work TPP inventory and is assigned an OAR that belongs to BMF IDT)</p>	<p>The assigned employee will immediately route the OAR to their Lead.</p> <ul style="list-style-type: none"> The Lead will coordinate with the RIVO TAS liaison for routing/reassigning to the appropriate RIVO work group. The RIVO TAS liaison will notify TAS of the transfer via secure email. <p>Note: If the OAR is routed to the incorrect unit location because the routing information on the addendum has changed but has not been updated, the RIVO TAS liaison will route the OAR to the correct unit location and provide the assigned TAS employee with the new routing information.</p>
<p>The employee assigned to the OAR is trained to work the inventory type</p>	<p>Follow procedures outlined in IRM 25.25, <i>Revenue Protection</i>, for that inventory type and work/close the case accordingly.</p>

25.25.13.3.3 (06-18-2025) 4442 Inquiries

- (1) A written/electronic referral is initiated (in limited instances) when a taxpayer inquiry cannot be resolved during initial contact. Return Integrity Verification Operation (RIVO) may receive written referrals documented on Form 4442 , Inquiry Referral, or Electronic Form 4442 (e-4442).

- (2) Referrals in an incorrect queue should be forwarded to the Lead via Account Management Services (AMS).

Note: Some scenarios in the table below provide specific information needed for forwarding the case to your Lead. Those that do not, enter the note "Incorrect queue" and include a reference to IRM 25.25.13-5, *RIVO Form 4442 Queues*, and the correct queue where the referral belongs.

- (3) Referrals that are not RIVO inventory (i.e., no RIVO markers, transactions, freeze conditions or letters are present) should be forwarded to the Lead to be rejected to the originator.
- (4) Once the process that failed/stopped is identified, follow the table below to resolve the account. After the case is resolved, ensure the e-4442 is closed

and applicable notes are left in AMS. See IRM 21.2.2.4.5(10), *Account Management Services (AMS)*, for additional information.

IF a 4442 referral is received	AND	THEN
1. ATAO	The account contains an open ATAO control	Close the 4442 referral in AMS with the note "CLOSE2OAR"
2. AQC Conditions	<p>Any of the following markers are present:</p> <ul style="list-style-type: none"> Transaction Code (TC) 971 with Action Code (AC) 140, with the MISC field containing the inventory type TC 971 AC 128, with the MISC field "AQCPTC191" or "AQCPTC195" AND a TC 810 with a memo amount Letter 4800C was sent Letter 3219C was sent STARS disposition AQ, TT, E6 (current if within 6 months) TC 971 AC 122, with the MISC field containing the inventory type <p>Note: TC 971 AC 122 with Rules 7S, 7S1, 7V, and 7W1 are not AQC indicators without a subsequent TC 971 AC 122 with another inventory type in the MISC field. If Rules 7S, 7S1, 7W1 and/or 7V are the only indicators, see row 20 below</p>	<p>If the refund is held and AQC markers have been present for more than 60 days since the TC 971 AC 122 or 140 posted:</p> <ul style="list-style-type: none"> Work per AQC process outlined in IRM 25.25.7, <i>Automated Questionable Credit Program</i> <p>If the refund is still held, and it's been less than 60 days since the TC 971 AC 122 or 140 posted:</p> <ul style="list-style-type: none"> Forward to Lead to be rejected to originator with the note "Timeframe not met"

3. WOW Conditions	Any of the following are present: <ul style="list-style-type: none"> • CP 05A • DQ adjustment, QRPA category code base open or closed with IRDS 1483XXXXXX • Posted adjustment and withholding removed by RIVO, no Reason Code (RC) 139 on an account with no credits • STARS disposition MA 	<p>If the refund is still being held and it's been more than 60 days since the WOW marker posted or letter was sent:</p> <ul style="list-style-type: none"> • Work per WOW process outlined in IRM 25.25.11, <i>Withholding Only Work (WOW) (Notice CP 05A) Procedures</i> <p>If the Refund is still being held and it's been less than 60 days since the WOW marker posted or letter was sent:</p> <ul style="list-style-type: none"> • Forward to Lead to be rejected to the originator with the note "Timeframe not met"
4a. Exam Conditions	The refund is still being held by RIVO (CP 05A may have been sent) and Exam adjusted the account with a TC 300/301	<ul style="list-style-type: none"> • Release the refund. Follow IRM 25.25.13.9, <i>Releasing the Refund</i>, for instructions • Update STARS disposition to CL5
4b. Exam Inventory	-L freeze is posted	<ul style="list-style-type: none"> • Do not reverse RIVO markers • Forward to Lead to reject to originator with the note "L freeze to be worked by Exam"
5a. -A Freeze	There is a RIVO control to 1487777777	Work per IRM 25.25.13.4.3, <i>Resolving Accounts assigned to 1487777777</i>

<p>5b. -A Freeze</p>	<p>There is no RIVO control to 1487777777</p>	<p>Forward to Lead to be rejected to Accounts Management (AM) per IRM 21.5.6.4.35.3.1(2) , -R Freeze Phone Procedures for Accounts with Return Integrity Verification Operations (RIVO) Involvement, with the note “-A freeze, work per IRM 21.5.6.4.35.3.1(2)”. Do not reverse RIVO markers</p> <p>Exception: If there is an unresolved unpostable (UP) 126 and the return is a true duplicate of the posted TC 150, follow the guidance in box 8 below</p>
<p>6. P- Freeze</p>	<p>The account contains a posted TC 720 and the refund is still being held</p>	<p>Research the account to determine the correct program or workstream</p> <ul style="list-style-type: none"> • If TE is trained to resolve, work case according to existing IRM guidance. • If TE is not trained to resolve case, forward to Lead for reassignment to the appropriate <i>RIVO External Leads POC</i>.

<p>7. TC 841 posted to the account</p>	<p>The refund is still being held and:</p> <ul style="list-style-type: none"> • The Document Locator Number (DLN) of the posted TC 841 contains the following blocking series: 77711, 77712, 77713, or 77714, see 7a • The TC 841 DLN does not contain the blocking series numbers listed above, see 7b <p>Exception: Accounts containing a TC 841 DLN with blocking series 77712 or 77714 followed by a TC 971 AC 129 with “BKLD” or “IVO EL IDT” in the MISC field are considered TPP bank leads and should not be sent back to External Leads</p>	<p>7a. Forward to Lead for referral to RIVO P&A POCs for External Leads. The account will be re-searched to determine the appropriate work stream. Include the note “Per CSR IRM 21.5.6.4.31.2, <i>P- Freeze with RIVO Involvement</i>”</p> <ul style="list-style-type: none"> • RICS RIVO - CP53A Reject 17 (TC841 DLN blocking series 77711) • RICS RIVO - CP53B Reject 18 (TC 841 DLN blocking series 77712) • RICS RIVO - CP53C Reject 19 (TC 841 DLN blocking series 77713) • RICS RIVO - CP53B Reject 23 (TC 841 DLN blocking series 77714) <p>7b. Research account to determine the appropriate work stream. Follow the guidance in this table for resolution</p>
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<p>8. The referral is from a phone assistor or TAC office visit</p>	<p>The refund is still being held and/or no refund has been issued or any of the following are present:</p> <ul style="list-style-type: none"> • Posted TC150/976 and a subsequent open UP 126 RC 0 <p>Note: May contain reversed/unreversed TC 971 AC 129, 121, or 124</p> <ul style="list-style-type: none"> • Posted TC 150 and an unreversed TC 971 AC 129 with no open control to IRDS number 14873XXXXX • Posted TC 150 and a TC 971 AC 129 with a corresponding TC 972 AC 129, including the reversal of the return information • No posted TC 150 and an open UP 126 RC 0 <p>Note: May contain reversed/unreversed TC 971 AC 129, 121, or 124</p> <p>Note: Do not reject if the referral is from a paper related case (e.g., CII correspondence) and any of the bullets above apply. Work the related case per IRM 25.25.6, <i>Taxpayer Protection Program</i> procedures</p>	<p>Forward to Lead to be rejected to the originator for TPP resolution. Add note "AM to follow TPP IRM 25.25.6.5", <i>Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors</i></p>
<p>9. The account contains a posted TC 150 and a TC 971 AC 129, 121, or 124 (reversed or unreversed), however, AMS notes indicate the taxpayer was authenticated and the TPP issue was resolved</p>	<p>The refund is still being held by other RIVO freezes (e.g., P- or -R) or RIVO markers and there is no open/unresolved UP 126</p>	<p>Consider the TPP issue resolved. Identify the issue holding the refund and work the account per the appropriate work stream</p> <ul style="list-style-type: none"> • Follow the appropriate box in this table for resolution

10. Returns in ACE Adjustment	The TPP process has been completed and the refund is still being held	Follow the instructions outlined in IRM 25.25.2.16, <i>Process Status (PS) 30 Identity Theft False Positive Screening Procedures</i> , for resolution
11a. The return is on MFT 32	<p>All the following conditions are true:</p> <ul style="list-style-type: none"> It is the taxpayer's valid return CC TRDBV shows a closed U126 0 CC TXMODA shows a posted TC 971 AC 111 posted on MFT 30 The return is either current year or preceding year 	<p>Forward to Lead to be rejected to originator. Include the note "AM to follow IRM 25.25.6.7.1", <i>Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria & Procedures</i></p> <p>Note: Do not reject if the referral is from a paper related case (e.g., CII correspondence). Work the TPP related case per IRM 25.25.6, <i>Taxpayer Protection Program</i> procedures</p> <p>Note: Do not reject if there is a posted TC 971 AC 111 on MFT 32 that was unsuccessful. Follow normal procedures to reprocess the return</p>
11b. The return is on MFT 32	<p>All the following conditions are true:</p> <ul style="list-style-type: none"> It is the taxpayer's valid return CC TRDBV shows an U126 0 CC TXMODA does NOT show a posted TC 971 AC 111 on MFT 30 <p>Note: CC TRDBV will show SPC "T" under codes if Submission Processing moved the return to MFT 32</p>	Forward to Lead to be rejected to originator with the note "Return moved to MFT 32 by another function"
11c. The return is on MFT 32	The return is 2 years or more than the current tax year and is an ELF, MEF, or paper return	Follow MFT 32 reversal procedures in IRM 25.25.6.7.1.2, <i>Return Integrity Verification Operations (RIVO) Employees - MFT 32 Reversal Inquiries & Resolution Actions</i>

