

## IRM PROCEDURAL UPDATE

**DATE: 01/13/2025**

**NUMBER: ts-25-0125-0049**

**SUBJECT: Tax Years and Cycle Timeframes (Included Dead Cycles); Statute Mailbox With TS; TPP Letter Clarification**

**AFFECTED IRM(s)/SUBSECTION(s): 25.25.6**

**CHANGE(s):**

**IRM 25.25.6.1.7(2) (3) - Updated marker and letter information to clarify instructions.**

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

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

**Reminder:** If the IRM instructs that TPP markers be reversed, if there is more than one marker on the account, each TPP marker TC 971 AC 121/124/129 must be reversed. Leaving unreversed TPP markers on TPP accounts that were resolved can cause confusion and erroneous referrals to RIVO.

<b>Transaction Code (TC) &amp; Action Code (AC)</b>	<b>Action Created by the Indicator</b>
<b>1</b> A TC 971 AC 124 marker - with a MISC field that contains the document locator number (DLN) of the selected return in question. <b>Exception:</b> The TC 971 AC 124 cannot post to an account without	The transaction causes the return in question to go unpostable (UP) 126 reason code (RC) "0" which will contain the same DLN as the TC 971 AC 124 marker.  (No additional actions are required if the TC 971 AC 124 contains the literal "TR" in the MISC field.)

<p>an established entity, therefore there may be a delay in the TC 971 AC 124 posting to the account even though the return is UP 126 RC "0".</p>	<p>A TC 971 AC 124 must be reversed with a TC 972 AC 124 when the taxpayer was authenticated or the return was deemed identity theft and moved to MFT 32 or was Archived/Deleted.</p> <p><b>Note:</b> If there is an unreversed TC 971 AC 124, this is not an indication of an open TPP issue, unless there is a corresponding return that is still an open UP 126 RC "0" and it is unresolved (DLN in the MISC field of the TC 971 AC 124 matches the DLN of the unpostable return). <b>Do not forward</b> cases to RIVO if the only issue is the unreversed marker and the return has posted and no other TPP marker is present. A mass cleanup will be conducted 2-3 times a year to reverse all markers left unreversed in error.</p> <p><b>Note:</b> If the account reflects the TC 971 AC 124 marker, but the return is still in ERS processing, follow ERS procedures in IRM 21.4.1, Refund Research. Conduct IDRS research on CC TRDBV, ERINV, TXMODA and others, to determine the status of the return.</p>
<p><b>2</b> A TC 971 AC 121 - (no longer used since January 2017) - may contain a MISC field of "DDB ARAP RULE TR" or "DDB ARAP RULE OM". The TC 971 AC 121 is reversed with a TC 972 AC 121 and indicates the TPP issue is resolved.</p> <p><b>Exception:</b> The TC 971 AC 121 cannot post to an account without an established entity, therefore there may be a delay in the TC 971 AC 121 posting to the account even though the return is UP 126 RC "0".</p>	<p>The transaction will cause the return in question to go unpostable (UP) 126 reason code (RC) "0". (No additional actions are required if the TC 971 AC 121 has a MISC field of "DDB ARAP RULE TR" or "DDB ARAP RULE OM".)</p>
<p><b>3</b> A return showing as UP 126 RC "0" with a TC 971 AC 124 and the DLN in the MISC field is present (the account may contain a second TC 971 AC 124 and the DLN in the</p>	<p>The return can be located on CC TXMODA, CC UPTIN, or CC TRDBV.</p>

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



<ul style="list-style-type: none"> <li>• [REDACTED]</li> </ul> <p>#</p>	<ul style="list-style-type: none"> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> </ul> <p>#</p>
<p>8</p> <p># [REDACTED]</p> <p>#</p>	<p># [REDACTED]</p> <p>#</p> <p>#</p>

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

Transaction	Action/Details
<p><b>1</b> TC 971 AC 052 on the account (not a TPP marker)</p>	<p>Will resequence the TC 150 for 14 days. If the return is selected for TPP, a TC 971 AC 124 will be present on the tax module. After the TPP Unpostable 126 0 is resolved, the 14-day resequence will be applied to the TC 150. <b>The TC 971 AC 052 is not a TPP marker.</b></p> <p><b>Note:</b> These returns are rescored for NON ID theft criteria after</p>

Transaction	Action/Details
	the TPP Unpostable 126 0 is resolved. Once the return is posted, if selected for further review, a TC 971 AC 134 will be present and will create a – R freeze. The income and withholding on the return must be verified prior to releasing the refund.
2 TC 971 AC 850 on the account (not a TPP marker)	RICS will use the marker to flip the direct deposit to a paper check.  <b>Reminder:</b> Direct deposit refunds are now issued on current year and late filed tax returns and can be flipped to a paper check when the IRM instructs.

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

**Note:** For taxpayers with an established IRS online account who are selected by TPP and receive the online option, a message will generate in the Notification section asking them to verify their tax return. The message will state "Verify Your Tax Return Information Now" and the link will take them directly to verify their return information.

TPP Letter	Description/Details
<p>The TPP letter is required to authenticate on the phone and online, unless an exception is met.</p> <p><b>Note:</b> The TPP letter is <b>not</b> required when authenticating in-person at a TAC office with required identification documents, see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC. See how to locate which TPP letter was issued to the caller:</p> <ul style="list-style-type: none"> <li>All TPP letters will be converted to Notices in 2025, the letter number will be <b>IRS Notice CP5071</b> but will still contain the "C" behind each letter number when it generates on IDRS. TPP Letter Numbers: 4883C 5071C - **New notice format being issued beginning January 2024.</li> </ul>	<p>The TPP letter can be viewed on one or more of the following command codes, depending on the tax period. Conduct research to locate the TPP letter issued:</p> <p>CC ENMOD CC IMFOLE CC IMFOLT CC TXMODA</p> <ul style="list-style-type: none"> <li>The letter marker will show the TPP letter number and tax period, and if on CC ENMOD, will show the IDRS # 148XXXXXX</li> </ul> <p>Example of what will post on ENMOD: 14850XXXXX XXXXCLTR</p> <p>14850XXXXX 202X12</p> <p>Example of what will post on CC TXMOD/IMFOLT:</p>

<p>5447C 5747C 6330C 6331C 6167C</p> <ul style="list-style-type: none"> <li>Letter 5216 - Does not generate on IDRS - AMS notes should indicate if the letter was issued</li> </ul>	<p>TC 971 AC 123 MISC&gt;5071C SENT</p> <p><b>Note:</b> The new 5071C notice marker can be found on CC ENMOD/CC IMFOLE. The TPP notice marker will show up as &lt;&lt;<b>TC 971 AC 123 MISC&gt; 5071C SENT 202312</b>&gt;&gt;. However, if the entity is not established on the account, you can find the letter marker on CC IMFOLE.</p> <ul style="list-style-type: none"> <li>For all TPP Letters, receipt timeframes are as follows: <ul style="list-style-type: none"> <li>If the TPP letter marker is present on CC ENMOD/IMFOLE, callers should allow 14 days to receive the letter. (For Letter 5447C going to a foreign address allow 30 days)</li> <li>If the TPP letter marker is NOT present on CC ENMOD/IMFOLE, and the UNP 126 RC "0" is present on CC UPTIN and is within 21 days from date of the call, callers should allow 21 days to receive the letter. (For Letter 5447C going to a foreign address allow 30 days)</li> </ul> </li> </ul>
<p>TPP accounts previously marked with TPP letter marker TC 971 AC 123 MISC XXXXC SENT will still appear on CC IMFOLT/TXMOD.</p> <p>**There may be some test accounts that show the TPP letter marker on CC ENMOD and CC TXMOD.</p>	<p>CC TXMOD shows transaction</p> <p>TC 971 AC 123 with the TPP letter number in the miscellaneous field</p> <p>Ex.</p> <p>TC 971 AC 123 MISC&gt;XXXXC SENT</p> <p><b>Reminder:</b> Due to programming issues, CC TXMOD may show multiple TPP letter markers, and in some instances, multiple letters may have been issued in error. If the caller asks about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.</p>
<p>Letter 4883C, Potential Identity Theft during Original Processing</p>	<p>Issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)</p>
<p>Letter 5447C, Potential Identity</p>	<p>Issued on accounts for returns filed with an</p>

Theft during Original Processing; Foreign Address or 5447SP - Spanish version	address outside the United States
Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version	Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The taxpayer must visit their local Taxpayer Assistance Center (TAC) for an in-person visit or call the TPP line if they did not file the return in question.
Letter 5071C, Potential Identity Theft During Original Processing with Online Option  <b>Note:</b> **A new notice format is going to be issued beginning January 2024. The new notice format will only be used when the initial TPP notice is sent. If the notice has to be reissued, the correspondex version of the letter must be used. The new notice format cannot be reissued by employees, the Letter 5071C correspondex letter will be the reissue letter using Exhibit instructions.	Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity and Tax Return Verification Service landing page located via the IRS.gov/VerifyReturn website. The letter provides the option of using the website or calling the TPP number to authenticate their identity. **If the caller chose not to use the Identity and Tax Return Verification Service website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.
Letter 6330C, Potential Identity Theft during Original Processing	Issued on accounts as part of a TPP pilot.  <ul style="list-style-type: none"> <li>• If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM.</li> <li>• The pilot letter <b>cannot</b> be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued.</li> </ul> <p style="text-align: center;">Letter 6330C = 4883C</p>
Letter 6331C, Potential Identity Theft during Original Processing with Online Option	Issued on accounts as part of a TPP pilot.  <ul style="list-style-type: none"> <li>• If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout</li> </ul>



	<p>the IRM.</p> <ul style="list-style-type: none"> <li>The pilot letter <b>cannot</b> be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued.</li> </ul> <p>Letter 6331C = 5071C</p>
Letter 6167C, Identity Authentication Incomplete (IMF)	Issued in response to a TPP fax/correspondence case that contained incomplete or invalid TPP authentication documentation
Letter 5216, Taxpayer Cannot Authenticate	<p>Issued when a taxpayer has tried authentication on the phone and was referred to a TAC or a paper response was received and the taxpayer failed authentication even after a subsequent request is made for correct or missing TPP documentation.</p> <p>**The Letter 5216, Taxpayer Cannot Authenticate, can only be issued one time.</p>

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

**IRM 25.25.6.2 - Updated instructions for non-RIVO correspondence.**

(1) Responses to Letter 4883C, *Potential Identity Theft during Original Processing* (or 6330C), Letter 5071C, *Potential Identity Theft during Original Processing with Online Option* (or 6331C), Letter 5447C, *Potential Identity Theft during Original Processing; Foreign Address*, Letter 5747C, *Potential Identity Theft during Original Processing - TAC AUTH ONLY*, Letter 6167C, *Identity Authentication Incomplete (IMF)*, or Letter 5216, *Taxpayer Cannot Authenticate*, received by mail, fax, Form 4442/e-4442, *Inquiry Referral*, or Form 12412, *Operations Assistance Request (OAR)*, will be processed by Taxpayer Protection Program (TPP) paper groups. Research will be performed on cases prior to taxpayer contact.

**Reminder:** If the correspondence does not meet RIVO criteria, the employee must return it to the originator or correct function.

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

(2) Letter 5216 responses must be given to the Return Integrity Verification Operations (RIVO), TPP team leads for a determination on whether additional action is required or the correspondence can be treated as classified waste.

(3) If a Letter 4883C (or 6330C), Letter 5071C (or 6331C), Letter 5447C, Letter 5747C, Letter 6167C, or Letter 5216, response is scanned into the Correspondence Imaging System (CIS) in error, the Accounts Management CSR should route the case to the Return Integrity Verification Operations (RIVO) at STOP 6579 AUSC.

(4) If the response requests information under the Freedom of Information Act (FOIA), immediately refer the case to the Return Integrity Verification Operations (RIVO) Disclosure Coordinator for your site. Attach a CC SUMRY print prior to forwarding. For more information about FOIA requests, see IRM 21.1.3.17.1, Freedom of Information Act (FOIA).

(5) If a Form 4506-F, *Request for Copy of Fraudulent Tax Return*, or written request is attached to the TPP response, see IRM 25.23.3.2.6.1, Intake - Accepting Form 4506-F or Written Requests for copies of Fraudulent Return(s), for additional guidance and procedures.

(6) If a Form 4506-T, *Request for Transcript of Tax Return*, or written request is attached to the TPP response, see IRM 3.5.21-3, RAIVS Contacts, for additional guidance and procedures.

(7) Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, should be worked by TAS. If criteria are met, follow procedures outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*. For Service Level Agreements, see IRM 25.30.8, Service Level Agreement between the Taxpayer Services Division and the Taxpayer Advocate Service.

(8) For taxpayers who may need tax assistance, per Section 1204 of the Taxpayer First Act, employees can refer taxpayers to Low Income Taxpayer Clinics (LITCs) who are independent from the Internal Revenue Service (IRS) and the Taxpayer Advocate Service (TAS). LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For additional information, refer the taxpayer to Pub 4134, Low Income Taxpayer Clinic List on [irs.gov](http://irs.gov).

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

**Note:** For any case with multiple controls, employees must contact the other control to coordinate case actions. If the control is assigned to a generic control, refer to your manager to have case assigned.

(10) Employees will update the IDRS clerical (generic) assignment number to their IDRS number at the time they check out each batch of work.

(11) Employees must utilize the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT), to resolve the account, whenever the tool is available, unless otherwise directed in the IRM.

(12) Conduct proper research and consider all TPP markers posted to the account, see IRM 25.25.6.1.7 (2) Taxpayer Protection Program Overview, for more information on each marker. Review the correspondence reply using the chart below:

**Caution: #** [Redacted]

**Note:** For responses involving an account that contains a TC 971 AC 524 posted in error, see IRM 25.23.2.8.4.2, Manually Reversing TC 971 AC 524 - No Date of Death Present on Command Code INOLES. Follow procedures in IRM 25.25.6.2.2.1, Documentation Received to address the TPP issue after the reversal of the TC 971 AC 524 is completed.

