

## IRM PROCEDURAL UPDATE

**DATE:** 10/21/2024

**NUMBER:** ts-21-1024-1053

**SUBJECT:** Various Freeze Code Updates

**AFFECTED IRM(s)/SUBSECTION(s):** 21.5.6

**CHANGE(s):**

**IRM 21.5.6.4.9.1(8) Removed CP 98/198 verbiage. Change made as CP is obsolete.**

(8) When the transcript is received after the TC 150 posts or 36 weeks have passed since the TC 930 input:

IF	THEN
TC 150 posted	Adjust account.  <b>Reminder:</b> Consider other freeze codes on the account prior to taking any action.
TC 150 isn't posted	Release freeze with a TC 971 AC 002.

**IRM 21.5.6.4.12(2) Added procedures if incorrect payment type is used to update to correct payment type. Change made for missing procedure.**

(2) To resolve the -F Freeze:

ROW NUMBER	IF	THEN
1	Taxpayer's payment posts to wrong period	Transfer the misapplied payment to the correct module. Refer to IRM 21.5.8, Credit Transfers.
2	Taxpayer's payment posted as a TC 640 after the assessment,  <b>OR</b>  Payment belongs on the account and proposed	1. Input a credit transfer to reverse the TC 640 with TC 642.  <b>Reminder:</b> Input credit transfers to reverse each TC 640 present on the account.

	assessment is no longer applicable.	2. Reinput with a TC 670 with bypass indicator (BPI) "1" and designated payment code (DPC) "00" to release the freeze.
3	Payment type (TC 640) is incorrect, i.e., intended to be an estimated tax payment.	Change payment to correct payment type. Refer to Exhibit 21.5.8-1, TRANSACTION CODES AND REVERSALS.

**IRM 21.5.6.4.24(2) Updated to state a DAUD generates on Duplicate returns with a -L freeze instead of CP 93/293. Change made due to programming changes.**

(2) A Duplicate/Amended TC 420 (DAUD) generates in CII when a duplicate or amended return posts to a module which contains an open TC 420.

**IRM 21.5.6.4.31.1(1) Updated timeframe for receipt of refund or notice to 6-8 weeks from TC 971 AC 123. Change made for IRM consistency.**

(1) To resolve P- freeze accounts with no RIVO involvement while staffing Accounts Management phones, see chart below:

**Note:** Refund inquiry units work the Form 3913, Acknowledgement of Returned Refund Check, responses on paper from the taxpayer. Refer to IRM 21.4.3.5, Acknowledgment of Returned Check, for more information.

ROW NUMBER	IF	AND	THEN	ADVISE THE TAXPAYER
1	A refund is returned	Tax and refund amount are verified correct using IDRS	Take the following steps:  1. Input Transaction Code (TC) 290 and TC 770 for .00 or the amount of the original interest along with the CR-INT-TO-DATE of	1. The refund has been released. 2. Provide the taxpayer with the applicable timeframe. 3. Refer to IRM 21.4.1.4 (3), Refund Inquiry Response Procedures,

			<p>the original TC 776/770 (whichever applies)</p> <ol style="list-style-type: none"> <li>2. Use hold code (HC) 3</li> <li>3. Use reason code (RC) 099, for IMF only</li> </ol> <p><b>Caution:</b> In cases where IRS caused an error on the issuance of the refund, the taxpayer is entitled to more interest.</p> <p><b>Note:</b> Refer to IRM 21.4.3.5.5, Resolving Returned Refunds (Unexpired Checks), for more information.</p>	for processing timeframes.
2	Taxpayer returns a refund check	Refund was in error (taxpayer indicates the payment belongs on another module)	<p>Transfer the payment to the correct module.</p> <p>Follow procedures in IRM 21.4.3.5.1, Checks Returned to Regional Financial Center (RFC) by the Taxpayer or U.S. Postal Service.</p> <p><b>Note:</b> If there is an open control base on the module with a TC 841 and a P-freeze, complete a Form 4442/e-4442, Inquiry Referral, with the information you obtain from the</p>	<p>The payment has been transferred to the correct module.</p> <p><b>Note:</b> If you must complete a Form 4442/e-4442, advise the taxpayer of the proper timeframe. Refer to IRM 21.3.5.4, Referral Procedures, for more information.</p>