<p>12. The return is archived or deleted</p>	<p>RIVO archived or deleted the return, see 12a.</p> <p>RIVO did not delete the return (the return was archived or deleted by another function), see 12b.</p>	<p>12a. Follow the procedures in IRM 25.25.6.8, <i>Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees</i></p> <p>12b. Forward to Lead to be rejected to the originator with the note "Return not archived/deleted by RIVO"</p> <p>Note: Do not reject if the referral is from a paper related case (e.g., CII correspondence). Work the TPP related case per IRM 25.25.6, <i>Taxpayer Protection Program</i> procedures</p> <p>Note: CC TRDBV will show SPC "T" under codes if Submission Processing moved to MFT 32</p>
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<p>13a. The return is NOT in STARS</p>	<p>The refund is being held by RIVO and the return does not verify per IRM 25.25.3.4, <i>Income Verification Using Command Code (CC) IRPTR</i></p>	<p>Research IDRS to confirm if an interim letter 2645C or 2644C was issued. If 2645C or 2644C has not been issued and the return has been in verification for longer than 60 days:</p> <ul style="list-style-type: none"> • Issue a 2644C letter. Refer to the Letter Guide on the <i>SERP- RIVO Portal</i> for additional information • Close the 4442 <p>If 2645C or 2644C has been issued and it's been less than 120 days since the issuance date:</p> <ul style="list-style-type: none"> • Reject the 4442 • STARS will update automatically to move the return after the IDOC(s) are systemically verified <p>If 2645C or 2644C has been issued and it's been more than 120 days since the issuance date:</p> <ul style="list-style-type: none"> • Prior year returns must be manually added to STARS • If the return cannot be manually added to STARS, add the case to the Mass Push spreadsheet and open a control base: C#,MASSPUSH,B,MISC*,* • After the return posts in STARS, close the mass push control base and send the case for manual referral <p>Reminder: A mass pushed case cannot refer systemically</p>
<p>13b. The return is NOT in STARS</p>	<p>The refund is being held by RIVO and the return does verify per IRM 25.25.3.4, <i>Income Verification Using Command Code (CC) IRPTR</i></p>	<p>Follow IRM 25.25.13.9, <i>Releasing the Refund</i>, for instructions on how to resolve current year and prior year returns</p>

<p>14a. The return IS in STARS</p>	<p>The refund is being held by RIVO and the return does not verify per IRM 25.25.3.4, <i>Income Verification Using Command Code (CC) IRPTR</i></p>	<p>Prior year returns and STARS disposition is older than 6 months:</p> <ul style="list-style-type: none"> Follow the instructions in IRM 25.25.13.5, <i>Manual Referrals</i> <p>Current year returns and STARS disposition is NR, Rejected (i.e., XE, XA, or XQ), or blank more than 120 days:</p> <ul style="list-style-type: none"> Send the case for manual referral <p>Note: If the STARS disposition is in a closed status (e.g., AL, QL, CL, or WL), elevate to your Lead</p> <p>Reminder: TEs must monitor the account for 120 days (for current year) or 6 months (for prior year) before sending the return for manual referral</p>
<p>14b. The return IS in STARS</p>	<p>The refund is being held by RIVO and the return:</p> <ul style="list-style-type: none"> Does verify per IRM 25.25.3.4, <i>Income Verification Using Command Code (CC) IRPTR</i> <p>OR</p> <ul style="list-style-type: none"> Can be re-filed per IRM 25.25.2.2, <i>Data Mining Screening</i>, (e.g., the return has estimated tax payments equal to or larger than the amount of refund requested) 	<p>Follow IRM 25.25.13.9, <i>Releasing the Refund</i>, for instructions on how to resolve. Update STARS disposition to DL</p>

15. BMF Returns	The refund is being held by RIVO	Follow the procedures outlined in IRM 25.25.1, <i>Return Integrity and Verification Operation Business Master File Procedures</i> , to resolve the case Note: If TE is not trained on BMF returns , forward to Lead to be rejected to the originator with the note "Return to originator, BMF queue per IRM 25.23.11.6.3(9) or Fax 844-201-5531"
16. The return contains Schedule C, Household Help (HSH) , or Schedule K-1 income		Work per IRM 25.25.2.16, <i>Process Status (PS) 30 Identity Theft False Positive Screening Procedures</i> , boxes 1, 2, and/or 3, as applicable
17. Frivolous Inventory	The return does not meet SMS conditions outlined in IRM 25.25.13.3, <i>Account Resolution Research</i> , and any of the following are true: <ul style="list-style-type: none"> • Open FRIV control base 14867-14869 • TC 810 - 4 • TC 971 AC 089 • -E freeze • F- freeze • Letter 3176C issued to taxpayer • CP 72 issued to taxpayer Note: Refer to IRM 25.25.10, <i>Frivolous Return Program</i> , for additional information	Refer to RIVO Frivolous Filer Program (FRP) Note: If the FRP control base is closed and/or updated to FRP cleared and there is no -E freeze or F- freeze, work the account using the applicable scenarios from this table Note: A FRP control closed with "CLSD2RIVPM" indicates there is ongoing FRP involvement. These cases should be treated as accepted by FRP. Do not open another control to FRP

<p>18. The return is a Full Year Prisoner and a General Agreement on Tariffs and Trade (GATT) return as described in IRM 25.25.9.4, <i>General Agreement on Tariffs and Trade (GATT) Returns</i></p>	<p>18a. The return is in EFDS, the TC 971 AC 199 GATT EFDS marker is present, and the income verifies.</p> <p>18b. The return is in STARS.</p> <p>Note: If there are AQC markers on the account, follow box 2 above.</p> <p>Note: Only forward the Form 4442 for the AQC queue if the AQC markers listed in box 2 above are present.</p>	<p>18a. Return is in EFDS:</p> <ul style="list-style-type: none"> • Refile the return <p>18b. Return is in STARS and is a current year return, update the disposition to TT.</p> <p>If the STARS disposition has already been updated to TT and it has been less than 6 months:</p> <ul style="list-style-type: none"> • Consider the case referred <p>If the STARS disposition has already been updated to TT, it has been longer than 6 months, and there are no AQC markers on the account</p> <ul style="list-style-type: none"> • Close the 4442 and send the case for Manual Referral • Input AMS note "Income Verified OK, referred to AQC for treatment."
<p>19. -K Freeze</p>	<p>The account has RIVO involvement or unreversed markers</p> <p>Note: There may be instances when an account has previous action by Error Resolution or Accounts Management and the refund is being held with a -K freeze to allow RIVO to complete the review</p>	<p>Use the table to determine the appropriate work stream for account resolution</p>
<p>20. The account contains a TC 971 AC 122</p>	<p>The refund is being held by RIVO and the MISC field of the TC 971 AC 122 is 7S, 7S1, 7V or 7W1</p>	<p>Follow the instructions in IRM 25.25.2.17, <i>RIVO Process Status (PS)55 Screening Procedures</i>, to screen and disposition the return</p>

25.25.13.3.4
(06-18-2025)
Transcript Inquiries

- (1) Transcript inventory is sorted in mass into RIVO work streams and then assigned to each team, as resources allow, based on inventory type. Transcript inventories include:

- AQC
- WOW
- FRP
- External Lead
- IDT Tool Rejected

- (2) Transcript inventory can generally be identified by the IDRS number and category code. The IDRS number will likely be 1487500000 or 1487599988. The control category usually contains either "AM" or "ST".
- (3) If an employee receives a transcript for an inventory type they are not trained in, return to Lead to be reassigned.
- (4) See the table below for additional information.

IF a Transcript Inquiry is received containing	THEN
An open ATAO control	Close the transcript control with "CLOSE2OAR"
AQC Conditions	<p>If the TE is trained to work AQC inventory:</p> <ul style="list-style-type: none"> Work per AQC process outlined in IRM 25.25.7, <i>Automated Questionable Credit Program</i> <p>If the TE is not trained to work AQC inventory:</p> <ul style="list-style-type: none"> Forward to Lead to be re-assigned <p>Note: If there is an open AQC control, close the transcript control "CL2AQC"</p>
WOW Conditions	<p>If the TE is trained to work WOW inventory:</p> <ul style="list-style-type: none"> Work per WOW process outlined in IRM 25.25.11, <i>Withholding Only Work (WOW) (Notice CP05A) Procedures</i> <p>If the TE is not trained to work WOW inventory:</p> <ul style="list-style-type: none"> Forward to Lead to be re-assigned <p>Note: If there is an open WOW control, close the transcript control "CL2WOW"</p>

FRP Conditions	<p>If the TE is trained to work FRP inventory:</p> <ul style="list-style-type: none"> • Work per FRP process outlined in IRM 25.25.10, <i>Frivolous Return Program</i> <p>If the TE is not trained to work FRP inventory:</p> <ul style="list-style-type: none"> • Forward to Lead to be re-assigned <p>Note: If there is an open FRP control or a FRP control closed with CLSD2RIVPM, close the transcript control "CL2FRP"</p>
External Leads Conditions	<p>If the TE is trained to work External Lead inventory:</p> <ul style="list-style-type: none"> • Work per External Lead process outlined in IRM 25.25.8, <i>Revenue Protection External Lead Procedures</i> <p>If the TE is not trained to work External Lead inventory:</p> <ul style="list-style-type: none"> • Forward to Lead to be re-assigned <p>Note: If there is an open External Lead control, close the transcript control "CL2BKLD"</p>
IDT Tool Rejected cases	<p>If the TE is trained to work Account Resolution inventory:</p> <ul style="list-style-type: none"> • Work per guidance provided in IRM 25.25.4, <i>Integrity & Verification Identity Theft Return Procedures</i> <p>If the TE is not trained to work Account Resolution inventory:</p> <ul style="list-style-type: none"> • Forward to Lead to be reassigned

25.25.13.4
(04-13-2020)
**Resolving Accounts
Assigned To
14877XXXXXX**

(1) Other functions assign cases to Return Integrity Verification Operations (RIVO) for resolution.