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

<p>"HIGH RISK AUTH", see block 4 below.</p> <p><b>Note: #</b> [REDACTED]</p> <p><b>Note: #</b> [REDACTED]</p> <p># [REDACTED]</p>	<p><b>Note: #</b> [REDACTED]</p> <p>[REDACTED]</p> <p># [REDACTED]</p>
<p><b>4</b></p> <p>The taxpayer is responding to the Letter 5747C (the account should contain a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY") or the account contains a TC 971 AC 123 "HIGH RISK AUTH".</p>	<p>The taxpayer must visit the Taxpayer Assistance Center (TAC), see IRM 25.25.6.2.2.3, Responses to Letter 5747C (Letter Reply Procedures).</p> <p><b>Exception: #</b> [REDACTED]</p> <p>[REDACTED]</p> <p># [REDACTED], see Exhibit 2.3.32-7, IMF Entity Data, for valid values.</p>
<p><b>5</b></p> <p>The taxpayer is responding to the Letter 6167C and the response contains new or additional information for a determination.</p>	<p>See block 3 or 4 above as appropriate.</p>
<p><b>6</b></p> <p>The taxpayer is responding to the Letter 6167C and no additional information has been provided or the same information was provided, and a determination cannot be made based on the response or research.</p>	<ul style="list-style-type: none"> <li>• Send the Letter 5216, <i>Taxpayer Cannot Authenticate</i>, to the address on the return, see Exhibit 25.25.6-1, Taxpayer Protection Program (TPP) Repeater Letter 5216 - Taxpayer Cannot Authenticate. # [REDACTED]</li> <li>• [REDACTED] # [REDACTED]</li> <li>• Input/Update EFDS notes as appropriate.</li> <li>• Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Destroy the response as classified waste, including any signed or unsigned returns.</li> </ul>

	<ul style="list-style-type: none"> <li>Close the RIVO correspondence control base with an activity field of "FAILEDAUTH".</li> </ul>
<b>7</b> The correspondence/referral shows the taxpayer is in a disaster area or the account contains a -O freeze or -S freeze.	See IRM 25.25.6.1.7.2, Disaster Area Declarations.
<b>8</b> The response does not contain any documents or statements but contains a telephone number.	See IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid.
<b>9</b> The response is to a TPP letter and is from a prison/correctional institution (Envelope/correspondence contains a prison address and prisoner ID number)	See IRM 25.25.6.2.2.1, Documentation Received
# [REDACTED] #	# [REDACTED] #

**IRM 25.25.6.2.1.1 - Updated cycle timeframes to include dead cycles when returns cannot be moved to or from MFT 32 and updated tax years throughout this section.**

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

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

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

IF	AND	THEN
<b>1</b> The return is for tax year <b>2024</b> or <b>2023</b>	It is between <b>Cycles 4 - 46</b> , see IRM 3.30.123-2,	Follow bullet instructions below, if applicable, then go directly to IRM 25.25.6.6.3.1 (4), Box 4, Procedures

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

		<p>owner's return</p> <ul style="list-style-type: none"> <li>• All necessary return attachments (including a Form 14039, Identity Theft Affidavit), and the envelope from the reply.</li> <li>• Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. <ul style="list-style-type: none"> <li>◆ If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return.</li> <li>◆ Make the following edits to the return. Edit special processing code (SPC) "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents.</li> <li>◆ Close the RIVO correspondence control base with an activity field of "RTN2PROC".</li> </ul> </li> <li>• If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the form to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files.</li> </ul> <p><b>Exception:</b> If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> <li>• Input/Update Electronic Fraud Detection System (EFDS) notes as appropriate.</li> <li>• Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue,</li> </ul>
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		<p>see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</p> <ul style="list-style-type: none"> <li>• Destroy the notice or letter as classified waste.</li> <li>• If no return is being sent for processing, close the RIVO correspondence control base with an activity field of "IDTRTN".</li> </ul>
<p><b>3</b> The return is for tax year 2022 or prior.</p>	<p>It is between Cycle <b>4 - 46</b>, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check the current cycle (find today's date to identify the current cycle)</p>	<p>Follow bullet procedures below and then refer to IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0" to Delete the identity theft return. Disregard instructions stating to advise the taxpayer.</p> <ul style="list-style-type: none"> <li>• All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible.</li> <li>• If the taxpayer attached their return to be processed to the response, take the following actions:</li> <li>• Detach the TIN owner's return, all necessary return attachments (including a Form 14039, and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner.</li> <li>• If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return.</li> <li>• Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and</li> </ul>

		<p>Documents.</p> <p><b>Note:</b> If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> <li>• If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, route the form to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files.</li> </ul> <p><b>Exception:</b> If the Form 14039 is viewable in AMS images, destroy the form as classified waste.</p> <ul style="list-style-type: none"> <li>• Input/Update EFDS notes as appropriate.</li> <li>• Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Destroy the notice or letter as classified waste.</li> <li>• Close the RIVO correspondence control base with an activity field of "IDTRTN" or "RTN2PROC", as appropriate.</li> </ul>
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**IRM 25.25.6.2.2.1 - Updated cycle timeframes to include dead cycles when returns cannot be moved to or from MFT 32 and updated tax years throughout this section.**

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

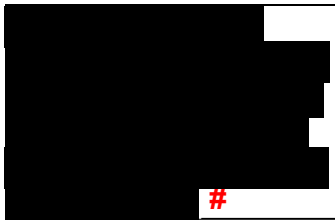
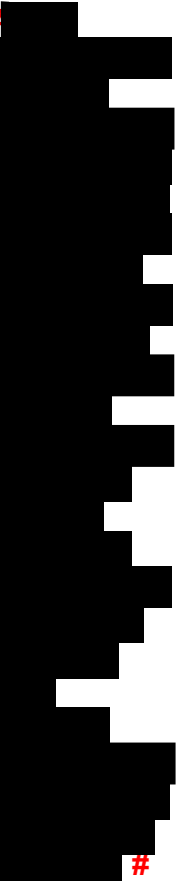
**Reminder:** To prevent delays, for any case with duplicate or multiple controls, case actions must be coordinated with the other control prior to taking any actions on the account.

**Note:** For responses involving an account that contains a TC 971 AC 524 posted in error, see IRM 25.23.2.8.4.2, Manually Reversing TC 971 AC 524 - No Date of Death Present on Command Code INOLES.

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

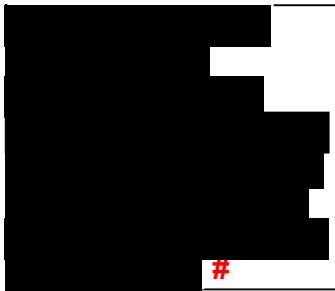
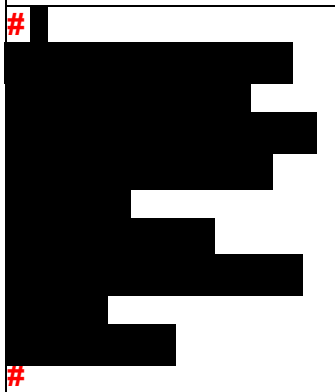
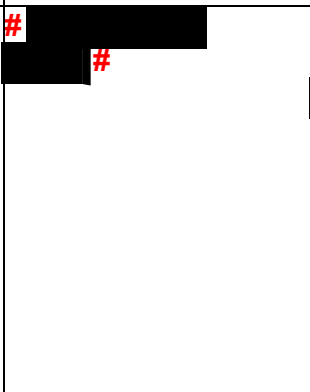
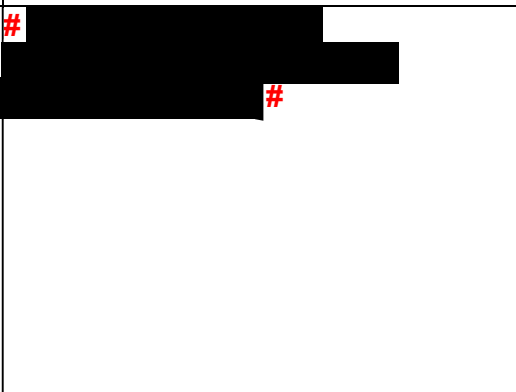


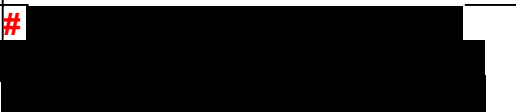
ACTION	DETERMINATION	THEN
<p><b>1</b> Review the documentation to verify the requested documents were submitted and appear valid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc.</p> <p><b>Note:</b> Documentation review along with account research must be completed and considered in order to make an identity determination.</p> <p><b>Requested Documentation:</b></p> <ul style="list-style-type: none"> <li>• TPP letter</li> <li>• A copy of the return they filed (current year/prior year)</li> <li>• A copy of the return for a year</li> </ul>	<p>The documentation is considered valid</p>	<p>Consider the identity authenticated and continue to paragraph 2</p>

<p>prior to the one in question (if they filed one)</p> <ul style="list-style-type: none"><li>• Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc.</li><li>• The documentation needed to authenticate their identity, see IRM 25.23.2.7.2.1 (3), Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC, for acceptable documentation.</li></ul> <p><b>Exception: #</b> [Redacted]</p>		
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<p><b>2</b> The documentation provided cannot be verified or does not appear valid based on internal and/or external sources such as IDRS, EFDS, Accurint, etc.</p> <p><b>Caution: #</b> </p>	<p>The documentation is not considered valid</p>	<p>Consider the identity not authenticated, see IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid</p>
<p><b>3</b> If the taxpayer submits documentation to verify their identity via fax due to an exception, as instructed, verify the requested documents were submitted and</p>	<p>The documentation is considered valid</p>	<p>Consider their identity authenticated and continue to paragraph 2</p> <p><b>Note:</b> Prior to taking any action, all fax cases must be controlled on IDRS as follows:  -Use received date of fax  -Use activity code "TPPFAXMMDD"</p>

<p>appear valid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc.</p> <p><b>Reminder:</b> Field Assistance employees will use applicable systems for research.</p> <p><b>Note:</b> Documentation review along with account research, must be completed and considered in order to make an identity determination.</p> <p><b>Requested Documentation:</b></p> <ul style="list-style-type: none"> <li>• TPP letter</li> <li>• A copy of the return they filed (current year/prior year)</li> <li>• A copy of the return for a year prior to the one in question (if they filed one)</li> <li>• Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc.</li> <li>• The documentation needed to authenticate their identity, see IRM</li> </ul>		<p>-Use "A" status for active case</p> <p>-Use TPP letter# as category code. (For pilot Letter 6330C use cat code "4883" &amp; for Letter 6331C use cat code "5071".)</p>
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<p>25.23.2.7.2.1 (3) Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC, for acceptable documentation.</p>		
<p>Exception: # [REDACTED]</p>		
<p>Exception: # [REDACTED]</p>		

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



 #		 #
 #		 #
		



<p>For decedent accounts, if the authorized representative's name is present on CC ENMOD</p>	<p>documentation was received and is from the authorized representative matching the name on CC ENMOD</p> <p><b>Note: #</b> [REDACTED]</p>	<p>documentation you can authenticate the taxpayer's representative and tax return information, consider their identity authenticated and continue to paragraph 2</p>
<p><b>11</b> For decedent accounts, if the authorized representative's name is present on CC ENMOD</p>	<p>The TPP documentation received <b>does not</b> contain the authorized representative's name within the documents provided, and it cannot be matched to the authorized representative's name on CC ENMOD</p> <p>and</p> <p>a TPP determination cannot be made</p>	<ul style="list-style-type: none"> <li>• Consider the TPP response incomplete and issue the letter below.</li> <li>• Issue the Letter 6167C, Identity Authentication Incomplete, with paragraph A and an open paragraph (use an (*)) to insert the open paragraph) advising the representative their identity could not be authenticated based on the information provided and include the following in the letter: <ul style="list-style-type: none"> <li>- Use return address code "TP"</li> </ul> </li> <li>• In the open paragraph, <ul style="list-style-type: none"> <li>- Specify which supporting document was missing or unacceptable to verify the return in question, if needed.</li> <li>- Request a copy of a valid identification document for the authorized representative, such as a driver's license or identification card.</li> </ul> </li> </ul>
<p><b>12</b> For decedent accounts, if the authorized representative's name is not present on CC ENMOD</p>	<p>The documentation to verify the authorized representative was incomplete or not received</p> <p>BUT</p>	<ul style="list-style-type: none"> <li>• # [REDACTED]</li> <li>• For incomplete or missing documentation for verification of the authorized</li> </ul>

<p>See IRM 11.3.2.4.11, Deceased Individuals and IRM 3.13.5.32, Notice Concerning Fiduciary Relationship, for a list of acceptable documentation for authorized representatives.</p>	<p>TPP documentation was complete (requested documents can be used to authenticate the decedent)</p>	<p>representative, issue Letter 135C, Proper Authorization Needed to Furnish Information, and request documentation per IRMs in IF section. Verify the address to ensure the letter goes to the representative, but do not change the address on the account.</p> <ul style="list-style-type: none"> <li>• See RIVO portal for assistance</li> <li>• Use paragraph P for the open paragraph</li> <li>• In the open paragraph, <ul style="list-style-type: none"> <li>- Request Form 56 with supporting documentation to verify the authorized representative.</li> <li>- Request a copy of a valid identification document for the authorized representative, such as a driver's license or identification card.</li> </ul> </li> <li>• If the authorized representative provided completed Form 56 with supporting documentation, follow IRM 21.1.3.4 (4), Other Third Party Inquiries, to route the form to the Entity function.</li> </ul>
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(2) Due to data breaches and account takeovers, all Taxpayer Protection Program (TPP) returns filed by the taxpayer identification number (TIN) owner must be verified to ensure the information has not been changed without their permission. Confirm the return in question is the taxpayer's return by comparing the return on IDRS with the return provided by the taxpayer:

- The address as it appears on the return

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

- The refund amount as it is shown on their return (The taxpayer must provide the refund amount from the appropriate refund line on the actual tax form they filed. They cannot provide an amount that was provided by the preparer or

from a preparer's summary page since that figure may be less due to charges the preparer is deducting from the refund.)