			taxpayer. Refer the case to the Refund Inquiry employee or unit with the open control.	
3	Taxpayer returns a refund check with correspondence	Taxpayer states refund amount is incorrect	Refer to IRM 21.4.3.5.5, Resolving Returned Refunds (Unexpired Checks), for more information.	The actions taken on the account.
4	Taxpayer returns a refund check	Refund was correct when issued,  <b>AND</b>  IRS did not misapply the payment,  <b>OR</b>  credit elect was not requested on the original return,  <b>AND</b>  the taxpayer indicates the payment belongs on another module	Transfer the payment to the correct module. Refer to IRM 21.4.3.5.5, Resolving Returned Refunds (Unexpired Checks), for more information.  <b>Note:</b> If there is an open control base on the module with a TC 841 and a P-freeze, complete a Form 4442/e-4442, Inquiry Referral, with the information you obtain from the taxpayer. Refer the case to the Refund Inquiry employee or unit with the open control.	The payment has been transferred to the correct module.  <b>Note:</b> If you must complete a Form 4442/e-4442, advise the taxpayer of the proper timeframe. Refer to IRM 21.3.5.4, Referral Procedures, for more information.
5	Module has a P-freeze and the refund has been stopped	Taxpayer received a math error notice for a missing Social Security Number (SSN) or Individual Taxpayer Identification Number (TPNC	Correct the math error on the account. Refer to IRM 21.5.4.3.1, Math Error Procedures Research, for correcting the account.	The math error has been corrected and provide applicable timeframes. Refer to IRM 21.5.4.3.1, Math Error Procedures Research, for information on timeframes.

		604) or invalid dependent TIN (TPNC 605),  <b>AND</b>  the taxpayer can supply a correct TIN		
6	Module has a P-freeze  <b>AND</b>  Notice Review has canceled the refund	Review of control history and research of account indicates no pending action or unresolved TIN math errors on account	Release the refund as in the first box above.	The refund has been released. Refer to IRM 21.4.1.4 (3), Refund Inquiry Response Procedures, for more information on timeframes.
7	P- freeze resulted from undelivered direct deposit refund	N/A	Refer to IRM 21.4.1.5.7, Direct Deposits — General Information, for more information.	N/A
8	P- freeze resulted from non-receipt claim coded "H" or "X" (Block and Serial Number of TC 841 will be 88899)	N/A	Release as instructed in first block above (if appropriate).  <b>Exception:</b> If there is an open control to Refund Inquiry, complete a Form 4442/e-4442 with the information you obtain from the taxpayer. Refer the case to the Refund Inquiry employee or unit with the open control.	If the refund has been released, provide the taxpayer with the appropriate timeframe. Refer to IRM 21.4.1.4(3), Refund Inquiry Response Procedures, for processing timeframes.  <b>Note:</b> If you must complete a Form 4442/e-4442, advise the taxpayer of the proper timeframe. Refer to IRM 21.3.5.4, Referral Procedures, for more information.

9	P- freeze is present	P- freeze resulted from Integrated Customer Communications Environment (ICCE) refund trace	Refer to IRM 21.4.2.4.16, Automated Refund Trace Applications Integrated Customer Communications Environment (ICCE) Refund Trace, Internet Refund Trace (IRTRC), and Internet Refund Fact of Filing (IRFOF).	N/A
10	Refund was canceled by a function other than RIVO or Criminal Investigation (CI)	N/A	Refer to IRM 21.5.10.3.1, Integrated Data Retrieval System (IDRS) Research Exam Issues, or Exhibit 21.5.10-1, Audit Information Management System (AIMS) Status Code Guide - Field Cases, and Exhibit 21.5.10-2, Audit Information Management System (AIMS) Status Code Guide - Campus Cases, for more information.	N/A
11	The module contains a background control without an adjustment to the account  <b>Note:</b> The controlling employee may be waiting for	The information can be used to resolve the account issue	Prepare a Form 4442/e-4442. Include all taxpayer information and refer the case to the controlling employee.	<ol style="list-style-type: none"> <li>1. You are sending a referral.</li> <li>2. Provide the taxpayer with the proper timeframe. Refer to IRM 21.3.5.4,</li> </ol>