- The account is assigned to 1487755555, see IRM 25.25.13.4.1, *Resolving Accounts Assigned To 1487755555*.
- The account is assigned to 1487766666, see IRM 25.25.13.4.2, *Resolving Accounts Assigned To 1487766666*.

- The account is assigned to 1487777777, see IRM 25.25.13.4.3, *Resolving Accounts Assigned To 1487777777*.

25.25.13.4.1
(09-23-2019)
**Resolving Accounts
Assigned To 1487755555**

- (1) This is inventory reassigned to Return Integrity Verification Operations (RIVO) by Statute because RIVO removed the return data and now new information shows the return was filed by the true owner of the taxpayer identification number (TIN). Cases assigned to this queue must have more than 120 days remaining on the assessment statute expiration date (ASED).
- (2) Confirm that the original return was filed by the TIN owner.
- (3) Determine how many days remain on the ASED. If there are less than 90 days remaining on the ASED follow prompt assessment procedures. See IRM 25.25.13.6, *Prompt Assessments*. If there are more than 90 days remaining on the ASED, input the adjustment to correct the account back to the original return data.

25.25.13.4.2
(09-23-2019)
**Resolving Accounts
Assigned To 1487766666**

- (1) This inventory is being reassigned to RIVO by Statute because RIVO removed the return data and now new information shows the return was filed by the true owner of the TIN. Cases assigned to this queue must have less than 120 days remaining on the assessment statute expiration date (ASED) or the ASED has expired.
- (2) Confirm that the original return was filed by the TIN owner.
- (3) If the ASED has not expired, but has 90 days or less remaining, follow IRM 25.25.13.6, *Prompt Assessments*.
- (4) If there are more than 90 days remaining on the ASED, input the adjustment to correct the account back to the original return data.
- (5) If the ASED has expired, follow IRM 25.25.13.7, *Barred Assessments*.

25.25.13.4.3
(02-05-2025)
**Resolving Accounts
Assigned To 1487777777**

- (1) This process was developed to address accounts where multiple returns were filed and the returns are not verifiable per IRM 25.25.3.4, *Income Verification using Command Code (CC) IRPTR*, and the account contains prior RIVO involvement.
- (2) The IRM 25.23.4.8.2.1, *Identity Theft (IDT) with RIVO Involvement*, specifically states that the year involved with the case must have prior RIVO involvement. If there is no prior RIVO involvement, the case must be rejected back to the originator.

If	And	Then
<p>1 The transaction code (TC) 976 income and withholding is verifiable per IRM 25.25.3.4, <i>Income Verification using Command Code (CC) IRPTR</i>, or the income is from Schedule C or Household Help (HSH). Exception: If the TC 150 was reversed and it is determined that it was backed out in error, see box 5 or 6 below.</p>		<ul style="list-style-type: none"> Reject the case back to the originator. Re-control the open control base to the originator with "REJECT2AM" in the activity field. Input/Update AMS notes per IRM 21.2.2.4.5(10), <i>Account Management Services (AMS)</i>. Update the Scheme Tracking and Referral System (STARS) Category to "5" Disposition "CL".
<p>2 The TC 976 income and withholding is not verifiable per IRM 25.25.3.4, <i>Income Verification using Command Code (CC) IRPTR</i>.</p>	the TC 976 return is a true duplicate of the TC 150.	<ul style="list-style-type: none"> Research the account to determine why the TC 150 did not go through appropriate treatment stream. Input a TC 290 for .00 with a hold code 4 to remove the -A freeze. Work/refer to the appropriate treatment stream per IRM 25.25.13.3, <i>Account Resolution Research</i>. Input/Update AMS notes per IRM 21.2.2.4.5(10), <i>Account Management Services (AMS)</i>.
<p>3 The TC 976 income and withholding is not verifiable per IRM 25.25.3.4, <i>Income Verification using Command Code (CC) IRPTR</i>.</p>	the TC 976 return is not a true duplicate of the TC 150 and either return was filed by the taxpayer identification number (TIN) owner.	<ul style="list-style-type: none"> Reject the case back to the originator. Re-control the open control base to the originator with "REJECT2AM" in the activity field. Input/Update AMS notes include which return RIVO deemed IDT and which return was filed by the TIN owner, per IRM 21.2.2.4.5(10), <i>Account Management Services (AMS)</i>. Update STARS Category for returns in STARS to "5" Disposition "CL".

If	And	Then
4 The TC 976 income and withholding is not verifiable per IRM 25.25.3.4, <i>Income Verification using Command Code (CC) IRPTR</i> .	the TC 976 return is not a true duplicate of the TC 150 and neither return was filed by the TIN owner.	<ul style="list-style-type: none"> Update the control base activity to "IDTHEFT" and the category to "NCAT". Resolve the account per IRM 25.25.4, <i>Integrity & Verification Identity Theft Return Procedures</i>.
5 The TC 150 income and withholding is verifiable per IRM 25.25.3.4, <i>Income Verification using Command Code (CC) IRPTR</i> , but was backed out in error.	the taxpayer's original information must be restored and the ASED is not expired.	<ul style="list-style-type: none"> There are more than 90 days left on the ASED, restore the taxpayer's account to the original return data and release the refund as appropriate. If the ASED is not expired, but has 90 days or less remaining, follow IRM 25.25.13.6, <i>Prompt Assessments</i>.
6 The TC 150 income and withholding is verifiable per IRM 25.25.3.4, <i>Income Verification using Command Code (CC) IRPTR</i> , but was backed out in error.	the taxpayer's original information must be restored, the ASED is expired, and there is a tax liability greater than zero.	Follow procedures in IRM 25.25.13.7, <i>Barred Assessments</i> .
7 RIVO receives an E-4442	The IDOC is in a Verification status, prior to IRP being fully loaded	Follow guidance in IRM 25.25.2.3, <i>Command Code (CC) IRPTR Return Verification During the Screening Process</i> .

25.25.13.5
(05-13-2025)
Manual Referrals

(1) A Manual Referral is an unverifiable return that cannot be referred systemically through the Scheme Tracking and Referral System (STARS). Manual referrals may not have all Return Integrity Verification Operations (RIVO) markers, as the account was stopped somewhere in the process.

(2) Manual Referrals, once identified, must be referred to the appropriate work stream.

Note: See the table in paragraph 7 below for additional information.

(3) General Rules to follow before referring:

- Do not** refer returns that have a previous adjustment on the account.
Exception: Accounts with a TC 290 .00 posted can still be referred.
- Do not** refer any return that already has a -L freeze on command code (CC) TXMODA, or CC AMDISA is showing an Exam Audit is open.

- **Do not** refer any returns with -A freeze. Follow IRM 25.25.13.3, *Account Resolution Research*.
- **Do not** refer through the manual process if you have zeroed out the return.
- **Do not** refer a return if it is true identity theft. These must be worked by Tax Examiners using guidance found in IRM 25.25.4, *Return Integrity & Verification Identity Theft Return Procedures*.
- **Do not** refer any return that can be sent systemically through the Electronic Fraud Detection System (EFDS)/STARS.
- **Do not** refer any current processing year return that is disposition in STARS to AA (Accepted by AM) or AE (Accepted by Exam) or MA (Manual Disallowance Adj Necessary Man WOW ref). Prior year can be referred.

Note: Prior year AA or AE can be referred. Prior Year MA do not need to be manually referred as they are already in the WOW inventory.

- **Do not** refer any international or foreign returns.
- If the return is in an identity theft disposition (process status (PS) 49) in EFDS, you can still refer the return if the taxpayer has passed authentication and the DLN of the TC 150 is the true taxpayer's return.
- All returns for all spreadsheets should be pushed into STARS. See the *Mass Push Instructions* for additional information. See exception for General Agreement on Tariff and Trades (GATT) returns.
- **Do not** update the return dispositions in EFDS/STARS. This will be done by the **National** point of contact (POC) once the referral is accepted and it's updated to E7 for WI Exam, E8 for Small Business Self Employed (SBSE) Exam, E5 for Withholding Only Work (WOW), or E6 for Automated Questionable Credits (AQC).
- Reverse any offsets on the account. Follow IRM 21.4.6.2, *What Is a Refund Offset?*, for offset types and restrictions.
- All income documents in EFDS must be verified and contain notes in EFDS.
- You must ensure all refunds have been stopped.
- The TC 150 must be posted to CC TXMODA before sending the return through the manual referral process.

Note: Do not resubmit any returns that were previously submitted within the last 60 days.

- (4) If the return originated in the Taxpayer Protection Program (TPP), ensure there is a TC 971 AC 052 present on the account and the MISC field is **NOT** "RRPIDT". If no TC 971 AC 052 is present, or the account has TC 971 AC 052 with a MISC field "RRPIDT", release the refund per 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*, and do not refer within RIVO (AQC/WOW/EXAM).
- (5) For accounts that did not originate in TPP, a TC 971 AC 052 is not required to continue with RIVO processes. Determine the reason for the refund hold and ensure the return is referred to the appropriate work stream.
- (6) The manual referral spreadsheet can be found on the RIVO Portal Accounts Resolution program page under the selection *Manual Referral Spreadsheet*.

Prior to referring the spreadsheet, the TE will need to review it to ensure it meets the referral category criterion before submitting the referral.

- When the spreadsheet is completed, close the Transcript control base in IDRS or Form 4442 , *Inquiry Referral*, in AMS. Open a new control base to your IDRS number with the following information in the chart below:

Exception: Do **NOT** open a new control base on OAR referrals to WOW and AQC. Leave open the existing OAR control and follow procedures in the Table per paragraph 7 below.

IF	THEN
WOW	C#, Man2WOW,B,MISC *,*
AQC	C#, Man2AQC,B,MISC *,*
EXAM	C#, Man2EXAM,B,MISC*,*

- Every field must be filled out. There should be **NO BLANKS**. All Yes and No answers must show as “YES” or “NO”.