- The refund type, a paper check to their address or a direct deposit to their bank account
- If the refund is a direct deposit, compare the routing number for the bank and the bank account number (current or prior year return)

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

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

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

IF	THEN
<b>1</b> The return information provided matches the information on the return received by the IRS (including RAL or RAC direct deposits)	Continue to paragraph 4 below
<b>2</b> The bank routing number or account number provided do not match the information on the return received by the IRS (Excluding RAL or RAC refunds.)	<ul style="list-style-type: none"> <li>• Input a transaction code TC 971 action code AC 850 to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return</li> <li>• Continue to paragraph 4 below</li> </ul>
<b>3</b> The return provided is an amended return or a Form 1040X	See IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X Amended U.S. Individual Income Tax Return, with the Response
<b>4</b> None of the return information provided matches the return received by the IRS	Treat the return as identity theft, see IRM 25.25.6.2.1, The Taxpayer is Claiming Identity Theft (Letter Reply Procedures)

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

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

IF	THEN
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<p><b>1</b> The taxpayer's return is unpostable (UP) 126 reason code (RC) "0".</p> <p><b>Note:</b> If the UP 1260 does not populate on TVT tool, then the unpostable condition cannot be closed using the TVT tool. The UP 126 RC "0" must be resolved manually on IDRS.</p>	<p>Resolve the UP 126 RC "0", see IRM 25.25.6.5.1.1, The Taxpayer's Return is Unpostable 126 Reason Code "0".</p> <p>If the taxpayer filed one or more (duplicate returns) follow IRM 25.25.6.5.2.1.1, Multiple Returns and the Taxpayer's Return is Unpostable 126 Reason Code <b>0</b></p> <p><b>**Disregard instructions stating to advise the taxpayer.</b></p> <p><b>Note:</b> If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</p> <ul style="list-style-type: none"> <li>• If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing.</li> <li>• Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Input/update EFDS notes as appropriate.</li> <li>• Destroy the notice or letter as classified waste.</li> <li>• Close the RIVO correspondence control base with an activity field of "NONIDTRTN".</li> </ul>
<p><b>2</b> The account contains an unreversed TC 971 AC 129 (the taxpayer's return may be posted to MFT 30 or may be UP 147)</p>	<p>Resolve the account using the procedures in IRM 25.25.6.5.1.2, The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129. Disregard instructions stating to advise the taxpayer.</p> <p><b>Note:</b> If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</p>

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

	"NONIDTRTN".
<p><b>4</b> The taxpayer's return information has been reversed on MFT 30</p>	<p>Resolve the account using the procedures in IRM 25.25.6.5.5.2, The Taxpayer's Return Information has been Reversed on MFT 30. Disregard instructions stating to advise the taxpayer.</p> <p><b>Note:</b> If the return is a barred statute refer to the Barred Quick Assessment Referral Guide</p> <p><b>Note:</b> If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</p> <ul style="list-style-type: none"> <li>• If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing.</li> <li>• Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS), select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Input/update EFDS notes as appropriate.</li> <li>• Destroy the notice or letter as classified waste.</li> <li>• Close the RIVO correspondence control base with an activity field of "NONIDTRTN".</li> </ul>
<p><b>5</b> The valid tax return has been moved to MFT 32 and doesn't meet the exception listed below to move the return systemically.</p> <p>Follow <b>block 6</b> below, if the return cannot be moved back from MFT 32 systemically.</p> <p><b>Exception:</b> If the return meets any of the criteria below, the return cannot be moved systemically and must be reprocessed manually</p>	<p>Resolve the account using the procedures in IRM 25.25.6.7.1.2, Return Integrity Verification Operations (RIVO) Employees MFT 32 Reversal Inquiries &amp; Resolution Actions.</p> <p><b>Note:</b> If the taxpayer has included an amended return or a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i>, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</p> <ul style="list-style-type: none"> <li>• If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified</li> </ul>



<p>from MFT 32 to MFT 30.</p> <ul style="list-style-type: none"> <li>◆ The return is for tax year 2022 or prior</li> <li>◆ The return is for the current tax year 2024 or preceding tax year 2023 and it is <b>Cycles 1 - 3 or 47 - 53</b>, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles</li> <li>◆ TC 971 AC 111 is present on MFT 32 for the same return (same document locator number (DLN) in the MISC field of the TC 971 AC 111) and the return did not post to MFT 30</li> <li>◆ The account has been resequenced or merged in the current or prior processing year</li> <li>◆ A TC 971 AC 111 is unpostable (UP) 168 reason code (RC) on MFT 32</li> <li>◆ The account contains an invalid name control issue (entity mismatch)</li> </ul>	<ul style="list-style-type: none"> <li>waste. DO NOT send to processing.</li> <li>• Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Input/update EFDS notes as appropriate.</li> <li>• Destroy the notice or letter as classified waste.</li> <li>• Close the RIVO correspondence control base with an activity field of "NONIDTRTN".</li> </ul>
<p><b>6</b> The return has been archived/deleted:</p> <ul style="list-style-type: none"> <li>• The return was never processed and is <b>not</b> posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 AND</li> <li>• CC TRDBV "CODES" screen shows it was unpostable (UP) 126 reason code (RC) "0" and may not be viewable on CC UPTIN</li> </ul> <p><b>Note:</b> If the Assessment Statute Expiration Date (ASED) is imminent (within 120 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p>	<ul style="list-style-type: none"> <li>• If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.</li> <li>• If no Form 1040X was received, if the taxpayer attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows:</li> <li>• All edits made on the return being sent to SP for processing must be in "RED" ink, when possible.</li> <li>• Make the following edits to the return. <ul style="list-style-type: none"> <li>◆ Use a RIVO stamp or edit "RIVO" in the upper left-hand corner of the return</li> <li>◆ Edit SPC "B"</li> <li>◆ Edit the received date on the return (if not already present)</li> <li>◆ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), Batching Unnumbered Returns and Documents, for additional editing and routing guidance.</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>• If the return is unsigned, notate the signature line "Do not Correspond for Signature"</li> <li>• Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Input/update EFDS notes as appropriate.</li> <li>• Destroy the notice or letter as classified waste.</li> <li>• Close the RIVO correspondence control base with an activity field of "NONIDTRTN".</li> <li>• If the taxpayer did not attach a copy of the return, resolve the account using the procedures in IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees</li> </ul>
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**IRM 25.25.6.2.3 - Updated tax years and cycle timeframes to include dead cycle period when returns cannot be moved to or from MFT 32 and instructions to send the return to be reprocessed manually.**

(1) Exam/Collection/Compliance employees may identify a return with Taxpayer Protection Program (TPP) involvement in the course of their duties. The account will contain TPP markers on CC IMFOLT or CC TXMOD. An inquiry may need to be referred to Return Integrity Verification (RIVO) team for resolution when one or more of the TPP markers and conditions are present:

- The account contains unresolved TPP indicators (unreversed TC 971 AC 121/124 with MISC field showing DLN of associated UNP 1260 return)
- The taxpayer's return is unpostable (UP) 126 reason code (RC) "0"
- The account contains an unreversed TPP indicator TC 971 AC 129 and the refund is held with a -R freeze.
- The return has been moved to MFT 32 in the TPP process (the return may or may not be the taxpayer identification number (TIN) owner's valid return)
- The return was Archived/Deleted (Account will show an UP 126 "0" on CC TRDBV "CODES" screen and is **not** posted to MFT 30 as a TC 150 or MFT

32 as a TC 976.)

If the TPP markers above are present, the taxpayer must be authenticated by the employee. See IRM 25.25.6.4, (8) Taxpayer Protection Program (TPP) - High Risk Authentication (HRA) Procedures, for manual TPP High Risk Authentication questions and IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question, to verify the return was filed by the taxpayer

(2) If the employee has authenticated the taxpayer, take the following actions to refer the case to RIVO for resolution:

**Note:** If the taxpayer has authenticated their identity and the tax return was verified, the original received date of the tax return will be used to process the return. The “interest penalty date” on CC TRDBV will be used as the received date and used to determine the ASSED.

IF	THEN
<p><b>1</b> The return is on MFT 32 or shows it was Archived/Deleted on CC TRDBV</p> <p><b>Note:</b> An Archived/Deleted means the return was never processed and is <b>not</b> posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976</p>	<p>The employee will submit a Form 4442, <i>Inquiry Referral</i>, to fax number # [REDACTED] # with the following information:</p> <ul style="list-style-type: none"> <li>◆ Include the <b>DLN</b> of the return in question. Make sure and verify the DLN number if there is more than one return.</li> </ul> <p>MFT 32 returns - DLN is the TC 976 DLN on CC IMFOLT or TXMODA</p> <p>Archived /Deleted returns - CC TRDBV “STAT-HIST” summary page has the DLN</p> <ul style="list-style-type: none"> <li>◆ Add remarks - TP has been authenticated by the employee</li> <li>◆ Additional comments - The return on MFT 32 is the TP’s valid return. Please take appropriate actions to resolve the account and process TP’s return.</li> <li>◆ If unable to fax the request, route information to RIVO: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, TX 73301</li> </ul> <p><b>Note:</b> Follow procedures below depending on the year of the tax return in question.</p> <ul style="list-style-type: none"> <li>◆ For 2024 or 2023 ELF/MeF or paper filed returns,</li> </ul>

	<p>the return can be moved systemically and does not have to be reprocessed.</p> <p><b>Note:</b> The return must be reprocessed manually if it is between <b>Cycle 1 - 3 (dead cycles) or 47 - 53</b>, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles calendar to check current cycle (find today's date to identify the current cycle). Follow instructions below to send the return to be reprocessed manually.</p> <ul style="list-style-type: none"> <li>◆ Do not include a copy of the return, unless it differs from the return on CC TRDBV,</li> <li>◆ For 2022 and prior year ELF/MeF electronic returns or paper filed returns must be reprocessed and sent to SP for posting. The fastest option is to obtain a copy from the taxpayer. If the taxpayer provides a copy of the tax return, forward it with the Form 4442. If unable to obtain a copy from the taxpayer, include it in the Remarks section of the Form 4442. RIVO will order the return and if not received, will complete a dummy return using information on CC TRDBV/RTVUE.</li> </ul> <p><b>Exception:</b> For expedite cases (i.e., statute imminent), write "Expedite" at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows:  CXX,EXPEDITE,M,32RV  1485000001,*</p> <ul style="list-style-type: none"> <li>◆ For tax returns sent to SP for processing, RIVO will open a monitor control on CC TXMOD with activity code that includes RTP-MMDD which means "Return to Process" and MMDD equals the month and day it was sent to SP.</li> </ul> <p><b>Note:</b> Once the return is sent to be reprocessed, the TPP issue has been resolved and RIVO no longer has the case. Any follow up inquiries must be made to the Submission Processing area the return is located in.</p>
<p><b>2</b>  The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124</p>	<p>The employee will initiate a Form 4442, <i>Inquiry Referral</i>, to RIVO (even if the Unpostable is assigned to a generic IDRS control number) to resolve the unpostable condition. The following</p>

<p>or</p> <p>The return is posted and contains an unreversed TC 971 AC 129 with a -R freeze holding the refund</p>	<p>remarks must be included on the Form 4442:</p> <ul style="list-style-type: none"> <li>◆ The taxpayer has been authenticated</li> </ul> <p><b>and</b></p> <ul style="list-style-type: none"> <li>◆ The return is the taxpayer's valid return</li> <li>◆ For accounts showing open Unpostable 1260, fax Form 4442 to fax number # [REDACTED] #</li> <li>◆ If unable to fax the request, route information to RIVO at: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, TX 73301</li> </ul>
<p><b>3</b></p> <p>Any of the above "IF" scenarios include a TC 150 (0.00) with the <b>SFR</b> literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted</p> <p><b>Note:</b> When the tax return in question is deemed Id theft due to non-response, the return is moved to MFT 32 or Deleted. The TC 971 AC 124 is also reversed in most cases.</p> <p><b>Reminder:</b> If the taxpayer did not file the return moved to MFT 32 or Deleted, follow normal IRM procedures for sending the valid return to be processed. This is not a RIVO issue.</p>	<p>RIVO cannot send the return to be reprocessed. The account will have to be manually adjusted. The employee working the case will:</p> <ul style="list-style-type: none"> <li>• Follow normal procedures to have the account adjusted to the taxpayer's return (i.e., CCP or other area that adjusts account after audit).</li> <li>• RIVO <b>does not</b> need a copy of the tax return</li> <li>• Submit a referral to RIVO to reverse the TPP marker (if needed) and update system to show the return is Non-ID Theft due to late TP authentication.</li> <li>• Employee will prepare a Form 4442 and include the following: <ul style="list-style-type: none"> <li>• TP late authentication &amp; Filed the return in question (must include the DLN of the original return)</li> <li>• Update the EFDS system to show the return is Non-Id Theft</li> <li>• Reverse TPP markers, if necessary</li> </ul> </li> <li>• Fax Form 4442 to fax number # [REDACTED] #</li> </ul>

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

IF	THEN
<p><b>1</b></p> <p>The return is UP 126 RC "0" with</p>	<p>The case must be added to the RIVO TPP listing and include:</p>

<p>a TC 971 AC 121 or TC 971 AC 124</p> <p>AND</p> <p>the copy of the return, if received, matches the UNP 1260 return on CC TRDBV</p>	<ul style="list-style-type: none"> <li>◆ TIN</li> <li>◆ Tax period</li> <li>◆ Name Control</li> <li>◆ DLN of the return in question</li> </ul> <p>The listing will be forwarded to the RIVO POC on a weekly basis and cases will be worked within 7 days.</p>
<p><b>2</b></p> <p>The return is UP 126 RC "0" with a TC 971 AC 121 or TC 971 AC 124</p> <p>AND</p> <p>A copy of the return, if received, DOES NOT match the UNP 1260 return on CC TRDBV</p>	<ul style="list-style-type: none"> <li>• Take the following steps to send the return to SP to be processed.</li> <li>• All edits made on the return being sent to SP for processing must be in "RED" ink, when possible.</li> <li>• Make the following edits to the return.</li> <li>• Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner.</li> <li>• Edit SPC "B" on the return.</li> <li>• The received date of the return should be edited by the employee. If it is not present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return.</li> <li>• Forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP.</li> </ul> <p><b>Note:</b> If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> <li>• Document results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Close the control base with an activity field of "RTN2PROC".</li> <li>• Open a monitor control base CXX,AUTH-MMDD,M,32RV 1487355555,* (MMDD is the month and day you are</li> </ul>

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

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



	<p>CXX,RTP-MMDD,M,32RV</p> <p>1487355555,*</p> <p>(MMDD is the month and day you are sending the return to SP)</p> <p>◆ Do not open a control when sending the Form 4442 to RIVO. RIVO will open a control once the case is received.</p> <p><b>Exception:</b> For expedite cases (i.e., statute imminent), write “Expedite” at the top of the referral and add the reason for the expedite request in the Remarks section. Employee will also open a control to RIVO as follows: CXX,EXPEDITE,M,32RV 1485000001,*</p> <p>◆ If the tax period in question has an open control on CC TXMODA beginning with IDRS # 148XXXXXXX or 14XXXXXXX, coordinate the case actions with the RIVO employee.</p>
<p><b>5</b> Any of the above “IF” scenarios include a TC 150 (.00) with the <b>SFR</b> literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted</p> <p><b>Note:</b> When the tax return in question is deemed Id theft due to non-response, the return is moved to MFT 32 or Deleted. The TC 971 AC 124 is also reversed in most cases.</p> <p><b>Reminder:</b> If the taxpayer did not file the return moved to MFT 32 or Deleted, follow normal IRM procedures for sending the valid return to be processed. This is not a RIVO issue.</p>	<p>RIVO cannot send the return to be reprocessed. The account will have to be manually adjusted. The employee working the case will:</p> <ul style="list-style-type: none"> <li>• Follow normal procedures to have the account adjusted to the taxpayer’s return (i.e., CCP or other area that adjusts account after audit).</li> <li>• RIVO <b>does not</b> need a copy of the tax return</li> <li>• Submit a referral to RIVO to have TPP markers reversed (if needed) and update systems to show the return is Non-ID Theft due to a late TP authentication.</li> <li>• Prepare a Form 4442 and include the following: <ul style="list-style-type: none"> <li>• TP late authentication &amp; Filed the return in question (must include the DLN of the original return)</li> <li>• Update the EFDS system to show the return is Non-Id Theft</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>• Reverse TPP markers, if necessary</li> <li>• Fax Form 4442 to fax number # [REDACTED] # [REDACTED]</li> </ul>
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(4) Upon receipt of the Form 4442 or ASFR Unpostable 1260 listing, RIVO employees will review the account for TPP involvement and take the following actions:

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

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

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

IF	THEN
<b>1</b> The return that is UP 126 RC "0" is the taxpayer's return.	Resolve UP 126 RC "0", see IRM 25.25.6.2.2, The Taxpayer Filed the Return in Question (Letter Reply Procedures).
<b>2</b> The return on MFT 32 matches the return received from the employee.	All edits made on the return must be in "RED" ink, when possible. <ul style="list-style-type: none"> <li>• Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner.</li> <li>• Edit special processing code (SPC) "B" on the return</li> <li>• Edit the return with the received date of the return posted to MFT 32, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return.</li> <li>• Detach the return and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents, for procedures when forwarding returns to SP.</li> </ul>

	<p><b>Note:</b> If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> <li>• If the taxpayer is not a victim of identity theft for the year in question, and a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.</li> <li>• Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Close the RIVO control base with an activity field of "RTN2PROC".</li> <li>• Open a monitor control base CXX,RTP-MMDD,M,32RV 1487355555,* (MMDD is the month and day you are sending the return to SP)</li> </ul>
<p><b>3</b> The return on MFT 32 does not match the return received from the employee.</p>	<p>All edits made on the return must be in "RED" ink, when possible.</p> <ul style="list-style-type: none"> <li>• Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner.</li> <li>• Edit SPC "B" on the return.</li> <li>• The received date of the return must be edited by the RO. If it is not present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing the received date on the return.</li> <li>• Detach the return from the Form 3210 and forward the return to Submission Processing (SP) for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and</li> </ul>

	<p>Documents, for procedures when forwarding returns to SP.</p> <p><b>Note:</b> If the Assessment Statute Expiration Date (ASED) is imminent (within 90 days) or has expired, see IRM 25.25.6.9, RIVO Statute Procedures for TPP Returns.</p> <ul style="list-style-type: none"> <li>• Take any additional actions to resolve the account, see IRM 25.25.6.2.1.3, The Identity Theft Return is on MFT 32 or Archived or Deleted (Letter Reply Procedures).</li> <li>• Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Close the RIVO control base with an activity field of "RTN2PROC".</li> <li>• Open a monitor control base CXX,RTP-MMDD,M,32RV 1487355555,* (MMDD is the month and day you are sending the return to SP)</li> </ul>
<p><b>4</b> Any of the above "IF" scenarios shows a TC 150 (0.00) with the <b>SFR</b> literal on the tax module and the taxpayer filed the return moved to MFT 32 or Deleted</p>	<ul style="list-style-type: none"> <li>• Do NOT send any tax return to be reprocessed, if a copy of the tax return is received. Instead follow actions listed below and then reject the referral to the initiator advising the account requires an adjustment and RIVO cannot take that action.</li> <li>• Reverse TPP markers, if needed</li> <li>• If the taxpayer is not a victim of identity theft for the year in question, and a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to <b>DL</b> and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.</li> <li>• Document authentication results in AMS as</li> </ul>

	<p>appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</p>
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(6) For Form 3210 retention requirements, employee must follow Document 12990, Records Control Schedules, RCS 29 Item 91.

**IRM 25.25.6.3 - Updated timeframes to 9 weeks for faxed or mailed responses. Removed table.**

(1) Customer Service Representatives (CSRs) answering the Taxpayer Protection Program (TPP) line application 018 and 019 (Spanish speaking line) must follow the procedures in this subsection to authenticate callers. When a TPP assistor is transferring a call to the Spanish speaking line, the TPP telephone assistor transfer to IUP#1019. Employees must adhere to the instructions in IRM 21.1.1.4, Communication Skills, for greeting/addressing the caller.

(2) Inquiries received on the TPP line may be in response to one of the TPP letters listed in, IRM 25.25.6.1.7. Taxpayer Protection Program Overview. Before taking any action, identify the purpose of the call and conduct research to determine the current account status to better assist the caller. If required research systems are unavailable, see IRM 21.3.5.4.2.3, Required Systems Unavailable, and provide the taxpayer self-help options for online authentication at IRS.gov/VerifyReturn (do not refer if Letter 4883C or 5747C was issued). Taxpayers must also be advised that they can call back for assistance. Employees can leave a history item on IDRS about authentication status, if available.

**Caution:** If the account reflects the TC 971 AC 124 marker, but the return is still in ERS processing, follow ERS procedures in IRM 21.4.1, Refund Research. Conduct IDRS research on CC TRDBV, ERINV, TXMODA or others, to determine the status of the return. If there is no open UNP 1260 and no TPP letter was issued, **DO NOT** conduct TPP HRA authentication or refer to the TAC or RIVO. Advise the caller to call back per ERS instructions or wait for an additional notice.

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

**Note:** For information on the Identity and Tax Return Verification Service process, see IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online

Authentication. Be aware that some taxpayers will not be provided the online option if exception criteria is met.

**Note:** If the account contains a TC 971 AC 129 with MISC Field: FILTER X or FILTER V followed by a TC 971 AC 123 MISC>5071C SENT marker, these accounts do not meet TPP criteria. The account must show these markers as reversed with a TC 972 AC 129 and TC 972 AC 123.

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

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

(4) If the caller is not calling in response to a TPP letter, and there is no open TPP issue, transfer the caller to the appropriate area per the Telephone Transfer Guide.

(5) If the caller states they were previously transferred to the Taxpayer Assistance Center (TAC) Appointment Line, but the call was disconnected, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to assist the taxpayer with scheduling the appointment and for additional instructions. Do not transfer the caller.

(6) The caller states they are calling in response to a TPP letter (Letter 4883C/SP (or pilot Letter 6330C), Letter 5071C/SP (or pilot Letter 6331C), Letter 5447C/SP, or a Letter 5747C/SP) or were referred to the TPP toll-free line by an IRS assistor and they have the letter with them, continue with the authentication process. Advise the caller of authentication requirements listed in the letter to determine if they are able to continue with the call.

(7) If the caller does not have the TPP letter with them, advise them to locate the letter and follow the instructions in the letter.

**Exception: #**

#

(8) If the taxpayer states they have received a TPP letter addressed to someone not residing at their address, thank the caller for the information and advise them to destroy the letter. No other action is required.

(9) If the caller states they have previously authenticated either by phone, correspondence, fax or in the Taxpayer Assistance Center (TAC), and are checking on the status of their refund/balance due or other, ask the taxpayer what date they

authenticated and determine if the date they authenticated meets the processing time frame of 9 weeks (including fax/mail) and follow the chart below:

**Note:** For taxpayers who state they authenticated online using IRS.gov/VerifyReturn, see IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, for timeframes and additional information.

IF	THEN
<p><b>1</b> The appropriate time frame <b>has not</b> passed from the date the taxpayer authenticated.</p> <p><b>Note:</b> See IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, if taxpayer states they completed online authentication.</p>	<ul style="list-style-type: none"> <li>• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return (including fax/mail) if expecting a refund, they can visit Where’s My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information.</li> <li>• The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don’t have access to the internet or for additional assistance after 9 or 16 week timeframe.</li> </ul>
<p><b>2</b> The appropriate time frame has passed from the date they authenticated.</p>	<ul style="list-style-type: none"> <li>• Perform authentication per IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues.</li> <li>• Once basic authentication has been completed, review the account for any unresolved TPP issues.</li> </ul> <p><b>Note:</b> See IRM 25.25.6.1.7, Taxpayer Protection Program Overview, for indications of an unresolved TPP issue.</p> <ul style="list-style-type: none"> <li>• If there are unresolved TPP issues, confirm TPP high risk authentication (HRA) has been completed by reviewing Account Management Services (AMS) notes. If HRA has been completed, see IRM 25.25.6.5, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC) Assistors, to determine additional resolution actions.</li> </ul> <p><b>Reminder:</b> The results of the authentication on the website are not viewable on IDRS or AMS,</p>

	<p>therefore full authentication including TPP HRA is required.</p> <ul style="list-style-type: none"> <li>• If there are unresolved TPP issues and there is no indication HRA has been completed, continue with the authentication process below.</li> <li>• If after account research, it is determined that the TPP issue was previously addressed/resolved correctly, however, there is a subsequent non-TPP unresolved issue holding the refund or other issue, advise the taxpayer of the account status (i.e., account freeze or refund issued with TC 846). If additional action is needed to resolve the non-TPP issue, refer the caller to the appropriate area per the Telephone Transfer Guide. Include a transfer PIN when appropriate, see IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN.</li> <li>• If transferring the caller, input AMS notes as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>
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(10) For all TPP calls, begin authentication by following the authentication procedures in IRM 21.1.3.2.3, Required Taxpayer Authentication, then continue with the authentication procedures in this IRM, unless otherwise directed by the IRM. Do not accept a Transfer Pin.

(11) If the caller is calling on behalf of the taxpayer, see IRM 25.25.6.3.1, Taxpayer Protection Program (TPP) Procedures for Power of Attorney or Third-Party Callers, before continuing with the authentication process.

(12) If the call is disconnected/dropped during the authentication process, document the call in detail in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select "Other Entity" as the issue.


(13) The caller received a TPP letter and has the letter with them, follow the chart below to respond to the caller:

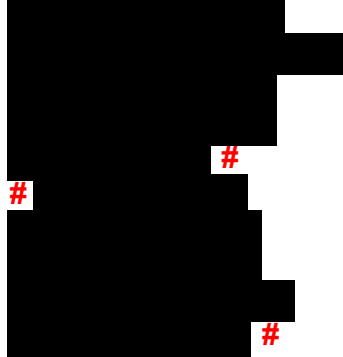
**Note:** If the caller received a TPP letter (for one year or multiple years), only one of the letters is needed to continue with the authentication process.





		appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
<p><b>2</b></p> <p>The caller received a Letter 5747C.</p> <p><b>OR</b></p> <p>The caller received any TPP letter and the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a MISC field of "HIGH RISK AUTH".</p>	<p>The caller filed the return in question - this includes accounts where multiple years contain unresolved TPP issues.</p>	<p>The caller is required to visit a TAC, they cannot be authenticated over the phone, see exceptions. Follow the instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC), to schedule the appointment and for additional instructions.</p> <p><b>Exception: #</b> [REDACTED] # (a credit elect is not a zero-balance return), continue with the authentication process per (18) below.)</p> <p><b>Exception: #</b> [REDACTED] #</p>
<p><b>3</b></p> <p>The caller received a Letter 4883C, Letter 5071C, pilot Letter 6330C or Letter 6331C.</p> <p><b>Note:</b> If the account contains a TC 971</p>	<p>The caller filed the return in question</p> <p><b>Note:</b> If multiple years contain unresolved TPP issues and one of the years meets "TAC AUTH ONLY" criteria, then the caller must be referred to the TAC to complete authentication for</p>	<ul style="list-style-type: none"> <li>Ask the caller if they have the return available and with them. The caller will also need a tax return for one of the years prior to the year in question (if they filed one) - (for example, the year in question is 2019 - the caller will need a return</li> </ul>

<p>AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.</p>	<p>all years in question. Follow the instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC), to schedule the appointment and for additional instructions.</p>	<p>for any year prior to 2019).</p> <ul style="list-style-type: none"> <li>• If caller has the returns available and with them, proceed with the call and continue the authentication process.</li> <li>• If the caller states they do not have the returns available or with them, advise the caller that you can continue with the authentication questions, however even if they pass all the authentication questions, including HRA, if they are not able to verify the return they filed, they will be required to call back and go through basic authentication questions again. If the caller chooses to continue without the returns, continue with the authentication process.</li> <li>• If the caller chooses to call back when they have the returns available, thank the caller, no other account action is required. Input AMS notes as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>
<p><b>4</b> The caller received a Letter 4883C, Letter 5071C, Letter</p>	<p>CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS# 148xxxxxx)  <b>AND/OR</b></p>	<ul style="list-style-type: none"> <li>• <b>#</b> </li> </ul>

<p>5447C, Letter 5747C, or pilot Letter 6330C or Letter 6331C.</p> <p><b>Note:</b> If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.</p>	<p>CC IMFOLT/TXMODA shows a TC 971 AC 123 with MISC field of "TPP RP"</p>	 <ul style="list-style-type: none"> <li>• Then follow procedures in IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process</li> </ul>
<p><b>5</b> The caller received a Letter 4883C (or Letter 5747C in some cases) due to a Form 1040X amended return</p>	<p>Tax module contains a TC 971 AC 129 with MISC Field NNNNNNNNNNNNNN 1040X marker for an amended return. (NNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)</p> <p><b>Note:</b> If there is a -E freeze and TC 810 Responsibility Code 4 present, IRM 25.25.6.3.6, Accounts with TPP Involvement and a -E Freeze.</p>	<ul style="list-style-type: none"> <li>• Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication.</li> <li>• Complete TPP HRA following IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures</li> <li>• Advise the caller a copy or access to the return in question will be needed to verify information off the form.</li> <li>• Refer the caller to the TAC if unable to authenticate, follow IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors</li> <li>• See IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed</li> </ul>

		<p>Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field NNNNNNNNNNNNNNNN 1040X to take appropriate action on the account for Form 1040X processing.</p>
<p>6 # [REDACTED] # [REDACTED] Note: # [REDACTED] # [REDACTED]</p>	<p>n/a</p>	<ul style="list-style-type: none"> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> </ul>

		<ul style="list-style-type: none"><li>• # [Redacted]</li></ul>
7 # [Redacted]	# [Redacted]	<ul style="list-style-type: none"><li>• # [Redacted]</li></ul>

		<ul style="list-style-type: none"><li>• # [REDACTED] #</li><li>• # [REDACTED] #</li><li>• # [REDACTED] #</li><li>• # [REDACTED] #</li><li>• # [REDACTED] #</li><li>• # [REDACTED] #</li></ul>
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		<ul style="list-style-type: none"> <li>• [REDACTED] #</li> <li>• [REDACTED] #</li> </ul>
# [REDACTED] # # [REDACTED] # [REDACTED]	# [REDACTED] # [REDACTED] # [REDACTED]	<ul style="list-style-type: none"> <li>• [REDACTED] #</li> </ul>

(14) Once basic authentication has been completed, research the account (example: CC TXMODA, CC UPTIN) and the AMS notes to determine if there are any unresolved TPP issues (example: open UP 126 RC "0" or unreversed TC 971 AC 129), see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue not Resolved, for additional examples of unresolved TPP issues.