	information from the taxpayer.			Referral Procedures.
12	The module contains the altered check marker TC 971 AC 123 MISC>ALTERED CHECK	A TC 841 with DLN containing 88899 has posted	Do not release the refund	Advise the taxpayer the return is being reviewed, and to allow 6-8 weeks from the TC 971 AC 123 posting date to receive the refund or a notice.

**Note: When releasing refunds, more interest is allowed for a delay in the delivery of refunds due to IRS error. Refer to Rev. Rul. 76-74. The following are situations in which additional interest will be allowed beyond the date determined by the Secretary or their delegate preceding the date of the initial refund check by not more than 30 days:**

- A refund check is made payable to a person other than the taxpayer, and therefore may not be negotiated by the taxpayer. In such cases, the check subsequently issued payable to the taxpayer fixes the period of interest under IRC 6611 (b)(2).
- A taxpayer's refund is deposited by check as an offset against an asserted claim of another agency, but the offset is invalid or the amount due to the taxpayer exceeds the claim of the other agency. In such cases, the check subsequently issued payable to the taxpayer fixes the period of interest under IRC 6611 (b)(2).

**IRM 21.5.6.4.38(2) Added timeframe for receipt of refund for a foreign address. Change made for IRM consistency.**

(2) Release the S- freeze through one of the actions in the following chart. Also refer to IRM 21.4.3.5.3, Undeliverable Refund Checks.

**Note:** For more reasons an S- freeze generates and the related release actions, refer to Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48.

**Exception:** If there are unresolved TPP issues on any module on the account, do not release the S- freeze. TPP issues must be resolved first. TPP activity can be identified as outlined in IRM 25.25.6.1.7, Taxpayer Protection Program Overview. Follow instructions in IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.

ROW NUMBER	IF	AND	THEN
1	This is a manual refund due to Injured Spouse Return	N/A	<ol style="list-style-type: none"> <li>1. <b>Do not release the freeze.</b></li> <li>2. Follow instructions for injured spouse returned refunds in IRM 21.4.6.5.22.1, Injured Spouse Returned Refunds.</li> </ol>
2	Taxpayer or authorized representative states they have moved or the address on record was previously updated incorrectly	Taxpayer or authorized representative is able to authenticate their identity as outlined in IRM 3.13.5.29 (3), Oral Statement/Telephone Contact Address Change Requirements	<ol style="list-style-type: none"> <li>1. Confirm the taxpayers current mailing address. <ul style="list-style-type: none"> <li>○ If the address provided does not match the address on file, input CC CHK64 to correct the address and reissue the refund to the new address. Refer to IRM 21.4.3.5.3 (6) and (7), Undeliverable Refund Checks, if you have questions regarding the input of CC CHK64.</li> <li>○ If the address provided matches the address on file, input CC CHK64 with no change to the address to reissue the refund.</li> <li>○ If the address provided is a <b>temporary</b> address, a manual refund is required. Prepare Form 4442/e-4442, Inquiry Referral, and route it to the Campus AM paper function within your directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Be sure</li> </ul> </li> </ol>