Exception: Column header “Exam Comments”, “To be filled out by receiver”, and “Date Sent”, must be left blank.

- Input in the Site column, the TE’s Site name.
- Input the tax period in the following format: “20XX12”. It must have all six digits.
- Taxpayer identification numbers (TINs) must include hyphens.
- Do not alter the columns or tabs on the spreadsheet. For example, if you only have submissions for AQC-GATT, do not delete the other tabs.
- Enter a note into EFDS, the manual referral spreadsheet and tab completed. For example, AQC tab, “AQC - MISC”.
- Leads will send the original team spreadsheets to the site POC, using the most current revision.

(7) Follow the Table below for Manual Referral criteria:

Caution: The thresholds listed in the Table below for manual referral criteria, **do not apply** to External Lead, Prisoner Lead and Criminal Investigation (CI) case referrals. See IRM 25.25.2-4, *Tolerance Chart*, for the selection tolerance. Use the External Lead tolerance for CI referrals.

If	Then
WOW – prior year processing year with false or inflated withholding (no income-based refundable credits such as Recovery Rebate Credit, Excess Withholding, Premium Tax Credit with no TC 971-128 with MISC field AQCPTC191 or AQCPTC195)	<ul style="list-style-type: none"> Input the information on the WOW spreadsheet on the “WOW” tab If the case is an Operations Assistance Request (OAR), refer the return to your RIVO OAR liaison for a TAS referral

If	Then
<p>AQC-GATT – Wages and withholding must verify per IRPTR and meet tolerances outlined in IRM 25.25.2.13, <i>Prisoner Returns</i>. The Taxpayer must be a full-year prisoner and the return must claim earned income and the Earned Income Tax Credit (EITC) and/or Additional Child Tax Credit (ACTC). See IRM 25.25.9.4, <i>General Agreement on Tariffs and Trade (GATT) Returns</i>, for additional information</p>	<ul style="list-style-type: none"> Input the information on the AQC spreadsheet on the “AQC - GATT” tab If the case is an Operations Assistance Request (OAR), refer the return to your RIVO OAR liaison for a TAS referral
<p>AQC - MISC - Add to this tab any returns with false or inflated wages/withholding with refundable credits (i.e., Earned Income Tax Credit (EITC), American Opportunity Tax Credit (AOTC), Making Work Pay Credit (MWP), Additional Child Tax Credit</p> <p>Note: Cases that met the criteria for W&I Exam, will now be referred to AQC-MISC</p>	<ul style="list-style-type: none"> Input the information on the AQC spreadsheet on the “AQC - MISC” tab If the case is an OAR, refer the return to your RIVO OAR liaison for a TAS referral
<p>AQC Statute Returns with Credits - Add to this tab all returns with refundable credits where the statute date has expired or is within one year and one month of expiring. It does not matter if the return would normally go on the EXAM spreadsheet. This tab is for all statute returns or returns with only one year and one month or less left on Assessment Statue Expiration Date (ASED) with refundable</p>	<ul style="list-style-type: none"> Input the information on the AQC spreadsheet on the “AQC STATUE RTNS WITH CREDIT” tab If the case is an OAR, refer the return to your RIVO OAR liaison for a TAS referral

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If	Then
<p>SBSE Exam - Add to this tab returns with Schedule C, Schedule E, or Schedule F, or Form 2106, <i>Employee Business Expenses</i>. Must also have wages/withholding that do not verify and credits claimed. May also have HSH income</p> <p>Note: A Schedule C loss greater than \$25,000 can be referred to SBSE Exam even when wages and withholding verify</p>	<ul style="list-style-type: none"> • Input the information on the Exam spreadsheet on the "SBSE EXAM" tab • If return has both Schedule C and HSH, notate in the comments column that there is both Schedule C and HSH. These must <p>These returns must also have wages and or withholding that do not verify</p> <ul style="list-style-type: none"> • If referring an OAR to Exam, keep the OAR control base open until the -L freeze posts to CC TXMODA. This process can take up to five weeks from the time the referral is sent to the POC, so request an extension if needed. Five weeks should cover the time from when the referral is made to when the case appears on CC AMDISA

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25.25.13.6
(06-27-2025)
Prompt Assessments

(1) What is a Prompt Assessment?

A Prompt Assessment is required when the taxpayer identification number (TIN) owners' return, with a tax greater than zero, was removed (zeroed out) or was not assessed **and** the Assessment Statute Expiration Date (ASED) is within 90 days of expiring.

If	Then
<p>the TIN owners return was backed out and needs to be re-instated.</p>	<ul style="list-style-type: none"> Adjust the account with a Transaction Code (TC) 290 for .00 and: Caution: Ensure the TC 290 amount is ALWAYS .00 when 90 days or less are remaining on the ASED. Include item/credit reference numbers to reflect the correct amount of exemptions, adjusted gross income (AGI), taxable income (TXI), self-employment tax (SET), etc. Adjust credits, such as Earned Income Tax Credit (EITC) or Additional Child Tax Credit (ACTC) etc. Use a Hold Code 4 to prevent a notice and refund from generating and input a Priority Code 8. Complete Form 2859, <i>Request for Quick or Prompt Assessment</i>. Input TC 971 Action Code (AC) 506 using the literal "WI PRP OTHER1" and reverse any prior TC 971 AC 506. If TC 971 AC 505 is present and there is a good address reverse and replace with the MISC literal "WI AM OTHER". Assemble the Assessment package. See the <i>RIVO portal</i> for detailed instructions. Route the package to accounting function. Monitor the account for the adjustment to post. Caution: If the adjustment does not post before the ASED expires, there could be a barred assessment. Input notes in STARS and/or AMS when applicable. Once all actions are posted close all RIVO controls.

If	Then
<p>The TIN owner's return was not allowed to post and the TC 150 needs to be established.</p> <p>Reminder: Check applicable notes (e.g., AMS, 4442, 3210, etc.) to verify authentication prior to adjusting the account. If the taxpayer has not been authenticated, the referral may be rejected.</p>	<ul style="list-style-type: none"> Reverse any prior TC 971 AC 506 using the MISC literal "WI IVO IRSERR". Complete Form 2859, <i>Request for Quick or Prompt Assessment</i>. Update the activity code in IDRS to 2859XXXXXX (X = 23C date). Monitor the account for the TC 971 AC 665 or the TC 370 to post. <ul style="list-style-type: none"> Note: If more than 30 days have passed and there is no TC 971 AC 665 or TC 370 posted, follow up with Accounting to see if additional information is needed. Leave AMS notes if new information or timeframes are received. Adjust the account with a TC 290 for .00 and: <ul style="list-style-type: none"> Caution: Ensure the TC 290 amount is always .00 when 90 days or less are remaining on the ASED. <p>Include item/credit reference numbers to reflect the correct amount of exemptions, AGI, TXI, SET, etc.</p> <p>Adjust credits, such as EITC or AITC, etc.</p> <p>Input Priority Code 8 and use a Hold Code 3 if the refund will be released when the adjustment posts -OR- Hold Code 4 to prevent a notice and refund from generating.</p> <ul style="list-style-type: none"> Prepare Form 9856, <i>Attachment Alert</i>, and send to Files Input notes in STARS and/or AMS when applicable. Once all actions are posted, close all RIVO controls.

25.25.13.7 (05-13-2025) Barred Assessments

(1) What is a Barred Assessment?

A Barred Assessment occurs when the taxpayer identification number (TIN) owners return with a tax greater than zero was removed (zeroed out) or was not assessed and the Assessment Statute Expiration Date (ASED) has expired.

(2) Follow the table below to correct the account.

Reminder: If there is **no** tax liability on the account, resolve the case per normal procedures.

If	Then
1	<ul style="list-style-type: none"> Adjust the account with a transaction code (TC) 290 for .00 Include item/credit reference numbers to reflect the correct amount of exemptions, adjusted gross income (AGI), taxable income (TXI), self-employment tax (SET), etc. Adjust credits, such as Earned Income Tax Credit (EITC) or Additional Child Tax Credit (ACTC) etc. Use a Hold Code 4 to prevent a notice and refund from generating and input a priority code 8. Issue a manual refund to the taxpayer, including applicable interest, for the overpayment (refund) that the taxpayer is entitled to. See IRM 25.25.13.10, <i>Manual Refund Criteria for Return Integrity Verification Operations</i>, for additional information. Reminder: Do not wait for the adjustment to post or the Form 8758 to process/post before issuing the manual refund. Prepare Form 9355, The Barred Statute Report, per IRM 25.25.13.7.1, <i>Form 9355, The Barred Statute Report</i>. Barred statute cases attributable to the COVID-19 pandemic and the subsequent inventory backlog, see procedures in IRM 25.6.1.13.2.6, <i>Routing and Controlling Form 9355</i>, for controlling, preparing, and routing documents. Prepare a Form 8758, <i>Excess Collection File Addition</i>, to move any remaining credit (generally the amount of the tax that cannot be assessed) to Excess (6800 Account). See IRM 3.17.220.2.2.1, <i>Preparation of Form 8758</i>. Note: Form 8758 may take 5 to 15 days to process. Before submitting a duplicate request, allow 20 days from the referral date to contact the campus POCs to confirm the form was received. If advised the form was not received, resubmit the request. Input TC 971 action code (AC) 296. Open a monitoring control, "M" status, with activity "ADJ2POST", and category "BARD". Once the adjustment posts update the control to "F8758MMDD" where "MMDD" is 6 weeks from the adjustment date for suspense to track the Form 8758 submission to Excess Collection.