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

**Note:** Before determining there are no unresolved TPP issues, ensure the letter is in the name of the taxpayer identification number (TIN) owner. If the letter contains the name of the TIN owner and the UP 126 cannot be seen under the caller's TIN, ask the caller for the control number listed on the letter. Research the control number using CC TRDBV to determine what TIN the return is under. The TIN for the return



can be located on the first page of the CC TRDBV Return Detail Screen.

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

IF	AND	THEN
<p><b>1</b> The caller filed a return and lost the letter or did not receive a letter and was referred to the TPP toll-free line by an IRS assistor.</p>	<p>Processing time frames have been met, see IRM 21.4.1.4, Refund Inquiry Response Procedures.</p>	<p>See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.</p> <p><b>Exception: #</b> [REDACTED] #</p> <p><b>Note:</b> Remind the taxpayer of the online Identity and Tax Return Verification Service option if they have not tried to use it (except where Letter 4883C or 6330C is issued).</p>
<p><b>2</b> The caller states they received a TPP letter and filed a return (the caller may or may not have the letter with them).</p>	<p>The caller has received the refund they were expecting.</p>	<ul style="list-style-type: none"> <li>• If only one return is present on the tax module, see IRM 25.25.6.5.1.2.4, The Taxpayer's Return is Posted, the Refund was Issued, and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129, to resolve the account and close the TPP issues.</li> <li>• If there are multiple returns on the tax module, see IRM 25.25.6.5.2, Authentication Passed and Multiple Returns are Present, to resolve the account and close the TPP issues.</li> </ul>
<p><b>3</b> The caller called previously but did not have the TPP letter with them, and the letter</p>	<p>The caller has located the TPP letter.</p>	<p>Continue with the authentication process.</p>

could not be reissued, <b>and</b> they were referred to the TAC.		
<b>4</b> The caller called previously and declined to answer some or all of the authentication questions.	The caller requested to go to the TAC to authenticate.	Review the AMS notes for the previous authentication process.  If HRA was not started, continue with the authentication process.  If AMS notes show HRA was started, advise the caller they must go to the TAC, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.
<b>5</b> The caller states they previously authenticated either by phone or by visiting the TAC, and are calling to provide the information to verify their return.	AMS notes show the caller previously authenticated with a TPP assistor or in the TAC (issue type such as TPP-HIGH RISK PASSED)  <b>Note:</b> The caller is not required to have a TPP letter if AMS notes show the caller previously passed authentication.	<ul style="list-style-type: none"> <li>Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues.</li> <li>See IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question, to resolve the account.</li> </ul>
<b>6</b> There are <b>no</b> AMS notes indicating the caller previously authenticated with a TPP assistor or in the TAC	The caller does not have the TPP letter.  <b>Note:</b> If the caller has the TPP letter, continue with the authentication process.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter  <b>Exception: #</b> [REDACTED] [REDACTED] #

(16) For all # [REDACTED] # calls, if the caller states they called previously but the call was disconnected/dropped and authentication and/or HRA was not completed, see IRM 25.25.6.3.3, Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) Assistors.

(17) After the above procedures have been completed, if not already obtained, ask the caller for the control number listed on the TPP letter (located above the salutation line (Dear Taxpayer)). # [REDACTED]

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

**Exception: #** [REDACTED]  
# [REDACTED]

**Exception: #** [REDACTED]  
# [REDACTED]

**Note:** If the caller has received multiple TPP letters for the same year or multiple years, then only the control number from one letter is required. # [REDACTED]

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

	<ul style="list-style-type: none"> <li>Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>
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(18) Once the control number has been verified off the TPP letter, follow the chart below to resolve the account and respond to the caller:

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

<p><b>2</b> The caller states they did file a return.</p>	<p>The return is a refund return.</p>	<p>Perform high risk authentication (HRA), see IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures.</p> <p><b>Note:</b> If multiple years contain unresolved TPP issues, HRA must be performed using a prior year not selected for TPP, # [REDACTED]</p> <p># [REDACTED]</p> <p><b>Exception:</b> If the account (including multiple years and any tax year) <b>contains</b> TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH" follow the instructions in paragraph 13 block 2,</p>
<p><b>3</b> There is an indication in AMS that the caller previously failed to authenticate such as:</p> <ul style="list-style-type: none"> <li>• The caller was unable to be authenticated previously on the TPP line and was sent to the TAC.</li> <li>• The caller failed to authenticate at the TAC.</li> <li>• The call was disconnected/dropped during the authentication process.</li> </ul> <p><b>Note:</b> # [REDACTED]</p>	<p>n/a</p>	<p>See IRM 25.25.6.3.3, Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) Assistors.</p>

[REDACTED] #		
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**IRM 25.25.6.3.1.1 - Removed this section and it is now under IRM 25.25.6.3.6.**

**IRM 25.25.6.3.2 - Added verbiage to clarify document request and removed fax option.**

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

[REDACTED] #

(2) Do not transfer the call to the appointment line, continue with appointment setup. To schedule an appointment, follow procedures in IRM 21.3.4.2.4.5, Accounts Management Procedures for Appointment Service. Document the call in Account Management Services (AMS), include the reason the caller was referred to the TAC, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

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

**Note: #** [REDACTED] #

(4) # [REDACTED] #

**Exception: #** [REDACTED]

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

#

(5) When referring callers to the TAC or providing mail in option to complete authentication, advise the caller the requested documentation listed in the TPP letter must be legible.

- The TPP letter - If the caller is scheduled for a TAC appointment, advise them to bring the letter to the appointment if they have it, but TAC employee will not require them to have the copy.
- A copy of the return they filed (current year/prior year) to assist in responding to the return verification questions.
- A copy of the return for a year prior to the one in question (if they filed one and have an available copy for additional high risk authentication questions).

- Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. (taxpayer must be advised these are not returns).
- The acceptable forms of identification needed to authenticate their identity is listed under IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC. For TPP authentication, taxpayers visiting the TAC must provide a **physical** identification document/s.

**Note:** For decedent accounts, the authorized representative must be advised to bring a valid identification document to complete TPP authentication, and if available, provide a copy of the decedent's identification document. See IRM 25.25.6.3.1, Taxpayer Protection Program (TPP) Procedures for Power of Attorney or Third-Party Callers, to review Form 56 requirements.

- Document the call and the reasons the caller stated they were unable to visit the TAC in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
- Advise the caller to allow 9 weeks from the date they submitted their response to receive their refund or additional correspondence.
- No other account action is necessary.
- For mailing, provide the caller with the following address: Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, Texas 73301.

**IRM 25.25.6.3.6 - Moved -E freeze section from IRM 25.25.6.3.1.1.**

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

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

**Reminder: #** [REDACTED]

[REDACTED] #

#

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
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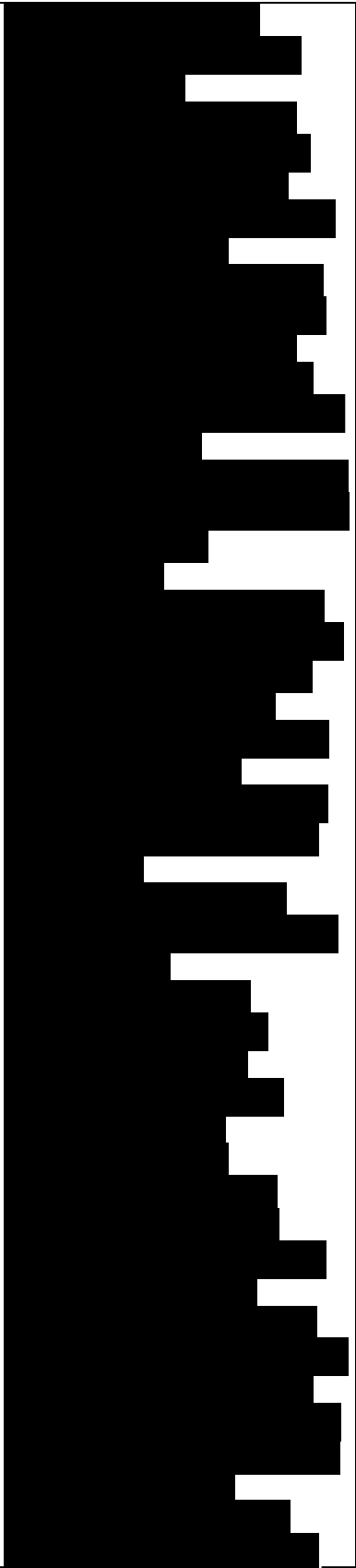


<p>[REDACTED]</p>	<p>[REDACTED]</p>	<p>[REDACTED]</p>	<p>[REDACTED]</p>
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[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]





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**IRM 25.25.6.4 - Added reference for 5747C recipients and updated example for TPP authentication when multiple years are selected.**

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

**Reminder: #** [REDACTED]

#

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

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

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

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

(4) The IAT TPP HRA tool section will research systems and generate # [REDACTED] # random questions from at least # [REDACTED] # data sources, based on available data and the prior year selected. # [REDACTED]

#

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

# All questions must be asked to the caller.

**Note:** If multiple years contain unresolved TPP issues, HRA must be performed using a prior year not selected for TPP, # [REDACTED]

[REDACTED] #

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

**Exception: #** [REDACTED] #

IF	THEN
<p><b>1</b> CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS# 148xxxxxx) and/or CC IMFOLT or TXMODA shows a TC 971 AC 123 MISC field of "TPP RP"</p> <p><b>Note:</b> This also applies to manual authentication accounts meeting above account criteria.</p>	<p>See IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated Automation Technologies (IAT) Batch Tool Process</p>
<p><b>2</b> No questions are returned by the IAT TPP HRA tool or the caller does not pass IAT TPP HRA.</p> <p><b>Note: #</b> [REDACTED] #</p>	<ul style="list-style-type: none"><li>• Refer the caller to the Taxpayer Assistance Center, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors.</li><li>• <b>Exception: #</b> [REDACTED] #</li><li>• Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7,</li></ul>

	Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
<b>3</b> The caller passes IAT TPP HRA.	Proceed with the call and follow procedures in paragraph 9 below.

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

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

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



	<ul style="list-style-type: none"> <li>• Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>
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(8) Manual Taxpayer Protection Program - High Risk Authentication will be required to authenticate the taxpayer, for the following scenarios:

- # [REDACTED] #
- # [REDACTED] #
- # [REDACTED] #
- # [REDACTED] #

For the scenarios above, if the IAT TPP HRA tool does not generate the questions for the available years, authenticate the caller using questions as shown below for the year prior to the tax year in question. # [REDACTED]

[REDACTED]

**Caution:** # [REDACTED]

"Data Source - Research Path"	"Possible Questions"
<p>1 CC IRPTR ( # [REDACTED] # ) <b>Note:</b> Do not use CC IRPTR data that contains any of the following statements:</p> <ul style="list-style-type: none"> <li>• # [REDACTED] #</li> <li>• # [REDACTED]</li> </ul>	<ul style="list-style-type: none"> <li>• # [REDACTED] #</li> <li>• # [REDACTED] #</li> <li>• # [REDACTED] #</li> <li>• # [REDACTED] #</li> <li>• # [REDACTED] #</li> </ul>

<ul style="list-style-type: none"> <li>• # [redacted] # [redacted] # [redacted]</li> </ul>	<ul style="list-style-type: none"> <li>• # [redacted] # [redacted]</li> <li>• # [redacted] # [redacted]</li> <li>• # [redacted] # [redacted]</li> </ul>
<p>2 CC RTVUE/TRDBV ( # [redacted] # )</p>	<ul style="list-style-type: none"> <li>• # [redacted] # [redacted]</li> </ul> <p><b>Note:</b> Since the tool will search by year, it may be necessary to reference the year in the question.</p> <ul style="list-style-type: none"> <li>• # [redacted] # [redacted]</li> <li>• # [redacted] # [redacted]</li> <li>• # [redacted] # [redacted]</li> <li>• # [redacted] # [redacted]</li> <li>• # [redacted] # [redacted]</li> </ul>
<p>3 CC DDBKD</p>	<ul style="list-style-type: none"> <li>• # [redacted] # [redacted]</li> <li>• # [redacted] # [redacted]</li> <li>• # [redacted] # [redacted]</li> <li>• # [redacted] # [redacted]</li> <li>• # [redacted] # [redacted]</li> </ul> <p><b>Note:</b> # [redacted] # [redacted]</p>

<b>4</b> <b>CC IMFOLT</b>	<ul style="list-style-type: none"> <li>• # [REDACTED]</li> </ul>
<b>5</b> <b>ITIN (RTS)</b>	<ul style="list-style-type: none"> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> </ul>

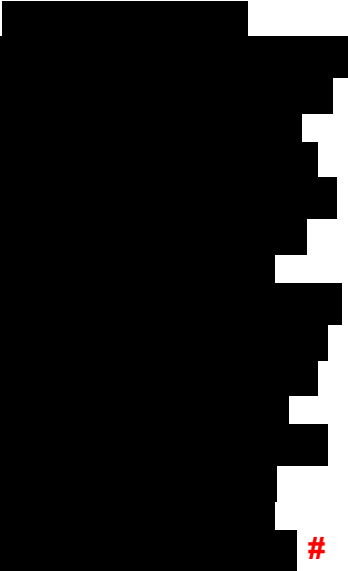
(9) Use the table below, based on TPP HRA results:

**Reminder: #** [REDACTED]

[REDACTED]

[REDACTED]

<b>IF</b>	<b>THEN</b>
<b>1</b> The caller is responding to the Letter 4883C/SP or Letter 5071C/SP (or Letter 6330C/6331C), and there is insufficient data available/generated to perform TPP HRA (for example: no questions were provided by the tool).	<ul style="list-style-type: none"> <li>• Treat the caller as not authenticated and refer the caller to the TAC. Advise the taxpayer they will require a TAC appointment, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.</li> <li>• <b>Exception: #</b> [REDACTED]</li> </ul>

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

(6330C/6331C)/5447C).	and Taxpayer Assistance Center (TAC) Assistors.
<p><b>4</b> The caller is responding to the Letter 5447C, Potential Identity Theft during Original Processing; Foreign Address, <b>and</b> there is insufficient data to perform HRA or the caller fails HRA.</p>	<ul style="list-style-type: none"> <li>• Advise the caller you cannot proceed with the phone authentication.</li> <li>• Advise they may try the online authentication process at IRS.gov/VerifyReturn, and must have the Letter 5447C, <i>Potential Identity Theft during Original Processing; Foreign Address</i> when completing the tax return verification portion of the process.</li> <li>• They can also mail the requested information to the address provided in the letter, see the following bullet. If necessary, provide the caller with the list of required documentation and the mailing address. (Refer to the letter on SERP for the required documentation)</li> <li>• Internal Revenue Service Mail Stop 6579 AUSC Austin, TX 78741</li> <li>• Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>

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

**IRM 25.25.6.5.1 - Added instructions to include review and accounts off of Form 8888.**

(1) The taxpayer **authenticated** on the phone or in the TAC, and filed the return in question, and the account contains one return which is:

- Unpostable (UP) 126 reason code (RC) "0" - CC UPTIN will show status "A" meaning, the unpostable is unresolved (OPEN)
- UP 147 and the account contains an unreversed transaction code TC 971 action code AC 129
- Posted on MFT 30 (TC 150 present) and the account contains an unreversed TC 971 AC 129 present (refund held or lost)
- Posted on MFT 30 (TC 150 present) and the return information has been reversed (TC 971 AC 129 is present -TC 972 AC 129 may be present)
- Moved to MFT 32 - TC 976 posted on MFT 32 and TC 971 AC 111 posted on MFT 30
- Archived/Deleted - the return was never processed and is **not** posted to MFT 30 as a TC 150 or MFT 32 as a TC 976 - CC TRDBV "CODES" summary screen shows it was a UP 126 RC "0" and may not be viewable on CC UPTIN

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

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

- The address as it appears on the return

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

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

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

- The refund type:  
A paper check to their address

A credit elect to the next tax year  
 A direct deposit

- If the refund is a direct deposit, obtain the routing number for the bank and the bank account number, and if a Form 8888, Allocation of Refund, is attached, obtain the bank account numbers to ensure they match.