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			<p>to provide the temporary address on the referral.</p> <p>2. Advise the taxpayer/caller a refund will be re-issued in about 4 weeks (9 weeks for a foreign address).</p> <p><b>Note:</b> If multiple freeze codes are present, CC CHK64 may not release the refund. Research conditions for each freeze code to determine what actions are needed.</p>
3	Taxpayer or authorized representative states they have moved or the address on record was previously updated incorrectly	Taxpayer or authorized representative is <b>NOT</b> able to authenticate their identity as outlined in IRM 3.13.5.29 (3), Oral Statement/Telephone Contact Address Change Requirements	<p>1. Instruct taxpayer/caller to file Form 8822, Change of Address.</p> <p>2. Advise taxpayer/caller to allow 6-8 weeks for Form 8822 to be processed and a refund check to be re-issued.</p>
4	<p>Taxpayer states they discovered an uncashed refund check that was issued more than 12 months before and wants to cash it</p> <p><b>Note:</b> After 12 months, the check expires and the credit is returned to the taxpayers account (TC 740, Blocking Series <b>66666</b>). (These claims are subject to Limited Payability</p>	Check is not a manual refund (TC 840) issued as a result of an injured spouse claim	<p>1. Research IDRS to determine whether the IRS has reissued the refund or corresponded with the taxpayer on this issue.</p> <p>2. Release the freeze by inputting CC CHK64 per IRM 21.4.3.5.3, Undeliverable Refund Checks.</p> <p>3. Advise the taxpayer to destroy the check.</p>

	provisions. Refer to IRM 21.4.2.4.7, Limited Payability (LP) Rules and Procedures.		
5	Taxpayer states they discovered an uncashed refund check that was issued more than 12 months before and wants to cash it	Check is a manual refund originating because of an injured spouse claim	A manual refund must be reissued. Posting of CC CHK64 could allow the refund to be offset to a federal tax obligation and/or Debtor Master File, if the liability still exists. Refer to IRM 21.4.6, Refund Offset, and IRM 21.4.4.5.1, Preparation of Form 5792, IDRS Generated Refund, for more information.
6	Taxpayer submits correspondence providing an updated address	N/A	Input CC CHK64 to correct the address and reissue the refund to the new address. Refer to IRM 21.4.3.5.3 (6) and (7), Undeliverable Refund Checks, if you have questions regarding the input of CC CHK64.

**Note:** If there are multiple "S-" Freezes, CC "CHK64" input on any account with an "S-" releases all "S-" Freezes.

**IRM 21.5.6.4.44(9) Added procedures to include SSN/EIN in body of email, as Insolvency does not have access to CII. Change made for communication efficiency between Business Units.**

(9) When working correspondence, amended returns or claims in bankruptcy status 72, contact Insolvency before making any adjustments or sending correspondence. Contact Insolvency by forwarding the case by encrypted email to the correct contact at SERP Who/Where Field Insolvency Liaisons. Forward case documents as a PDF and include the SSN or EIN for the taxpayer with an explanation for the contact in the body of the email. Insolvency **does not** have access to CII. **Do not place screen captures of CII notes in the body of the email.** Insolvency is unable to view screen captures. Monitor the case for a response from Insolvency, and follow the guidance provided by the response.

**IRM 21.5.6.4.45(3) Removed Status Code criteria on balance due accounts to set the freeze condition. Change made due to programming update.**

(3) A TC 976/977 posting to a module in a debit balance.

**IRM 21.5.6.4.46(3) Added procedures to include SSN/EIN in body of email, as Insolvency does not have access to CII. Change made for communication efficiency between Business Units.**

(3) Complete thorough research of the account and modules to identify a -W (Litigations) freeze status.

**Caution: Do not take any action on the module or the account without contacting the litigation contact for the identified function** (refer to the If/THEN chart below). This includes an account that has a DUPF return. A DUPF return is not considered correspondence but do not take any action on the account. You must follow the table below.