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If	Then
	<ul style="list-style-type: none"> • If the return is in the Scheme Tracking and Referral System (STARS), update the disposition to “DL” to have the return deleted from STARS. Add STARS note: “Account backed out as IDT in error. Adjustment reversed. Barred assessment”. Note: This is not one of the standard notes found in Exhibit 25.25.13-1 because it is specific to only Barred Assessment cases. • Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>: “Account backed out as IDT in error. Adjustment reversed. Barred assessment”. • Prepare the Statute and Accounting packets Note: See Barred Assessment Guide on the <i>RIVO Portal</i> for more detailed information. • Monitor the account for all actions to be completed. • Input TC 290 .00 with blocking code 30 as stated in IRM 25.6.1.13.2.7.3, <i>Barred Assessment Account Closing Actions</i>. • Close all RIVO control bases after all account actions are complete.

If	Then
2	<ul style="list-style-type: none"> Input a TC 971 AC 090 on command code (CC) TXMODA to identify the under tolerance erroneous abatement. Enter "R" when the cross-reference TIN is the same as the account TIN. Input TC 971 AC 296. Adjust the account with a TC 290 for .00 and: Include item/credit reference numbers to reflect the correct amount of exemptions, AGI, TXI, SET, etc. Adjust credits, such as EITC or ACTC etc. Use a Hold Code 4 to prevent a notice and refund from generating and input a Priority Code 8. Issue a manual refund to the taxpayer, including applicable interest, for the overpayment (refund) that the taxpayer is entitled to. See IRM 25.25.13.10 , <i>Manual Refund Criteria for Return Integrity Verification Operations</i>, for additional information. Reminder: Do not wait for the adjustment to post or the Form 8758 to process/post before issuing the manual refund. Prepare a Form 8758, <i>Excess Collection File Addition</i>, to move any remaining credit (generally the amount of the tax that cannot be assessed) to Excess (6800 Account). See IRM 3.17.220.2.2.1, <i>Preparation of Form 8758</i>. Note: Form 8758 may take 5 to 15 days to process. Before submitting a duplicate request, allow 20 days from the referral date to contact the campus POCs to confirm the form was received. If advised the form was not received, resubmit the request. Open a monitoring control in "M" status, with activity "ADJ2POST", and category "BARD". Once the adjustment posts update the control to "F8758MMDD" where "MMDD" is 6 weeks from the adjustment date for suspense to track the Form 8758 submission to Excess Collection. If the return is in STARS, update the disposition to "DL" to have the return deleted from STARS. Add STARS note: "TC 150 was good TP's return, treated as bad in error." Note: This is not one of the standard notes found in IRM 25.25.13-1 because it is specific to only Barred Assessment cases.

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If	Then
	<ul style="list-style-type: none"> • Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. • Monitor the account for the posting of the Excess transaction. • Close all RIVO control bases after all account actions are completed.

25.25.13.7.1
(11-16-2022)
Form 9355, The Barred Statute Report

- (1) The Form 9355, *Barred Statute Report*, is prepared and assembled by the organization responsible for the loss of the assessment, or the function/organization responsible for not taking the appropriate action that allowed the tax assessment period to expire without a valid tax assessment being made.

Reminder: The instructions following this paragraph are intended for the **RIVO Statute Team Only**, and therefore they must be the only employees working RIVO Barred Statute inventory cases.

- (2) RIVO Tax Examiners will prepare the Form 9355 as appropriate for their function, and then forward it to the RIVO Statute Coordinator for review.
- (3) Prior to forwarding the Form 9355 RIVO TEs will take the following actions:
1. RIVO creates a PDF on the shared drive in the "Form 9355 Package" folder. Use the following naming convention for the folder: date the case was created in YYYYMMDD format, the last 4 digits of the taxpayer identification number (TIN) and the first 4 letters of the last name (Example Case Creation Date 09/30/2020, TIN XXX-00-1234, Taxpayer name Mary Poodle - Folder name **20200930 1234 POOD**).

Exception: When a package is delivered from Statute for signature route to the RIVO Statute Coordinator.

2. RIVO will prepare the Form 9355.

Note: While most lines on the form are self-explanatory, the Barred Assessment Data section, Lines 9 a - f must be completed as follows:

Line 9a - Enter the tax deficiency amount.

Line 9b - Enter if applicable, the interest on the deficiency computed to the month, day, and year(mmddy).

Line 9c - Enter if applicable, penalties assessed.

Line 9d - Enter the total of Lines 9a, b, and c.

Line 9e - Enter only the amount of the available nonrefundable credits or payments equal to the amount in 9d. If the available credits exceed Line 9d, document it in the Chronological Sequence of Events section.

Line 9f - Enter only the Net Loss to the Government. Therefore, if nonrefundable credits exceed the total on *Line 9d*, then enter **zero** (.00). However, if the nonrefundable credits are insufficient to

cover that total, then enter the difference. **For example**, if *Line 9d* total \$1,000 and available credits and payments are \$800, enter \$200 as the net loss.

3. RIVO will download or scan any supporting documents (including command code (CC) TXMODA after all transactions post and the account is in zero balance. The account **MUST** be at a zero balance prior to submitting the Form 9355. Include in the order listed, the following when submitting the Form 9355 package:

1. Form 9355
2. Barred Assessment Sheet
3. Form 8758 (Copy of **only** Part 1 per transfer to XSF)
4. TXMODA print
5. Copy of Tax Return

4. When the case file is complete, send to the RIVO Statute Coordinator for review (see below Package Review Steps). If any correction is needed, the Statute Coordinator will place the package in the "Returned for Correction" folder and notify the Manager of the Barred Assessment team.

Package Review Steps:

- Ensure the TIN and tax period are correct on all forms and TXMOD print.
- Ensure the amount totals on the Form 9355, Form 8758 and TXMOD are correct and balance.
- Ensure there are no Freeze codes on the account.

Exception: Freeze Codes beyond RIVO's purview to reverse/correct. For example, -S (Presidential declared disaster freeze), -O (Disaster freeze), -V (Bankruptcy), etc.

- Ensure the account has a zero balance.
- Ensure there are no pending transactions on TXMOD.

5. When the case file is complete, RIVO Statute Coordinator will move the case file to the "Ready for Manager" folder and then notify the manager via e-mail to sign the Form 9355.
6. The manager will sign the Form 9355 and move the case to the "Ready for Department Manager" folder and then notify the Department Manager via e-mail to sign the Form 9355.
7. The Department Manager will sign the Form 9355 and move the case file to the "Ready for Operation Manager" signature folder and notify the Operation Manager via e-mail to sign the Form 9355.
8. The Operation Manager will sign the Form 9355 and move the case file to the "Ready for RIVO Policy and Analysis (P&A) Staff Review" folder and then notify RIVO P&A staff via e-mail that the package is ready for review and the Director's signature.
9. RIVO P&A staff will review the package for completeness and move the case file to the "Ready for Director" signature folder and notify the Director via e-mail that the Form 9355 package is ready for signature.
10. Once the Director signs the Form 9355, RIVO Statute Coordinator will move the package to the folder entitled "**9355 Completed**". It will be maintained in a locked filed cabinet for two years.

Account Resolution for Return Integrity Verification Operations (RIVO) 25.25.13

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25.25.13.8
(05-13-2025)

Erroneous Abatement Procedures for Return Integrity Verification Operations (RIVO)

- (1) There may be instances when the taxpayer's return data has been removed from the tax account due to a clerical error and needs to be reinstated. A clerical error occurs when multiple returns are filed and the taxpayer's valid return data is removed from the account in a batch process, however the assessment statute is barred. Most of the accounts will be processed as a Barred Assessments. See IRM 25.25.13.7, *Barred Assessments*, for additional information and guidance.

Example: The batch tool backed out the valid return data due to the identity theft (IDT) document locator number (DLN) in the Scheme Tracking and Referral System (STARS) being a different DLN than the transaction code (TC) 150, resulting in the good return being backed out.

See IRM 25.6.1.10.2, *Erroneous Abatement*, and follow the chart below to resolve the account:

Caution: Before working any account as a clerical error, see your lead to ensure it meets clerical error criteria.

If	Then
1 For erroneous tax abatements of any amount where the Assessment Statute Expiration Date (ASED) has not expired.	Adjust the account back to the original return data and release the refund as appropriate.

If	Then
<p>2</p> <p>the ASED has expired.</p>	<ul style="list-style-type: none"> Adjust the account with a TC 290 for .00 and: Include item/credit reference numbers to reflect the correct amount of exemptions, adjusted gross income (AGI), taxable income (TXI), self-employment tax (SET), etc. Adjust credits, such as Earned Income Tax Credit (EITC) or Additional Child Tax Credit (ACTC) etc. Use a Hold Code 4 to prevent a notice and refund from generating and input a priority code 8. Issue a manual refund to the taxpayer, including applicable interest, for the amount of overpayment the taxpayer is entitled to receive. See IRM 21.4.4.2, <i>What Is a Manual Refund?</i> for additional information and guidance. <ul style="list-style-type: none"> Reminder: Do not wait for the adjustment to post or the Form 8758 to process/post before issuing the manual refund. Prepare a Form 8758, Excess Collection File Addition, to move any remaining credit (generally the amount of the tax that cannot be assessed) to Excess (6800 Account). See IRM 3.17.220.2.2.1, <i>Preparation of Form 8758</i>. Open a monitoring control, with activity "87582EXCES", and category "MISC", to track the Form 8758 submission to Excess Collection. Follow IRM 25.6.1.10.2.2.3, <i>Correction of Erroneous Abatement Cases by the Originating Function</i>. If the return is in STARS, update the disposition to "DL" to have the return deleted from STARS. Add STARS note: "TC 150 return was good TP's return, IDT batch tool backed out the incorrect DLN, issue meets clerical error criteria." Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Monitor the account for the posting of the Excess transaction. Close all RIVO control bases after all actions are completed.