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

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

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

IF	THEN
<b>1</b> The taxpayer cannot provide all of the above required information because they do not have the return available and they are unable to answer the	<ul style="list-style-type: none"> <li>• Advise the taxpayer to obtain the return and call the TPP number in the letter. The taxpayer will be required to complete authentication again when they call back.</li> </ul>

<p>questions from memory.</p>	<ul style="list-style-type: none"> <li>• Document AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Include in the notes: the taxpayer has passed high risk authentication but could not verify the return in question as their return.</li> </ul>
<p><b>2</b> The information provided matches the information on the return received by the IRS (including RAL or RAC direct deposits).</p> <p><b>OR</b></p> <p>The taxpayer can provide matching information for the refund amount and refund type, however the address on the return is unknown to them and the refund type is a Direct Deposit <b>AND</b> the direct deposit information is verified by the taxpayer.</p> <p><b>OR</b></p> <p>The taxpayer states they are expecting a direct deposit, but the return on CC TRDBV or MEF RRD does not contain the direct deposit information but the address on the return is the address for the taxpayer.</p>	<p>Continue to paragraph 4 below.</p>
<p><b>3</b> The balance due return information cannot be fully verified (i.e., payments or credit elect) and they have the return in hand, but amounts do not match or were not reported on the return</p>	<ul style="list-style-type: none"> <li>• Conduct thorough research (e.g., RTR) to confirm there are no errors or discrepancies with payments (i.e., misapplied or incorrect year) posted to the account. If an error is found, resolve the issue or follow referral procedures, as needed, then continue to paragraph 4 below.</li> <li>• If no error or discrepancy is found with payments posted to the account, continue to paragraph 4 below.</li> </ul>
<p><b>4</b></p>	<ul style="list-style-type: none"> <li>• Input a TC 971 AC 850 to flip the</li> </ul>



<p>The bank routing number or account number provided for the taxpayer's bank account does not match the information on the return or Form 8888, Allocation of Refund, received by the IRS. (Excluding RAL, RAC and refund transfer products.)</p> <p><b>OR</b></p> <p>The taxpayer states they have closed their bank account and cannot receive a direct deposit there.</p> <p><b>OR</b></p> <p>The taxpayer stated they are expecting a paper check and the return on CC TRDBV contains direct deposit information. (Excluding RAL, RAC, and refund transfer products.)</p> <p><b>OR</b></p> <p>The taxpayer agreed to a RAL/RAC or refund transfer product and CC TRDBV contains the ultimate bank account information - however the information provided for the taxpayer's bank account does not match the bank information on the last page of the return view screen on CC TRDBV.</p>	<p>direct deposit to a paper check to be mailed to the taxpayer's address on the return.</p> <ul style="list-style-type: none"> <li>• Advise the taxpayer the refund will not be a direct deposit and will be a paper check to the address on the return.</li> <li>• Continue to paragraph 4 below.</li> </ul>
<p><b>5</b></p> <p>The taxpayer states they did not agree to a RAL/RAC or transfer product (for example - they paid the filing or preparation fees up front by check, cash, or debit/credit card).</p>	<ul style="list-style-type: none"> <li>• Input a TC 971 AC 850 to flip the direct deposit to a paper check to be mailed to the taxpayer's address on the return.</li> <li>• Advise the taxpayer the refund will not be a direct deposit and will be a paper check to the address on the return.</li> <li>• Continue to paragraph 4 below.</li> </ul>
<p><b>6</b></p> <p>The refund amount provided by the taxpayer does not match the refund amount on the return received by the IRS. Confirm that the taxpayer is providing the refund amount from the</p>	<p>Advise the taxpayer the information provided does not match the return the IRS has received and does not appear to be their return, see IRM 25.25.6.5.3, Authentication Passed and the Taxpayer Did Not File the Return in Question.</p>

<p>return they filed and not from memory, a summary page, or other documents, prior to determining the return is identity theft.</p> <p><b>OR</b></p> <p>None of the information provided by the taxpayer matches the return received by the IRS.</p> <p><b>OR</b></p> <p>The address does not match and the taxpayer states that the address is unknown to them <b>AND</b> the refund will be issued as a paper check.</p> <p><b>Note:</b> Consider minor street or state spelling errors (including Major City Codes, see Exhibit 3.41.277-7, Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes) or missing apartment numbers as a verified address.</p>	
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(4) Follow the chart below for the required account resolution:

<b>IF</b>	<b>THEN</b>
<p><b>1</b> The taxpayer's return is UP 126 RC "0"  CC UPTIN will show status "A" meaning, the unpostable is unresolved (OPEN)</p>	<p>See IRM 25.25.6.5.1.1, The Taxpayer's Return is Unpostable 126 Reason Code "0"</p>
<p><b>2</b> The account contains an unreversed TC 971 AC 129 (the taxpayer's return may be posted to MFT 30 or may be UP 147)</p>	<p>See IRM 25.25.6.5.1.2, The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129</p>
<p><b>3</b> The taxpayer's return was deemed identity theft and is showing as an "OPEN" UP 126 RC "0" on CC UPTIN/UPDIS</p> <p><b>OR</b></p> <p>The taxpayer's return information has been removed (backed out) from MFT 30</p>	<p>See IRM 25.25.6.5.5, Previous Taxpayer Protection Program Actions - Return Previously Deemed Identity Theft</p>

<p><b>OR</b></p> <p>The return has been moved to MFT 32</p> <p><b>OR</b></p> <p>The return has been archived/deleted - Means the return was never processed and is <b>not</b> posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 – and</p> <p>Command code CC TRDBV "CODES" screen shows it was UP 126 RC "0" and may not be viewable on CC UPTIN</p>	
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**IRM 25.25.6.5.1.1 - Updated cycle dates and link and added instructions when UNP 1260 that show the incorrect year and the case is reassigned to RIVO, employees should not input notes/remarks on the open UNP 126.**

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

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

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

- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
- IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
- TAC assistors see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
- IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question

(3) Utilize the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT) to resolve the unpostable condition, when available, unless otherwise directed by the IRM. Take the actions in the tables below as appropriate to resolve the account when the taxpayer's valid return or the identity theft return is/was unpostable

UNP 126 reason code RC 0. Go through the list of questions below to determine what action is needed to resolve the account.

- For the taxpayer’s valid return(s) - Does the TVT tool show the Unpostable 126 RC "0"? If yes, follow instructions in #5 below to resolve unpostable and take corrective actions  
OR
- Does the IAT TVT tool NOT show an open Unpostable 126 RC "0" transaction, but CC UPTIN shows open Unpostable in Status **A**? If yes, follow #5 box 2 below  
  
OR
- Is there a TIN discrepancy (i.e., TP had an ITIN but the return is on an incorrect SSN)? If yes, follow #5 box 4 below
- Is the Unpostable 126 RC "0" assigned to IDRS number **1483845470** or **"148xxxxxxx"**? If yes, follow #5 below

(4) If the TVT tool provides a response that there is no unpostable condition even though command code CC UPTIN may show the return is UP 126 RC "0". The unpostable cannot be resolved using the TVT tool in this instance. Follow manual procedures per the IRM instructions in chart.

(5) For all other conditions, follow the procedures below to resolve the unpostable condition and respond to the taxpayer:

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


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

IF	AND	THEN
<p><b>1</b> If the taxpayer’s returns is UNP 126 RC 0</p> <p>AND</p> <p>The UNP 126 RC 0 DOES populate on the IAT TVT tool</p> <p><b>Note:</b> For returns requesting a direct deposit, a TC 971 AC 850 is required <b>if</b> any of the following exist: ♦The taxpayer is in a disaster area</p>	<p>CC UPTIN shows the CORRECT tax year of the return in question (i.e., the return in question was filed for the 2020 tax year and CC UPTIN shows the UNP 126 return is for the 2020 tax period)</p>	<ul style="list-style-type: none"> <li>• Close the UNP 126 RC "0" using unpostable resolution code (URC) "0" to post the valid return.</li> <li>• <b>**However, if inputting a TC 971 AC 850, you must ensure a post delay must be used when closing the UNP 126 RC "0" with TWO cycles using the "REL CYC" field</b></li> </ul>

<p>and did not pass HRA</p> <ul style="list-style-type: none"> <li>◆ The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds.)</li> <li>◆ The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return</li> </ul> <p><b>Exception: #</b></p> <div style="background-color: black; width: 100%; height: 100px; margin: 5px 0;"></div> <p><b>#</b></p> <p>**A TC 971 AC 850 cannot be input on an account that is not established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.</p>		<p>48 on CC UPRES.</p> <ul style="list-style-type: none"> <li>• Use the TVT tool to input the two release cycles, however if the tool is unavailable, manual input is required.</li> <li>• The release cycle must be TWO cycles from the current cycle (i.e., if today's cycle is 202525 the release cycle must be 202527, it cannot be left blank or the TC 971 AC 850 will not work to flip the direct deposit). See IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle</li> <li>• If the taxpayer has an address change, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input.</li> <li>• The account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in</li> </ul>
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		<p>question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</p> <p><b>Exception:</b> If the account is a "first time filer" account and the entity is not established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>• If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 <b>WI IVO IRSERR</b>, see Exhibit 25.23.2-9, IMF Only TC 972</li> </ul>
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		<p>AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</p> <ul style="list-style-type: none"> <li>• Document actions in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• If appropriate, advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. Advise the taxpayer to call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for</li> </ul>
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		additional assistance after 9 weeks timeframe.
<p><b>2</b> If the taxpayer's returns is UNP 126 RC 0</p> <p>AND</p> <p>The UNP 126 RC 0 DOES NOT populate on the IAT TVT tool</p> <p><b>Note:</b> For returns requesting a direct deposit, a TC 971 AC 850 is required <b>if</b> any of the following exist:          ♦ The taxpayer is in a disaster area and did not pass HRA          ♦ The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds.)          ♦ The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return</p> <p><b>Exception: #</b></p>  <p><b>#</b></p> <p>**A TC 971 AC 850 cannot be input on an account that is not established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.</p>	<p>CC UPTIN shows the CORRECT tax year of the return in question (i.e., the return in question was filed for the 2021 tax year and CC UPTIN shows the UNP 126 return is for the 2021 tax period)</p>	<p>All actions MUST be input manually on IDRS if the tool does not pull up UNP 126 RC "0"</p> <ul style="list-style-type: none"> <li>• To close the UNP 1260 manually, refer to the UNP 126 job aid to assist with closing the unpostable (insert the SERP portal link)</li> <li>• **However, if inputting a TC 971 AC 850, you must ensure a post delay is input in the UP 126 RC "0" resolution of TWO cycles using the "REL CYC" field 48 on CC UPRES.</li> <li>• Manual input is required.</li> <li>• The release cycle must be TWO cycles from the current cycle (i.e., if today's cycle is 202525 the release cycle must be 202527, it cannot be left blank or the TC 971 AC 850 will not work to flip the direct deposit). See IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle</li> <li>• If the taxpayer has an address change,</li> </ul>



		<p>input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input.</p> <ul style="list-style-type: none"> <li>The account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> </ul> <p><b>Exception:</b> If the account is a "first time filer" account and the entity is not established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>If the account contains an unreversed TC 971 AC 129, input a TC</li> </ul>
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		<p>972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</p> <ul style="list-style-type: none"> <li>• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 <b>WI IVO IRSERR</b>, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• Review ALL input actions for accuracy.</li> <li>• Document actions in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• If appropriate, advise the taxpayer that although it may</li> </ul>
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		<p>take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. Advise the taxpayer to call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 9 weeks timeframe.</p>
<p><b>3</b> If the taxpayer's returns is UNP 126 RC 0</p>	<p>CC UPTIN shows the <b>INCORRECT</b> tax year of the return in question (i.e., the return in question was filed for the 2022 tax year and CC UPTIN shows the UNP 126 return is for the 2023 tax year)</p>	<ul style="list-style-type: none"> <li>• <b>Do not take any action to resolve the unpostable condition</b></li> <li>• <b>No action - includes not adding remarks on open UNP 126, leave the remarks blank</b></li> <li>• Open the control base on IDRS, ONLY IF the UNP 126 shows the incorrect tax year on the module that contains the UP 126 RC "0" return with the following information</li> </ul>

		<ul style="list-style-type: none"> <li>• C#,CRTTY,A,MISC</li> <li>• 1483145470,*</li> <li>• RIVO will correct the UNP 126</li> <li>• Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Include in the notes: the taxpayer has passed HRA authentication, the document locator number (DLN) of the return in question, and the tax year the return is intended for.</li> <li>• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional</li> </ul>
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		<p>information.</p> <ul style="list-style-type: none"> <li>The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after 9 weeks timeframe.</li> </ul>
<p><b>4</b> If the taxpayer's returns is UNP 126 RC <b>0</b></p> <p>AND</p> <p>The TIN used on the return is not the TIN for the taxpayer, this includes returns filed with a new social security number (SSN) (taxpayer or return preparer input error)</p>	<p>There is a return for the same tax year under the Individual Taxpayer Identification Number (ITIN)</p> <p>OR</p> <p>There was a typo and a correct SSN is obtained/found</p>	<ul style="list-style-type: none"> <li>Close the UNP 126 RC "0" using URC <b>6</b> and correct the TIN by inputting the correct TIN on the CC UPRES screen.</li> <li>Use the ITIN or correct SSN obtained/found as the correct TIN (TIN corrections are input in field 29 of line five of the CC UPRES screen, see Command Code UPRES Job Aid.)</li> <li>**If the correct TIN does not have an entity established (i.e., first time filer), use URC <b>6B</b>.</li> </ul>
<p><b>5</b> The CC UPTIN/UPDIS and the Unpostable Resolution Code field is blank, the UP 126 RC <b>0</b> is assigned to IDRS number <b>1483845470</b> or <b>148xxxxxxx</b> and the remarks section may contain one of the following statements:</p>	N/A	<p>The unpostable has been closed by the RIVO IAT Batch Tool Process, see IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved by the Integrated</p>

<ul style="list-style-type: none"> <li>• "IAT UNP 126 Batch"</li> <li>• "Batch IDT No Response"</li> </ul> <p><b>AND/OR</b></p> <p>A TC 971 AC 123 with a MISC field of <b>TPP RP</b> is posted to the module</p>		Automation Technologies (IAT) Batch Tool Process, for the appropriate resolution actions.
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(6) Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.