ROW NUMBER	IF THE TC 520 CC IS	THEN
1	70, 75, 80, 82	<p>Contact the Advisory Group prior to taking account action. These accounts are initiated by the proper Advisory Group when litigation is pending.</p> <p><b>Do not send correspondence or amended returns to the Advisory Group when litigation is pending.</b></p> <p>Contact numbers can be found by selecting Advisory under the Who/Where tab on the SERP Home Page.</p>
2	71, 73	<p>Contact the proper Refund Litigation Coordinator (RLC) listed in the IRM 3.17.243.5.2, Refund Litigation Campus Contacts, prior to taking account action. These accounts are initiated by Campus Refund Litigation.</p>
3	72, 74 Closing Codes 72 and 74 denote Tax Court, however, either Appeals or Counsel may control these case types	<p>When working a paper case:</p> <ul style="list-style-type: none"> <li>a. For cc 72 cases - contact Appeals prior to taking account action. Send a secure email to the Appeals mailbox, *AP Inquiries, requesting contact information of the Appeals employee working the case.</li> <li>b. For cc 74 cases - prior to taking any account action check IDRS for an Appeals Location Code. <ul style="list-style-type: none"> <li>o Appeals Location Code - contact Appeals. Send a secure email to the Appeals mailbox, *AP Inquiries,</li> </ul> </li> </ul>

		<p>requesting contact information of the Appeals employee working the case.</p> <ul style="list-style-type: none"> <li>○ No Appeals Location Code - check IDRS history section for information on cc 74 posting party and contact that party.</li> </ul> <p>When staffing phones, refer the taxpayer to the Appeals Customer Service Telephone line: (855) 865-3401. Hours of operation are Monday through Friday, from 7:00 a.m. to 3:00 p.m. Pacific time.</p>
4	76, 77	<p>When working a paper case, contact Appeals prior to taking account action. These accounts are initiated by Collection Due Process (CDP) appeals. Send a secure email to the Appeals mailbox, *AP Inquiries, requesting contact information of the Appeals employee working the case.</p> <p>When staffing phones, refer the taxpayer to the Appeals Customer Service Telephone line: (855) 865-3401. Hours of operation are Monday through Friday, from 7:00 a.m. to 3:00 p.m. Pacific time.</p>
5	81	<p>Follow the -V freeze instructions in IRM 21.5.6.4.44, -V Freeze.</p> <p>A TC 520 cc 81 is a Bankruptcy Litigation freeze but shows a -W freeze instead of a -V freeze. In January 2002, new bankruptcy closing codes became available; however, the closing code 81 continues to be used. Refer to IRM 5.9.5.6.1 (5) and (6), Closing Codes, concerning older closing codes.</p> <p><b>Note:</b> Prior to revisions in June 2005, the cc 81 was also used by Advisory on all periods for which a proof of claim was filed in a probate case. Now cc 80 is used in probate cases when the CSED is suspended while assets are in the custody of a court.</p> <p><b>Note:</b> A cc 81 may be used for compliance with a Refund Turnover Order (RTO) as well as for a litigation freeze. Refer to IRM 5.9.5, Opening a Bankruptcy Case. After complying with an RTO, check whether the -W litigation freeze should remain on the account before reversing the -W freeze for RTO compliance. Refer to IRM 5.9.6, Processing Chapter 7 Bankruptcy Cases.</p>

6	84	<p>Generally, contact Insolvency prior to taking account action; but it may be necessary to contact the Revenue Officer as well or in the alternative. Contact information can be found on SERP at Field Insolvency Liaisons. Forward case documents as a PDF and include the SSN or EIN for the taxpayer with an explanation for the contact in the body of the email. Insolvency <b>does not</b> have access to CII. <b>Do not place screen captures of CII notes in the body of the email.</b> Insolvency is unable to view screen captures. Monitor the case for a response from Insolvency, and follow the guidance provided by the response. The TC 520 cc 84 does not relate to bankruptcy litigation like the other -W Freezes. A cc 84 is input for bankruptcy cases requiring special handling. The account does not go into IDRS Status 72 (which generally indicates bankruptcy). The CSED is not suspended and collection actions are not prevented.</p> <p>Examples of accounts requiring special handling include:</p> <ul style="list-style-type: none"> <li>• the account of a corporation in a Chapter 7 bankruptcy to allow an assigned Revenue Officer to complete a TFRP investigation and assessment determinations;</li> <li>• the account of a single member disregarded entity LLC to allow an assigned Revenue Officer to collection of income tax liability from the non-bankrupt single member owner.</li> </ul>
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**IRM 21.5.6.4.48(1) Added "Toll-Free" to Accounts Management Assistors. Change made for IRM clarity.**

(1) The -X (Manual Refund) freeze is set when one of the following conditions is present:

- a. A manual refund is issued (usually for expedite and/or hardship reasons) with no Transaction Code (TC) 150 posted on the account. (Usually no action is required to release the -X freeze, because posting the return releases it.)