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If	Then
<p>3</p> <p>and the ASED has expired.</p>	<ul style="list-style-type: none"> Input a TC 971 action code (AC) 090 on command code (CC) TXMODA to identify the under tolerance erroneous abatement. Adjust the account with a TC 290 for .00 and: Include item/credit reference numbers to reflect the correct amount of exemptions, AGI, TXI, SET, etc. Adjust credits, such as EITC or ACTC etc. Use a Hold Code 4 to prevent a notice and refund from generating and input a priority code 8. Issue a manual refund to the taxpayer, including applicable interest, for the overpayment amount the taxpayer is entitled to receive. See IRM 21.4.4.2, <i>What Is a Manual Refund?</i>. Prepare a Form 8758, Excess Collection File Addition, to move any remaining credit (generally the amount of the tax that cannot be assessed) to Excess (6800 Account). See IRM 3.17.220.2.2.1, <i>Preparation of Form 8758</i>. Open a monitoring control, with activity "87582EXCES", and category "MISC", to track the Form 8758 submission to Excess Collection. If the return is in STARS, update the disposition to "DL" to have the return deleted from STARS. Add STARS note: "TC 150 return was good TP's return, IDT batch tool backed out the incorrect DLN, issue meets clerical error criteria". Input/Update AMS notes per IRM 21.2.2.4.5, <i>Account Management Services (AMS)</i>. Monitor the account for the posting of the Excess transaction. Close all RIVO control bases after all actions are completed.

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25.25.13.9
(06-27-2025)
Releasing the Refund

- (1) When a determination is made that a refund stopped by Return Integrity Verification Operations (RIVO) can be released, follow the steps below:
 - Research payments on the account to ensure the payment(s) belong to the owner of the TIN owner. See IRM 21.5.7.3.1, *Remittance Transaction Research (RTR) System*.
 - Research for additional freeze codes. Follow IRM 21.5.6, *Freeze Codes*, for procedures.
 - Research the account for credit elect requirements per IRM 21.6.3.4.2.1, *Outstanding Balance Considerations Prior to Refund or Credit-Elect*.
- (2) Refile the return in Electronic Fraud Detection System (EFDS), if applicable. "Refiling" the return in EFDS will generate a transaction code (TC) 972 action

code (AC) 134 and will release the refund. If the following conditions are present, the refund will need to be manually released:

- The account contains a TC 971 AC 199
- The account contains a RIVO computer condition code (CCC) “1” or “3”
- The account contains a P- freeze or -K freeze

- (3) Analyze the account to determine if the criteria for a manual refund was met per IRM 21.4.4.3, *Why Would a Manual Refund be Needed?* Once a determination is made, follow the table below:

Note: Before releasing a refund analyze IDRS using command code (CC) TXMODA to determine that another area will not be impacted. Also, if instructed to input a TC 972 AC 134 to Refile the return, see Exhibit 25.25.13-6, *Instructions for Inputting TC 972 AC 134*.

Note: If an open IDRS control base is present on the module to a specific employee or multiple ones, contact the controlling employee to coordinate efforts prior to attempting to resolve the account. This will prevent erroneous and/or duplicate adjustment actions. If the control is assigned to a generic control, refer to your manager to have the case assigned. See *IUUD: IDRS Unit and USR Database*, for assistance with locating the employee. Ensure all generic IDRS control bases are closed.

If	Then
Manual Refund Criteria is met	See IRM 25.25.13.10, <i>Manual Refund Criteria for Return Integrity Verification Operations</i>

If	Then
<p>Manual Refund Criteria is not met, and the refund must be released manually</p> <p>Note: Do not input a TC 972 AC 134 when "Refiling" the return in EFDS</p>	<p>Input the following based on the account conditions:</p> <ul style="list-style-type: none"> • If a transaction code (TC) 150 is not posted to the module AND a TC 971 AC 134 is posted - input a TC 972 AC 134 • If a computer condition code (CCC) "1" or CCC "3" is posted - input a TC 290 for .00 and input a TC 972 AC 134 • If a CC NOREF was input to stop the refund (a P-freeze is posted) - input a TC 290 for .00 and input a TC 972 AC 134 • If a -K freeze is posted - input a TC 290 for .00 and input a TC 972 AC 134 • If a manually input TC 971 AC 134 is posted, input a TC 972 AC 134 • If a TC 971 AC 199 is posted, input a TC 972 AC 199. This will reverse all TC 971 AC 199 transactions on the account. See Exhibit 25.25.13-7 for additional information <p>Note: Inputting a TC 972 AC 199 will generate a TC 571</p> <ul style="list-style-type: none"> • If the DLN Block and Serial number of the TC 570 is anything other than 77777, input a TC 571 and a TC 972 AC 134 • If no TC 971 AC 134 is posted to the account, input TC 571. Do not add a TC 972 AC 134 • If TC 971 AC 122 is posted, input a TC 972 AC 122

- (4) If the refund is released and the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to either "DL" or "WL", to be deleted from STARS. Input a note in STARS explaining the reason for the scheme deletion request per Exhibit 25.25.13-1, *STARS Delete Reasons*.

Note: Only Headquarters or the designated RIVO POC can input STARS status code "WL" However, if the refund is released and later returned via the External Lead program or other work streams, the STARS disposition WL can be updated to the appropriate disposition.

25.25.13.10
(06-18-2025)

**Manual Refund Criteria
for Return Integrity
Verification Operations**

(1) The following reasons require a manual refund by Return Integrity Verification Operations (RIVO):

- **Deceased Taxpayer accounts**
- **Barred Assessments**
- **Large dollar refunds** of \$10 million or more for IMF and \$100 million or more for BMF

Note: If an Operations Assistance Request (OAR) is received from the Taxpayer Advocate Service (TAS) and does not meet the criteria above, TEs will resolve the RIVO issue and then provide TAS the authorization to initiate the manual refund if requested.

(2) Research the account for RIVO indicators. Ensure the RIVO issue has been resolved and the taxpayer is entitled to the refund.

Note: Some AQC cases meeting refund release criteria may require a manual refund outlined in IRM 25.25.7.3 (3). AQC employees have verified release criteria, therefore additional income verification is not required for these cases. This will be documented on the case before sending to the Manual Refund Team for processing.

(3) Follow the table below to resolve the account:

If	And	Then
1 Deceased Taxpayer Account	<p>There is a posted Form 1310, <i>Statement of Person Claiming Refund Due a Deceased Taxpayer</i>, or other documentary evidence as detailed in IRM 3.11.3.10.3, <i>Documentary Evidence on a Decedent Return</i>, an Account Management Services (AMS) image of the documentary evidence or a physical copy from another function. See IRM 21.6.6.2.21.2, <i>Processing Decedent Account Refunds</i>, for additional information.</p> <p>Note: A missing, incomplete or incorrect tax year at the top of Form 1310 may be perfected, if all other elements are complete and the form has a valid signature.</p>	<p>Issue the manual refund per RIVO procedures. See the <i>Manual Refund Referral Process</i> job aid on the RIVO Portal for additional information.</p> <p>Note: Form 1310 or documentary evidence as described in IRM 3.11.3.10.3, <i>Documentary Evidence on a Decedent Return</i>, must be present before referring the case to the manual refund team.</p> <p>Reminder: See Figure 3.11.3-43 in IRM 3.11.3.10.3(7) for a properly completed Form 1310, which includes checking the appropriate box in Part 1 of Form 1310.</p>
2 Deceased Taxpayer Account	<p>There is no Form 1310 on the account or an AMS image, nor an indication that Letter 18C, Decedent Refund (Form 1310 Requested) was issued within the last 12 months.</p>	<ul style="list-style-type: none"> • Issue Letter 18C, Decedent Refund (Form 1310 Requested), to the Estate of, if no second name line is present, requesting the Form 1310. See RIVO SERP Portal for the appropriate paragraph letters <i>Letter 18C</i>. • Close the transcript or Form 4442, <i>Inquiry Referral</i>, control base. Open a new control base to your IDRS number with the following information: C#,LTR18C2TP,M,MISC *,* *,* • Monitor the account for 60 days. If no response is received after 60 days, see block 3 below. <p>Note: If a response is received after completing steps in 3 below, proceed to row 4 below.</p>

If	And	Then
3 Deceased Taxpayer Account	Letter 18C was issued within the last 12 months and no response received	<p>Move the credit to excess following the instructions below.</p> <p>Exception: If the credit is 11 months old or less follow guidance in IRM 21.7.7.7.4.1.1.1, <i>Transferring Excess Credit</i>, paragraph 4.</p> <ul style="list-style-type: none"> • Prepare a Form 8758, Excess Collection File Addition, to move any remaining credit (generally the amount of the tax that cannot be assessed) to Excess (6800 Account). See IRM 3.17.220.2.2.1, <i>Preparation of Form 8758</i> and RIVO portal page entitled <i>Excess Collections Job Aid</i>. • Close the transcript or Form 4442 control. Open a monitoring control, with activity "87582EXCES", and category "MISC," to track the Form 8758 submission to Excess Collection. • Close the control once the money has moved.
4 Deceased taxpayer account	Letter 18C was issued and the response received is incomplete or incorrect	<ul style="list-style-type: none"> • Issue a second Letter 18C, Decedent Refund (Form 1310 Requested), to the Estate of, if no second name line is present, requesting the missing information. Refer to the RIVO SERP Portal for the appropriate paragraph letters. <i>Letter 18C</i> • Close the transcript or Form 4442, <i>Inquiry Referral</i>, control base. Open a new control base to your IDRS number with the following information: C#,18C-SNT,M,MISC *,* • Monitor the account for 45 days. If no response is received after 45 days see row 3 above. <p>Note: If a response is received after completing steps in 3 above, see 5 below for further instructions.</p>

If	And	Then
5 Deceased Taxpayer Account	<p>Letter 18C was issued within the last 12 months and documentary evidence was received after completing steps in 3 above to move the credit to Excess Collection.</p> <p>Note: The credit normally takes five days to be moved to the Excess Collection account once the Form 8758 is received. If documentary evidence is received prior to the credit being moved, contact the Excess Collection function to have the request withdrawn and then follow the steps in 1 above. See the listing for the Excess Collection point of contact numbers for withdrawing the request <i>Excess Collection</i></p>	<ul style="list-style-type: none"> • Complete Form 8765, IDRS Control File Application. See IRM 21.5.7.4.4.2, <i>Form 8765, IDRS Control File Credit Application</i>, for instructions on completing the form. • Once the credit re-post to the account, follow steps in 1 above to issue the manual refund.
6 Deceased Taxpayer Account	<p>There is a second name line</p>	<p>Refer to IRM 21.6.6.2.21.2, <i>Processing Decedent Account Refunds</i>, and IRM 3.11.3.10.3, <i>Documentary Evidence on a Decedent Return</i>.</p> <p>Note: For accounts containing a -X freeze, refer to IRM 21.5.6.4.48, <i>-X Freeze</i>, for additional instructions regarding TC 971 AC 807.</p>
7 Statute Barred	<p>The return meets erroneous abatement criteria. See IRM 25.25.13.8, <i>Erroneous Abatement Procedures for Return Integrity Verification Operations (RIVO)</i>, for additional information.</p>	<p>Issue the manual refund per RIVO procedures. See the <i>Manual Refund Referral Process</i> job aid on the RIVO Portal for additional information.</p>

If	And	Then
8 TAS Requests		Give TAS authority to issue the manual refund on hardship accounts or Issue the manual refund per RIVO procedures, when applicable. See the <i>Manual Refund Referral Process</i> job aid on the RIVO Portal for additional information.