**IRM 25.25.6.5.1.2 - Added instructions for inputting the reversal of the TC 971 AC 129 when the tool is unavailable.**

(1) The taxpayer has passed authentication and the account contains one return that is posted to MFT 30 and the account has unresolved Taxpayer Protection Program (TPP) indicators, see IRM 25.25.6.1.7, Taxpayer Protection Program Overview. The account may contain an unreversed transaction code TC 971 action code AC 129. The return may be unpostable (UP) 147 or may be posted with the refund held or issued.

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

- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
- IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures

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

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

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

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

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

IF	THEN
<p><b>1</b> The taxpayer's return is posted to MFT 30, the refund is held, and the account <b>does not</b> contain a TC 971 AC 052</p> <p><b>OR</b></p> <p>The account <b>contains</b> a TC 971 AC 052 with a MISC field of "RRPIDT"</p> <p><b>Exception:</b> If the account contains a TC 971 AC 123 with a MISC field of "TPP RECOVERY" or the TC 971 AC 129 contains the DLN of the return in question and BKLD in the MISC field <b>or</b> contains the literal "IVO EL IDT" in the MISC field, see block 3 below.</p>	<p>See IRM 25.25.6.5.1.2.1, The Taxpayer's Return is Posted, the Refund is Held, and the Account Does Not Contain a Transaction Code TC 971 Action Code AC 052</p>
<p><b>2</b> The taxpayer's return is posted to MFT 30, the refund is held, and the account <b>contains</b> a TC 971 AC 052 (Accounts containing a TC 971 AC 052 with a MISC field of "RRPIDT" must be resolved per block 1 above.)</p> <p><b>Exception:</b> If the TC 971 AC 129 contains the DLN of the return in question and BKLD in the MISC field <b>or</b> contains the literal "IVO EL IDT" in the MISC field, see block 3 below.</p>	<p>See IRM 25.25.6.5.1.2.2, The Taxpayer's Return is Posted, the Refund is Held, and the Account Contains a Transaction Code TC 971 Action Code AC 052</p>
<p><b>3</b> The taxpayer's return is posted to MFT 30, the refund is held, and the account contains an unreversed TC 971 AC 129 with the DLN of the return in question and BKLD in the MISC field</p>	<p>See IRM 25.25.6.5.1.2.3, The Account Contains an Unreversed Transaction Code TC 971 Action Code AC 129 with the Document Locator Number (DLN) and BKLD or IVO EL IDT in the MISC Field - Refund Held with an RIVO</p>

<p><b>OR</b></p> <p>An unreversed TC 971 AC 129 with "IVO EL IDT" in the MISC field</p> <p><b>Note:</b> The account may also contain a TC 971 AC 123 with a MISC field of "TPP RECOVERY"</p>	<p>Freeze Code</p>
<p><b>4</b></p> <p>The taxpayer's return is posted, the refund has been issued, and the account contains an unreversed TPP indicator such as a TC 971 AC 129</p>	<p>See IRM 25.25.6.5.1.2.4, The Taxpayer's Return is Posted, the Refund was Issued, and the Account Contains an Unreversed Taxpayer Protection Program (TPP) indicator such as a Transaction Code TC 971 Action Code AC 129</p>
<p><b>5</b></p> <p>The taxpayer's return is Unpostable 147 and the account contains an unreversed TC 971 AC 129</p> <p><b>Reminder:</b> A TC 971 AC 121 with a MISC field of "UP 147" is not a TPP case, see IRM 21.4.1.4.1.2, Return Found/Not Processed, for additional instructions.</p>	<p>See IRM 25.25.6.5.1.2.5, The Taxpayer's Return is Unpostable 147 and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129</p>

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

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

<b>IF</b>	<b>AND</b>	<b>THEN</b>
<p><b>1</b></p> <p>The taxpayer claims identity theft or the account shows the return was previously deemed an Identity Theft return, regardless of the other TPP markers present (e.g., TC 971 AC 052)</p>	<p>TC 971 AC 129 marker has not been reversed</p> <p>AND</p> <p>TC 150 has not been backed out</p>	<p>Input a TC 972 AC 129 with <b>MISC</b> field, using the last six digits of the return DLN and IDT literal. Must use the underscore, as shown here,</p> <p><b>Last 6 DLN_ IDT</b></p> <p><b>Note:</b> See IRM 25.25.6.5.3, Authentication Passed and the Taxpayer Did Not File the</p>



		Return In Question.
<b>2</b> The account shows Non IDT with no TC 971 AC 052 or TC 971 AC 052 without a match to the DLN of the TPP return in question	TC 971 AC 129 marker has not been reversed	Input a TC 972 AC 129 with <b>MISC</b> field, using the last six digits of the return DLN and NONIDT literal. Must use the underscore, as shown here,  <b>Last 6 DLN_NONIDT</b>
<b>3</b> The account shows Non IDT with a TC 971 052 on the module with the same DLN as the TPP return in question	TC 971 AC 129 marker has not been reversed	Input a TC 972 AC 129 with <b>MISC</b> field, using the last six digits of the return DLN and NONIDT052 literal. Must use the underscore, as shown here,  <b>Last 6 DLN_NONIDT052</b>
<b>4</b> The account shows NON IDT with a BKLD in the MISC field of the related TC 971 AC 129	TC 971 AC 129 marker has not been reversed	Input a TC 972 AC 129 with <b>MISC</b> field, using the last six digits of the return DLN and NONIDTBKLD literal. Must use the underscore, as shown here,  <b>Last 6 DLN_NONIDTBKLD</b>
<b>5</b> The account shows a Form 1040X was filed and contains a TC 971 AC 129 MISC>NNNNNNNNNNNNNNNNNN 1040X marker	The taxpayer was authenticated and filed the Form 1040X	Input a TC 972 AC 129 with <b>MISC</b> field, using the last six digits of the return DLN and NONIDT 1040X literal.  <b>Last 6 DLN NONIDT 1040X (do not use the underscore)</b>  <b>Note:</b> See IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field NNNNNNNNNNNNNNNN 1040X .
<b>6</b> The account shows a Form 1040X was filed and contains a TC 971 AC	The taxpayer was authenticated	Input a TC 972 AC 129 with <b>MISC</b> field, using the last six digits of the return DLN and

129 MISC>NNNNNNNNNNNNNNNNNN 1040X marker	and <b>did not</b> file the Form 1040X	IDT 1040X literal. <b>Last 6 DLN IDT 1040X (do not use the underscore)</b>  <b>Note:</b> Review IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field NNNNNNNNNNNNNNNN 1040X.
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(5) Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.

**IRM 25.25.6.5.2.1.1 - Updated cycle dates and link. Added instructions when UNP 1260 that show the incorrect year and the case is reassigned to RIVO, employees should not input notes/remarks on the open UNP 126.**

(1) Multiple returns are present on the module and the taxpayer’s valid return(s) is/are unpostable UP 126 reason code RC "0". (Includes accounts where the taxpayer filed all the returns that are UP 126 RC "0") Resolve each return based on the status of the return as described below.

(2) Utilize the Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT) to resolve the unpostable condition, when available, unless otherwise directed by the IRM. Take the actions in the tables below as appropriate to resolve the account when the taxpayer’s valid return or the identity theft return is/was unpostable UNP 126 reason code RC **0**. Go through the list of questions below to determine what action is needed to resolve the account.

- For the taxpayer’s valid return(s) - Does the TVT tool show the Unpostable 126 RC "0"? If yes, follow instructions in #3 below to resolve unpostable and take corrective actions  
OR  
For the identity theft return(s) - Follow instructions in #4 below to resolve

unpostable and take additional corrective actions  
OR

- Does the IAT TVT tool NOT show an open Unpostable 126 RC "0" transaction, but CC UPTIN shows open Unpostable in Status **A**? If yes, follow #3 box 2 below

OR

- Is there a TIN discrepancy (i.e., TP had an ITIN but the return is on an incorrect SSN)? If yes, follow #3 box 4 below
- Is the Unpostable 126 RC "0" assigned to IDRS number **1483845470** or **"148xxxxxxx"**? If yes, follow #5 below

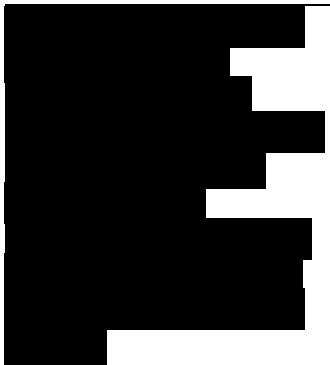
(3) If the taxpayer filed one or more of the returns in question, follow non-identity theft resolution, resolve the unpostable condition(s) and respond to the taxpayer using the steps below:

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

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

<p>◆ The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return</p> <p><b>Exception: #</b> [REDACTED]</p> <p>#</p> <p>**A TC 971 AC 850 cannot be input on an account that is not established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.</p>		<ul style="list-style-type: none"> <li>• If the taxpayer has an address change, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input.</li> <li>• The account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> </ul> <p><b>Exception:</b> If the account is a "first time filer" account and the entity is not established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>• If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>• Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS).</li> <li>• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile</li> </ul>
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		<p>app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe</p>
<p><b>2</b> If one or more of the taxpayer's returns are UNP 126 RC <b>0</b></p> <p>AND</p> <p>The UNP 126 RC <b>0</b> <b>DOES NOT</b> populate on the IAT TVT tool</p> <p><b>Note:</b> For returns requesting a direct deposit, a TC 971 AC 850 is required <b>if</b> any of the following exist:</p> <ul style="list-style-type: none"> <li>◆ The taxpayer is in a disaster area and did not pass HRA</li> <li>◆ The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds.)</li> <li>◆ The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return</li> </ul> <p><b>Exception: #</b> <span style="background-color: black; color: black;">██████</span></p>	<p>CC UPTIN shows the CORRECT tax year of the return in question (the return in question was filed for the 2023 tax year and CC UPTIN shows the UNP 126 return is for the 2023 tax period)</p>	<p>The UNP 1260 must be manually closed on IDRS. Refer to the UNP 126 job aid to assist with closing the unpostable</p> <p><b>Note:</b> If the unpostable is assigned to an unpostable team, use CC UPASG with definer "R" to reassign the UNP 126 to yourself. See IRM 3.12.32.18.1, Command Code UPASG-Screen Formats, for instructions.</p> <ul style="list-style-type: none"> <li>• Take the following actions to resolve the valid tax return and any duplicate return copies</li> <li>• Close the first UP 126 RC "0" using unpostable resolution code (URC) "0" to post the valid tax return.</li> <li>• <b>**However, if inputting a TC 971 AC 850, you must use a post delay when closing the UP 126 RC "0" of TWO cycles using the REL CYC field 48 on CC UPRES. The release cycle must be TWO cycles from the current cycle (i.e., if today's cycle is 202525 input release cycle must be 202527, it cannot be left blank or the TC 971 AC 850 will not work to flip the direct deposit). See IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle</b></li> <li>• If the taxpayer filed one or more valid returns, close</li> </ul>

		<p>the <b>duplicate</b> valid returns UNP 126 RC <b>0</b> using unpostable resolution code (URC) <b>D</b> to delete the duplicate returns the taxpayer filed and when closing the UNP 126, add <b>DUP RETURN NON IDT</b> in the Remarks section</p> <ul style="list-style-type: none"> <li>• If the taxpayer has an address change, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input.</li> <li>• The account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> </ul> <p><b>Exception:</b> If the account is a "first time filer" account and the entity is not established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>• If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>• Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services</li> </ul>
<p>#</p> <p>**A TC 971 AC 850 cannot be input on an account that is not established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.</p>		

		<p>(AMS).</p> <ul style="list-style-type: none"> <li>Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe</li> </ul>
<p><b>3</b> If one or more of the taxpayer's returns are UNP 126 RC 0</p>	<p>CC UPTIN shows the INCORRECT tax year of the return in question (the return in question was filed for the 2022 tax year and CC UPTIN shows the UNP 126 return is for the 2023 tax period)</p>	<ul style="list-style-type: none"> <li><b>Do not take any action to resolve the unpostable condition</b></li> <li><b>No action - includes not adding remarks on open UNP 126, leave the remarks blank</b></li> <li>Open a control base on IDRS on the module that contains the UNP 126 RC "0" return with the following information</li> <li>C#,CRTTY,A,MISC</li> <li>1483145470,*</li> <li>Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Include in the notes: the taxpayer has passed high risk authentication (HRA), the document locator number (DLN) of the return in question, and the tax year the return is intended for.</li> <li>Advise the taxpayer that</li> </ul>

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

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

IF	THEN
<p><b>1</b> The identity theft return(s) is UP 126 RC "0".</p>	<p>See IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0".</p> <p>Resolve the unpostable condition for each identity theft return present on the tax module.</p>
<p><b>2</b></p>	<p>See IRM 25.25.6.6.3.2, Procedures for Resolving</p>



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

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

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

with a MISC field of "TPP RP" is posted to the module - (Only on accounts resolved by the IAT Batch Tool process beginning in January 2017.)	
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**IRM 25.25.6.5.4 - Updated tax years and corrected paragraph #s.**

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

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

- # [REDACTED]
- # [REDACTED] # [REDACTED]
- # [REDACTED] # [REDACTED]
- # [REDACTED] # [REDACTED]