IF	AND	THEN
Research shows the TC 840 was input on an incorrect module or TIN	N/A	Move the TC 840 and applicable credits to the correct module and TIN. Refer to IRM 21.5.2.4.23.10, Moving Refunds.
It has been 26 cycles since the TC 840 posted and research shows the TC 840 was input on the correct module and TIN	The original return has not been processed	Advise taxpayer to resubmit return to the proper processing center.

- b. A return is coded Computer Condition Code (CCC)/Return Condition Code (RCC) "O" and the TC 150 posted without a TC 840

ROW NUMBER	IF	AND	THEN
1	Module has a TC 971 Action Code (AC) 664 (posted or pending)	No TC 840 has posted or is pending	Take no action to release the overpayment. Refer to IRM 21.4.4.6.1, Monitoring Manual Refunds, and IRM 21.4.4.5.2, Preparation of the Form 3753, Manual Refund Posting Voucher, for more information.
2	It has been less than 6 cycles since the TC 150 posted	The TC 840 is not yet showing on the module and there is no unpostable condition	Inform the taxpayer that the time for the information to post to the account has not passed and to call back in 6 weeks.
3	It has been at least 6 cycles since the TC 150 posted	The TC 840 is not showing on the module and there is an open IDRS control <b>to an employee</b> with no unpostable condition	Prepare Form 4442/e-4442, Inquiry Referral. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access.  <b>Exception:</b> Do not prepare and forward Form 4442/e-4442 to open controls in remote campuses. They do NOT issue manual refunds.

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			<b>Note:</b> If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control "as the referral type.
4	It has been at least 6 cycles since the TC 150 posted	The TC 840 is not showing on the module and there is an open IDRS control <b>to a clerical function or a team number</b> with no unpostable condition	Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.
5	It has been at least 6 cycles since the TC 150 posted	The TC 840 is not showing on the module and the return was erroneously coded with CCC/RCC <b>O</b> . There is no open IDRS control present	Release the refund to the taxpayer by inputting a TC 290 for .00 with a Priority Code 8. Refer to IRM 21.4.4.3, Why Would A Manual Refund Be Needed?, for more information regarding when a manual refund is required.

c. Overpayment on a deceased taxpayer's account

ROW NUMBER	IF	AND	THEN
1	Command Code (CC) TXMOD shows a CCC/RCC L or W	There is no open IDRS control present	Refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, for more information on issuing refunds.  <b>Note:</b> If a manual refund is required, <b>Accounts Management Toll-Free/Field Assistance</b> Assistors send a Form 4442/e-4442 to the Campus AM paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Use "-X Freeze" as the referral type.

2	CC TXMOD shows a CCC/RCC L or W	There is an open IDRS control <b>to an employee</b>	<p>Prepare Form 4442/e-4442. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access.</p> <p><b>Note:</b> If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). Advise the taxpayer to allow 30 days for a response. If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control" as the referral type.</p> <p><b>Exception:</b> Do not prepare and forward Form 4442/e-4442 to open controls in remote campuses. They do NOT issue manual refunds.</p>
3	CC TXMOD shows a CCC/RCC L or W	There is an open IDRS control <b>to a clerical function or a team number</b>	Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.
4	CC TXMOD does not show a CCC/RCC L or W	There is no open IDRS control present	<p>Refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, for more information on issuing refunds.</p> <p><b>Note:</b> If a manual refund is required, <b>Accounts Management Toll-Free/Field Assistance</b> Assistors send a Form 4442/e-4442 to the Campus AM paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Use "-X Freeze" as the referral type.</p>
5	CC TXMOD does not show a CCC/RCC L or W	There is an open IDRS control <b>to an employee</b>	Prepare Form 4442/e-4442. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS)