25.25.13.10.1
(06-16-2023)

**Manual Refund
Procedure - Manual
Refund Team Only**

- (1) Procedures in this IRM are for Return Integrity Verification Operation (RIVO) teams requesting manual refunds.
- (2) Designated teams will follow the procedures below to review, issue and monitor manual refunds. Utilize the Manual Refund Checklist on the RIVO portal.

Action	IRM Reference
Research the account	Follow the instructions in IRM 21.4.4.4, <i>What Research is Required?</i>
Prepare the Manual Refund forms	<ul style="list-style-type: none"> Follow the instructions in IRM 21.4.4.5, <i>Preparation of Manual Refund Forms</i> See IRM 3.17.79.4.1(2), <i>Case Review and Command Code REFAP (Refund Approval)</i>, to satisfy the requirement to add the Return Processable Date when completing IDRS CC REQ54.
Other Manual Refund Requirements	<p>Follow the instructions in IRM 21.4.4.6, <i>Other Manual Refund Requirements</i>, for the scenarios below:</p> <ul style="list-style-type: none"> Manual Refunds \$1 million or more - follow paragraph 1 - 4 Other scenarios - see paragraphs 5-10 for the applicable scenario to follow
Monitor the manual refund	Follow the instructions in IRM 21.4.4.6.1, <i>Monitoring Manual Refunds</i>

Account Resolution for Return Integrity Verification Operations (RIVO) 25.25.13

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Exhibit 25.25.13-1 (05-13-2025)

STARS Delete Reasons

Standard notes must be left based on case closing action. Use the following table to determine the correct stand-alone note.

Reminder: Notes may be used to query and locate certain types of cases. Ensure notes are input exactly as directed below.

STARS Delete Reason	Stand-alone Note
1 MFT 32 reversal	"Non-Id Theft"
2 IDT deemed non IDT and income/withholding verified	"TP authenticated and income/withholding verified"
3 WOW/AQC process substantiated information	"Income/withholding/credits verified by documentation"
4 Not full year prisoner - not GATT	"Not full year prisoner"
5 Income/withholding verified	Verifies per IRPTR or Verifies per SSA_ORs Database or Manual verification performed , as applicable
6 Return has estimated tax payments equal to or larger than the amount of the refund	"Estimated tax payments equal to or greater than the amount of refund"

Exhibit 25.25.13-2 (04-13-2020)**Transferring Credits to Excess****Apply credits to tax in the following order:**

1. Credit elect (TC 710, TC 716)
2. Estimated tax payments (TC 660)
3. Payments made on or before the return due date (TC 670, TC 610)
4. Withholding (TC 806, TC 800)
5. Credit allowance (TC 766)
6. Earned Income Tax Credit (EITC) (TC 764, TC 768)
7. Payments made after the return due date (TC 670, TC 640, etc.)

Move credits to excess collections in the reverse order as follows:

1. Payments made after the return due date (on statute transcripts, do not move off credits less than 3 years old. These could be refundable.)
2. EITC (TC 764, TC 768)
3. Credit allowance (TC 766)
4. Withholding (transaction code (TC) 806, TC 800)
5. Payments made on or before the return due date (TC 670, TC 610)
6. Estimated payments (TC 660)
7. Credit elect (TC 710, TC 716)

When moving credits to excess:

- Each credit uses the document locator number (DLN) of that credit
- Each credit is moved separately, even if there are two of the same credits
- TC 806, TC 766, TC 764, TC 768, etc. are moved as a TC 820
- Payments are moved with a reversal such as TC 670 with a TC 672
- Always use the received date and DLN of each payment

See IRM 25.6.1.7.3.1, Transferring Credits to XSF

Account Resolution for Return Integrity Verification Operations (RIVO) 25.25.13

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Exhibit 25.25.13-3 (10-25-2023)

Scheme Tracking and Referral System (STARS) Disposition Definitions

The Table below describes the STARS disposition status codes.

Note: It is critical to check the Category Code and Disposition of each DLN before updating STARS. The correct combination is needed for the systemic processes to work. Please see IRM for additional information.

Reminder: STARS Disposition NR means the DLN is not referable to AM or Exam through EFDS, and therefore actions must be taken via the Manual Referral Spreadsheet to refer the DLN for further processing.

STARS Disposition Status	Disposition Description	Disposition Usage	Details
A1	QRP Category 1 Pending BRO AM Referral	Special Project	
A2	QRP Category 2 Pending BRO AM Referral	Special Project	
A9	Category 99 manual referrals to AQC (HQ only)	Special Project	
AA	Resolved (accepted by AM)	Systemic	
AC	AM Reject Corrected (Austin use only)	Special Project	
AE	Accepted by Exam	Systemic	
AF	Bad/Bad IDT Account with minus A freeze on module	Available for update	IDRS has an open control to 1487777777 and all returns are deemed IDT
AL	Closed (Account Settled on AA)	Available for update	WOW, External Leads & statute process when making an adjustment for disallowance or there is an erroneous abatement and return is being added to DFS spreadsheet
AM	Referred to BRO Accounts Management	Special Project	
AP	Adjustment FDCs (Monitoring)	Special Project	

Exhibit 25.25.13-3 (Cont. 1) (10-25-2023)

Scheme Tracking and Referral System (STARS) Disposition Definitions

STARS Disposition Status	Disposition Description	Disposition Usage	Details
AQ	ACCEPTED by AQC	Systemic	
BA	Bundle for AM	Available for update	
BB	ID THEFT BAD/BAD	Available for update	
BE	Bundle for Exam	Available for update	
BG	ID THEFT BG	Available for update	IDT/Good and Open Control to RIVO, (Ex. NCAT, ECAT) (IDT return is TC 150) - no - A freeze present on module
BQ	Batch AQC	Available for update	
BT	Below Tolerance	Special Project	
CA	Corrected for AM (Reject)	Available for update	Used to update a disposition that has been holding in the same status for longer than 60 days, or a return with no disposition (field is blank). The use of these codes is determined by the refundable credits on the account. Returns claiming no credits or refundable credits under \$500.00. External Leads rejects and IDT overages also use this in their workflow.
CC	Returned Refund Check received in Centralized Check Program (CCP)	Available for update	Confirmed IDT TC 841 posted with no money posted and resolved by RIVO
CD	CADE Return Lost Refund Final	Special Project	

Account Resolution for Return Integrity Verification Operations (RIVO) 25.25.13

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Exhibit 25.25.13-3 (Cont. 2) (10-25-2023)

Scheme Tracking and Referral System (STARS) Disposition Definitions

STARS Disposition Status	Disposition Description	Disposition Usage	Details
CE	Corrected for Exam (Reject)	Available for update	Used to update a disposition that has been holding in the same status for longer than 60 days, or a return with no disposition (field is blank). The use of these codes is determined by the refundable credits on the account. Returns claiming refundable credits of more than \$500.00. External Leads rejects and IDT overages also use this in their workflow.
CI	CI ID Theft Inventory Received	Special Project	
CL	Closed (Account Settled)	Available for update	Account is closed, the case has been fully resolved by RIVO (CAT 7) or another business unit (CAT 5). Must not be changed without manager/lead determination and approval.
CO	Return Sent to Collections	Special Project	
CQ	Corrected for AQC (Reject)	Available for update	
CT	Confirmed ID Theft per TP response	Available for update	
CX	ID Reject (Return is not Identity Theft)	Special Project	
DB	CI ID Theft Received Ignore IRP	Special Project	
DD	Multi DD Ref flip to Paper return Undel treat as IDT	Special Project	
DE	Deferred Exam Inventory	Special Project	PY2018 QRP Clean-up

Exhibit 25.25.13-3 (Cont. 3) (10-25-2023)**Scheme Tracking and Referral System (STARS) Disposition Definitions**

STARS Disposition Status	Disposition Description	Disposition Usage	Details
DL	Delete from STARS	Available for update	
DR	R17 DD Rej Flip to Paper Ref rel rtn Undel trt IDT	Special Project	
E5	Manual Referral to WOW	Available for update	True TP Withholding and no refundable credits; see Manual Referral Disposition Tab
E6	Manual Referral to AQC	Available for update	True TP Wage/WH and refundable credits; see Manual Referral Disposition Tab
E7	Manual Referral to WI Exam	Available for update	True TP HSH with refundable credits; see Manual Referral Disposition Tab
E8	Manual Referral to SBSE Exam	Available for update	True TP Sch C with refundable credits; see Manual Referral Disposition Tab
E9	Category 99 manual referrals to Exam (HQ only)	Special Project	
EC	Exam QRP case closed	Available for update	
EL	Closed (Account Settled on AE)	Available for update	
EO	Account settled on Older Exam (AE) Cases		HQ Only - Special Project
ET	Exam Tolerance	Special Project	
EX	Return Sent to Exam	Special Project	
FF	FRIV Filer	Special Project	
GB	ID THEFT GB	Available for update	Good/IDT and either Credit Balance, Zero Balance, or Balance Due
GT	Gas Tax/Fuel Excise to Exam	Special Project	
HA	Hold AM	Special Project	

Account Resolution for Return Integrity Verification Operations (RIVO) 25.25.13

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Exhibit 25.25.13-3 (Cont. 4) (10-25-2023)

Scheme Tracking and Referral System (STARS) Disposition Definitions

HE	Hold Exam	Special Project	
ID	ID Theft AMTAP	Available for update	Used by FRE Note: Account will be resolved using the (RICS) IDT Tool
IP	In Process	Available for update	
JA	AM Referral Rejected by MFDC	Special Project	
JE	Exam Referral Rejected by CFDC	Special Project	
LF	Prior -L freeze return to be included in open Exam audit	Special Project	
LO	Lost Refund Offset	Special Project	
LR	Lost Refund Final	Special Project	
MA	Manual Disallowance Adj Necessary Man WOW ref.	Special Project	FRE update only
ME	Math Error No Refund Remains Final	Special Project	
MQ	Manual Referral Request	Available for update	
MR	IDT Return Requiring Manual Review for Resolution	Available for update	Multiple TC 846, Offsets, etc.
ND	CI Reviewed / Not Deleted	Available for update	
NG	No Go As EFDS Selected Referral	Special Project	

Exhibit 25.25.13-3 (Cont. 5) (10-25-2023)**Scheme Tracking and Referral System (STARS) Disposition Definitions**

NR	Non-Referable Return	Systemic	NR means that the return is non-referable. This disposition indicates that EFDS was unable to refer to any area. Correction or manual referral may be necessary when a return is in this disposition. Review for possible correction before using manual referral process.
NS	No Selection	Special Project	
NT	No TC 150 Posted to Master File	Special Project	
O1	IDT return with good TP address	Available for update	Address is not to be changed when resolved
OA	Offset Adjustment Needed	Special Project	
OM	Operation Mass Mailing	Available for update	
PA	Pending Referral to AM	Systemic	In the process of being referred; and must not be changed if they are <60 days
PE	Pending Referral to Exam	Systemic	In the process of being referred; and must not be changed if they are <60 days
PJ	Identity Theft Project	Special Project	
PL	Prisoner Listing	Special Project	
PN	Pending Actions	Special Project	In the process of being referred; and must not be changed if they are <60 days
PQ	Pending REFERRAL to AQC	Systemic	In the process of being referred; and must not be changed if they are <60 days
PT	"Premium Tax Credit "	Available for update	Questionable Premium Tax Credit (in process of fraud determination)

Account Resolution for Return Integrity Verification Operations (RIVO) 25.25.13

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Exhibit 25.25.13-3 (Cont. 6) (10-25-2023)

Scheme Tracking and Referral System (STARS) Disposition Definitions

PU	ID THEFT DDB Filter Fraud	Available for update	Unpostable 126 RC 0 DLN is deemed IDT during the TPP process. This is a final disposition and must not be changed unless return posted and is being moved into IDT treatment stream.
QC	Account settled on Older AQC Case		HQ Only - Special Project
QL	Closed (Account Settled on AQ)	Available for update	Same as CL for IDT or PU for TPP
QX	Rejected while in Waiting for AQC Referral	Systemic	
R7	Non-Compliant Rule 7 Filter Cases	Available for update	DDB Non-Compliant filter Rule 7 (with both AOTC and ACTC credits) these are non-income related issues. (In process of fraud determination)
RA	Referral to AM	Special Project	
RE	Referral to Exam	Special Project	
RR	Ready for Release	Special Project	
RV	Review for identity theft	Special Project	
RX	Manual Referral Rejection		Only , the National Manual Referral POC is allowed to update
S1	ID THEFT SINGLE BAD NLR	Available for update	Note: Account will be resolved using the (RICS) IDT Tool

Exhibit 25.25.13-3 (Cont. 7) (10-25-2023)

Scheme Tracking and Referral System (STARS) Disposition Definitions

S2	ID THEFT SINGLE BAD LR	Available for update	Spreadsheet work done by TEs one TC 846 for the entire refund or part of the refund - may have a Tax Offset (TC 826/896) (Not a TOP Offset) - no good address for the taxpayer
SB	Single Bad	Available for update	Note: Account will be resolved using the (RICS) IDT Tool. Selected when the TP was deceased prior to the tax year
ST	Statute Return	Special Project	
TA	Taxpayer Advocate Case	Special Project	
TR	ID Theft Triage Required AMTAP	Special Project	
TT	GATT (full year prisoner claiming unallowable refundable credit)	Available for update	AQC treatment stream for GATT (in process of fraud determination)
W9	Category 99 manual referrals to WOW (HQ only)	Special Project	
WA	Waiting for AM referral (Automation)	Systemic	
WC	Account settled on WOW (AA) Cases		HQ Only - Special Project

Account Resolution for Return Integrity Verification Operations (RIVO) 25.25.13

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Exhibit 25.25.13-3 (Cont. 8) (10-25-2023)

Scheme Tracking and Referral System (STARS) Disposition Definitions

WL	Refund released due to workload	Special Project	Headquarter and RIVO POC update only. Exception: If the released refund is returned via External Leads or through other work-streams, and the STARS Disposition Status is still "WL", follow the appropriate procedures for working the case and then update the STARS disposition status accordingly.
WQ	Waiting for AQC Referral	Systemic	
XA	Rejected by AM	Systemic	
XE	Rejected by Exam	Systemic	
XQ	REJECTED by AQC	Systemic	
XW	Rejected while in waiting for AM referral (Auto)	Systemic	
ZA	AM Reject after aging (Austin Use Only)	Special Project	
ZC	AM REJECT after aging corrected (Austin Only)	Special Project	
ZF	Z- Freeze	Available for update	
ZZ	CI Use Only	Special Project	

Exhibit 25.25.13-4 (04-13-2020)**Scheme Tracking and Referral System (STARS) Category Definitions**

STARS Category	Category Description
Category 1	Nullity
Category 2	No refundable credits
Category 3	Refundable credits (EITC)
Category 4	Additional Child Tax Credit (ACTC)
Category 5	Account worked by another function
Category 6	Phishing/Bulk filing
Category 7	Identity Theft
Category 8	Questionable Refundable Credits including ACA 15 Premium Tax Credit (PTC)
Category 9	Return Preparer (RPP)

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Exhibit 25.25.13-5 (02-05-2025)

RIVO Form 4442 Queues

RIVO 4442 Queues
RICS RIVO - Complex Issue not ID Theft - These are non-TPP related cases involving a previous adjustment or back out input by RIVO.
RICS RIVO - Unresolved Module Freeze Only Note: Only work if no indicators for other functions such as AQC, WOW, TPP, Exam, External Lead, or FRIV
RICS RIVO - ID Theft Issue - A return posted, but the taxpayer has claimed ID theft, and the return needs to be backed out. These cases may involve accounts where a taxpayer received a non-TPP related letter (i.e., CP05A, Letter 4464C, etc.,) and will contain RIVO marker such as a TC 971 AC 134.
RIVO - External Lead An External Lead involves a questionable federal tax refund or offset (TC 826 or TC 898) that a source has determined to be suspicious. The source could be from internal and external sources, such as financial institutions, state, federal or local government agencies, or various other 3rd party sources (e.g., law enforcement, Criminal Investigation, SBSE Collection). Note: The primary source of leads involving an offset comes from the Office of Child Support Enforcement. The accounts will have an EL control base.
RIVO - External Lead(cont.): RICS RIVO - CP53A Reject 17 (TC 841 DLN 77711) - Name mismatch reject from bank RICS RIVO - CP53B Reject 18 (TC 841 DLN 77712) - Possible ID Theft identified by bank RICS RIVO - CP53C Reject 19 (TC 841 DLN 77713) - Potential Fraud identified by bank RICS RIVO - CP53B Reject 23 (TC 841 DLN 77714) - Potential ID Theft identified by bank customer
RIVO BMF IDT
RICS RIVO - WOW CP05A
RICS RIVO - ITIN ONLY - Wage/WH Verification
RICS RIVO - AQC Note: Form 4442 received on prisoner returns will be worked based off the status in EFDS using the appropriate RIVO IRMs. Cases will only be referred to AQC Inventory if the module contains the AQC Indicators
Unresolved TPP - Taxpayer is authenticated, the valid return was moved to MFT 32 and cannot be moved systemically or the return was Archived/Deleted and needs to be manually processed. Reminder: For current and preceding year returns, the return cannot be moved systemically and must be reprocessed manually on or after Cycle 47. All other prior year returns or any return that was Archived/Deleted must be manually processed by RIVO.
RICS RIVO - UP 147 RC 8 MeF Returns Only

Exhibit 25.25.13-5 (Cont. 1) (02-05-2025)
RIVO Form 4442 Queues

RIVO 4442 Queues
RIVO-Frivolous Filer Program (FRP)

Account Resolution for Return Integrity Verification Operations (RIVO) 25.25.13

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Exhibit 25.25.13-6 (06-18-2025)

Instructions for Inputting TC 972 AC 134

To reverse the TC 971 AC 134 - input a TC 972 AC 134. See the Table below for inputting the TC 972 AC 134.

Reminder: Only one 972 AC 134 needs to be input when multiple TC 971 AC 134s are posted to an account.

The following is an example of command code (CC) FRM77, inputting TC 972 AC 134

```
FRM77 NNN-NN-NNNN MFT> TX-PRD>YYYYMM PLN-NUM> NM-CTRL>XXXX 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>134 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>
```

Exhibit 25.25.13-7 (06-18-2025)**Instructions for Inputting TC 972 AC 199**

To reverse the TC 971 AC 199 - input a TC 972 AC 199. See the Table below for inputting the TC 972 AC 199.

Note: Only one 972 AC 199 needs to be input when multiple TC 971 AC 199s are posted to an account.

The following is an example of command code (CC) FRM77, inputting TC 972 AC 199

```
FRM77 NNN-NN-NNNN MFT> NN TX-PRD>YYYYMM PLN-NUM> NM-CTRL>XXXX TC>972 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>199 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>EFDS CORR-DT-IND> REFILE-LIEN-IND> 2032-IND>
```