			<p>access.</p> <p><b>Note:</b> If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). Advise the taxpayer to allow 30 days for a response. If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control" as the referral type.</p>
6	CC TXMOD does not show a CCC/RCC L or W	There is an open IDRS control to a <b>clerical function or a team number</b>	Apologize for the delay in processing the information and advise the taxpayer to allow an additional 30 days.
7	There is a date of death on CC IMFOLE	No SSA date of death on CC INOLES	<ol style="list-style-type: none"> <li>1. Toll-free and Field Assistance assistors send a Form 4442/e-4442 to the Campus AM paper function within their Directorate, except Puerto Rico who will send the Form 4442 to the Brookhaven Campus paper function until further notice. Use "-X Freeze" as the referral type.</li> </ol> <p><b>Exception:</b> Do not prepare and forward Form 4442/e-4442 to open controls in remote campuses. They do NOT issue manual refunds.</p> <ol style="list-style-type: none"> <li>2. All others take the following steps: <ol style="list-style-type: none"> <li>a. Research modules for 540 with transaction dates that match CC IMFOLE. This could involve numerous modules, including modules in retention.</li> <li>b. Reverse all TC 540s by inputting TC 542s using same date of death.</li> </ol> </li> </ol>

			<p><b>Caution:</b> A TC 540 with DLN 28277-111-11111-Y <b>cannot</b> be reversed. If TC 540 is in error, issue a manual refund to release the refund. Forward the TIN to your P&amp;A staff to contact HQ analyst to reverse the TC 540.</p> <p>c. If CC IMFOLE has an unreversed TC 971 AC 524, reverse with a TC 972 AC 524. Refer to Exhibit 25.23.2-15, TC 972 AC 524 – Reversal of TC 971 AC 524, for more information.</p> <p>d. Issue a manual refund to release the refund.</p> <p>e. Monitor the account to confirm the date of death is cleared from CC IMFOLE.</p>
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d. A TC 840 posts to a module creating a debit balance

IF	THEN
There is an open IDRS control	<p>Prepare Form 4442/e-4442. Select "IRM" referral type and category "Open Control". Print and fax IRM directed referrals to any area that does not have Account Management Services (AMS) access.</p> <p><b>Note:</b> If the open control is for a Correspondence Imaging Inventory (CII) case and you have access to CII, do not initiate a referral. Add the information to the CII case as a Case Note (CN). Advise the taxpayer to allow 30 days for a response. If the open control is not for a CII case or you do not have access to CII, initiate a referral to the open control using "Open Control" as the referral type.</p>
There is no open IDRS control present	<ol style="list-style-type: none"> <li>1. Research for any missing credits.</li> <li>2. Transfer any misapplied credits.</li> <li>3. Input adjustment action, if necessary, to release the freeze.</li> </ol>

	<p>4. Take all necessary actions to resolve the debit balance before releasing the freeze and resuming notice issuance.</p> <p>5. Notify the taxpayer if the debit condition is correct.</p>
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e. Taxpayer claims an overpayment of estimated tax credit of # [REDACTED] #

IF	THEN
You can verify the payment belongs to the taxpayer	Release the freeze with a TC 290 for .00 and PC 8. Refer to IRM 21.2.4.3.25, Processing EXES-TC 840 Transcripts (J-/X Freeze), for further instructions.
You cannot verify the payment belongs to the taxpayer	Take no action. An EXES-TC 840 transcript generates. Refer to IRM 21.2.4.3.25, Processing EXES-TC 840 Transcripts (J-/X Freeze).

**Note:** Refer to Document 6209, Section 8A.4, Master File Freeze Codes and IDRS Status 48 for conditions that set the -X freeze.