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

IF	THEN
<p><b>1</b> The return is deemed identity theft due to no response from the taxpayer and the suspense period is expired - returns for tax year 2024 and 2023</p>	<ul style="list-style-type: none"> <li>• At the time of the identity theft determination, the unpostable is assigned to IDRS number "1483845470" or "148xxxxxxx".</li> <li>• The unpostable remains open and assigned to IDRS number "1483845470" or "148xxxxxxx" until the transaction code TC 971 action code AC 111 can be seen pending on MFT 30 on command code CC IMFOL.</li> <li>• When the TC 971 AC 111 posts to the account, the unpostable will be</li> </ul>

	<p>closed with a URC "6" and a CCC "3".</p> <ul style="list-style-type: none"> <li>• A TC 971 AC 506 with a MISC field of "WI PRP DDB" is input in a batch process. Due to the timing of the batch processes, the TC 971 AC 506 may not be viewable for several weeks.</li> <li>• The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks.</li> <li>• Assistors should not input the reversal marker.</li> </ul>
<p><b>2</b> The return is deemed identity theft due to no response from the taxpayer and the suspense period is expired - returns for tax year 2022 and prior</p> <p>OR</p> <p>Returns are for tax years 2023 or prior and it is between <b>Cycles 1 - 3 (dead cycles) or 47 - 53</b>, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p>	<ul style="list-style-type: none"> <li>• At the time of the identity theft determination, the unpostable is assigned to IDRS number 1483845470 or 148xxxxxxx.</li> <li>• The unpostable is closed with a URC "D".</li> <li>• A TC 971 AC 506 with a MISC field of "WI PRP DDB" is input in a batch process. Due to the timing of the batch processes, the TC 971 AC 506 may not be viewable for several weeks.</li> <li>• The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks.</li> <li>• Assistors should not input the reversal marker.</li> </ul>
<p><b>3</b> The return is deemed valid based on information from internal or external sources (these cases are generally worked within the first two weeks of the return going unpostable).</p>	<ul style="list-style-type: none"> <li>• The unpostable is closed in a batch process with a URC "0" and show IDRS number "148xxxxxxx".</li> <li>• A TC 971 AC 123 with a MISC field of "TPP RP" is input in a batch process on MFT 30 on CC IMFOLT or CC TXMODA.</li> <li>• The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks.</li> </ul>

	<ul style="list-style-type: none"> <li>If the TC 971 AC 124 has not been reversed, do not input a reversal, a systemic reversal will be input.</li> </ul>
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(2) The Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT) will identify the unpostable condition, however an error message will appear that the unpostable could not be reassigned. Additional research will be required to determine if the unpostable is in the process of being closed or was closed by the RIVO IAT Batch Tool process.

(3) If the account is in the process of being resolved or was resolved by the batch process, IDRS may show any of the following:

- TC 971 AC 111 on MFT 30 on CC IMFOLT or CC TXMODA
- TC 971 AC 506 on CC ENMOD with a MISC field "WI PRP DDB"
- TC 971 AC 123 on MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP"

(4) In addition, the CC UPTIN/UPDIS screens may contain any of the following information:

- The unpostable resolution code (URC) field on CC UPTIN is blank
- The unpostable status is "A" or "C"
- The unpostable is/was assigned to IDRS number 1483845470 or 148xxxxxxx
- The notes in the remarks field of CC UPTIN/UPDIS may show:  
 "IAT UNP 126 Batch" - (the return was considered the taxpayer's return and will post to MFT 30)  
 "Batch IDT No Response" or "Batch IDT Archive No Response" - (the return was not considered the taxpayer's return and will post to MFT 32 or will be archived/deleted)

**(5) Do not take any action to resolve the UP 126 RC "0" when it is assigned to IDRS number 1483845470 or 148xxxxxxx, see chart below:**

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

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

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

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

IF	THEN
<p><b>1</b> The taxpayer states they filed the return.</p>	<ul style="list-style-type: none"> <li>• <b>If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition.</b></li> <li>• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Advise the taxpayer to allow 9 weeks from the "Status Date" on CC UPRES, to complete the processing of the return. Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.</li> </ul>
<p><b>2</b> The taxpayer states they filed the return</p>	<ul style="list-style-type: none"> <li>• If the UP 126 RC "0" is closed with URC "0" by IDRS# 1483845470 or 148xxxxxxx and A TC 971 AC 123 is pending or posted to MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP".</li> <li>• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer</li> </ul>

	<p>Protection Program (TPP) Inquiries</p> <ul style="list-style-type: none"> <li>• Advise the taxpayer to allow 9 weeks from the "Status Date" on CC UPRES, to complete the processing of the return. Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.</li> <li>• If the return has posted and there are other account issues, such as, a -R freeze is present, follow applicable IRM procedures, based on the account status.</li> </ul>
<p><b>3</b> The taxpayer states they did not file the return.</p>	<p><b>If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition.</b></p> <ul style="list-style-type: none"> <li>• If the unpostable was closed within the last 7 days, input a TC 971 AC 111 with the DLN of the identity theft return in the MISC field, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen.</li> <li>• If the unpostable was closed more than 7 days ago or the return is posted, <b>DO NOT</b> input a TC 971 AC 111.</li> <li>• Verify the taxpayer's address and update, as necessary.</li> <li>• If the taxpayer states they received a refund from the identity theft return, see IRM 21.4.5.12, How to Repay an Erroneous Refund or Return an Erroneous Refund Check or Direct Deposit, to advise the taxpayer to return the refund and initiate Erroneous Refund Procedures.</li> </ul> <p>If the taxpayer <b>will</b> be filing a return or was unable to file a return electronically:</p> <ul style="list-style-type: none"> <li>• Advise the taxpayer to file a paper return by mail to the Internal Revenue Service (IRS) and to include a Form 14039, <i>Identity Theft Affidavit</i>. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to <b>not</b> attach the TPP letter to their return because it will delay the processing of the return.</li> </ul> <p>If the taxpayer will not be filing a return, advise the taxpayer to respond to the TPP letter stating they did not file the return and to attach a Form 14039 to the response. If the taxpayer no longer has</p>

	<p>the TPP letter, advise the taxpayer to mail a statement that they did not file the return and attach the Form 14039. The taxpayer should mail their response to Internal Revenue Service, 3651 S IH 35 Stop 6579 AUSC, Austin, Texas 73301.</p> <p>Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</p>
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(7) **The taxpayer was authenticated and the return is deemed identity theft** and is being resolved or has been resolved in the batch process, see the chart below for any additional account actions and to respond to the taxpayer:

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

taxpayer states they filed the tax return - any tax year.	(DLN of the TC 976 matches DLN of the return in question).	
<b>3</b> The taxpayer states they filed the tax return.	The unpostable is closed with a URC "D" or if the unpostable is open and it will be closed in the batch process with a URC "D". (Generally, this will be returns for tax year 2022 and prior and returns for tax year 2024 AND 2023 on or after Cycle 202547)	<ul style="list-style-type: none"> <li>• <b>If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition.</b></li> <li>• See IRM 25.25.6.5.5.4, The Taxpayer's Return has been Archived/Deleted, to resolve the account and advise the taxpayer.</li> </ul>
<b>4</b> The taxpayer states they did not file the tax return (any tax year).	The unpostable condition is open or closed.	<ul style="list-style-type: none"> <li>• <b>If the UP 126 RC "0" is still open, do not take any action to resolve the unpostable condition.</b></li> <li>• Issue an identity theft letter to the taxpayer based on whether the account has a posted TC 971 AC 527 or not, see paragraph 4 of IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0".</li> <li>• Input a TC 971 AC 506 with the appropriate MISC field based on the account conditions, see paragraph 4 of IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0".</li> <li>• If the taxpayer states they will be filing a return or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the Internal Revenue Service (IRS). Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to <b>not</b> attach the TPP letter to their return because it will delay the processing of the return.</li> <li>• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks</li> </ul>



		<p>from the received date of their return.</p> <ul style="list-style-type: none"> <li>• If the taxpayer is not required to file or has already mailed their return, do not advise them to mail a return into the IRS.</li> <li>• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>
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(8) Any taxpayer contact that meets any of the Taxpayer Advocate Service (TAS) criteria listed in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, should be worked by TAS. If criteria is met, follow procedures outlined in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, for preparation of Form 911/e-911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*.

**IRM 25.25.6.5.2.1 - Removed reference to releasing the refund since the reinstatement actions will post the return.**

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

<b>IF</b>	<b>THEN</b>
<p><b>1</b></p> <ul style="list-style-type: none"> <li>• The taxpayer's return data was posted to MFT 30 but was reversed by Return Integrity Verification Operations (RIVO)</li> <li>• The account contains a reversed/unreversed transaction code TC 971 action code AC 129</li> <li>• The account <b>does not</b> contain a TC 971 AC 052 <b>or</b> the account contains a TC 971 AC 052 with a MISC field of "RRPIDT"</li> </ul> <p><b>Note:</b> The TC 971 AC 052</p>	<ul style="list-style-type: none"> <li>• Update the address, as necessary.</li> <li>• Reinstate the original return using the IAT xMend tool. (Post delay the adjustment by 1 cycle if inputting an address change.)</li> <li>• If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>• When inputting a TC 972 AC 129, the TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and NONIDT</li> </ul>

<p>shows the return was selected by the RIVO filters for income and withholding verification and therefore the income and withholding on the return must be verified prior to releasing the refund.</p>	<p>literal. The underscore must be used, as shown  <b>Last 6 DLN_NONIDT</b></p> <ul style="list-style-type: none"> <li>• If an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the return in question) is present, input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522.</li> <li>• Document the call in Account Management Services (AMS) as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Advise the taxpayer to allow 9 weeks to receive the refund and whether the refund will be issued as a direct deposit or paper check. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on Where's My Refund?, on irs.gov or on the IRS2Go mobile app for smart phones after 2 - 3 weeks, to determine if the refund has been issued, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance</li> </ul>
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	after 6 week timeframe.
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**IRM 25.25.6.5.5.2.2 - Removed reference to releasing the refund since the reinstatement actions will post the return.**

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

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

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

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

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

IF	THEN
<p><b>1</b> Command code CC IRPTR data contains one of the following statements:</p> <ul style="list-style-type: none"> <li>• # [REDACTED] #</li> <li>• # [REDACTED] #</li> <li>• # [REDACTED] #</li> </ul>	<p>Treat the income and withholding as <b>not verified</b> and continue to paragraph 3.</p>
<p><b>2</b> The return contains a Form 8959, <i>Additional Medicare Tax</i>.</p>	<p>Add the amount on Line 24 of Form 8959 to the total withholding amount on CC IRPTR and compare to the amount entered on Form 1040, U.S. Individual Income Tax Return, Line 16. Continue to block 3.</p>

<p><b>3</b>  The wages and federal withholding on the return do not verify per CC IRPTR within tolerance # [REDACTED]  [REDACTED]  [REDACTED] # .</p> <p><b>Note: #</b> [REDACTED]  [REDACTED]  [REDACTED] #</p> <p><b>OR</b></p> <p>The income verifies per CC IRPTR, however CC BMFOLP # [REDACTED] for the company for the tax year in question.</p>	<p>Treat the income and withholding as <b>not verified</b> and continue to paragraph 3.</p>
<p><b>4</b>  The taxpayer identification number (TIN) on the return is an Individual Taxpayer Identification Number (ITIN) <b>AND #</b> [REDACTED]  [REDACTED] # .</p>	<p>Treat the income and withholding as <b>not verified</b> and continue to paragraph 3.</p>
<p><b>5</b>  The wages and federal withholding on the return verify per CC IRPTR within tolerance # [REDACTED]  [REDACTED]  [REDACTED] #  [REDACTED] # on  CC BMFOLP.</p> <p><b>OR</b></p> <p>The income on the return is from [REDACTED]  [REDACTED]  [REDACTED] # - or the federal withholding on the return verifies within tolerance # [REDACTED]  [REDACTED]  [REDACTED] # .</p>	<p>Treat the income and withholding on the return as verified, see IRM 25.25.6.5.5.2.1, Return Data Reversed - Account Does Not Contain a Transaction Code TC 971 Action Code AC 052.</p>

(3) Take the following actions to reinstate the return and advise the taxpayer:

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

	taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
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**IRM 25.25.6.5.5.3 - Updated tax years and cycle timeframes to include dead cycle period when returns cannot be moved to or from MFT 32 and updated statute mailbox name with TS.**

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

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

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

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

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

IF	AND	THEN
<b>1</b> The taxpayer's valid tax return needs to be moved to the MFT 30 module for tax year <b>2024 or 2023</b>  and it was filed as an ELF/MEF or a paper return  <b>Note:</b> If command code CC ENMOD or CC IMFOLE contains a merge	n/a	<ul style="list-style-type: none"> <li>• Follow the procedures in IRM 25.25.6.7.1, Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria &amp; Procedures.</li> </ul>

<p>transaction, see IRM 3.13.5.25, Transaction Codes Used to Merge Accounts, and Document 6209 Section 8A - Master File Codes, (TC 005/006) for a list of transactions codes involved in merging accounts and follow the instructions in block 2 below.</p>		
<p><b>2</b> The return is for tax year <b>2022 or prior</b> and was filed <b>electronically (ELF OR MEF)</b></p> <p>Also use the instructions in this block for any of the following scenarios:</p> <ul style="list-style-type: none"> <li>• The TC 971 AC 111 has been previously input on MFT 32 but the return never posted to MFT 30</li> <li>• The TC 971 AC 111 is/was unpostable on MFT 32 and the return never posted to MFT 30</li> <li>• The account has been previously merged.</li> </ul> <p><b>Note:</b> A TC 971 AC 111 will go unpostable (UP) 168 RC 0 if the account has had an account merge or slot completed in the prior or current tax year processing.</p> <p><b>Exception:</b> If the MeF or paper return is statute imminent and the Assessment Statute Expiration Date (ASED) is within 120 days but more than 90 days and has a total tax liability greater than zero claimed on the return or the ASED has expired, send a Form 4442/e-4442, to RIVO using the referral category, RIVO – TPP. OR If the Assessment Statute Expiration Date (ASED) is 90 days or less and has a total tax liability greater than zero</p>	<p>n/a</p>	<ul style="list-style-type: none"> <li>• Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RIVO - TPP". Include an explanation in the remarks such as, "MFT 32 Reversal Request" and specify the taxpayer was authenticated and add the DLN of the return to be moved from MFT 32 to MFT 30. Verify the DLN number is for the taxpayer's valid return before submitting.</li> <li>• If a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>• Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they</li> </ul>

<p>claimed on the return, send an email to RIVO Statute Team using email box *TS-RICS-IVO-AR. The subject line should be EXPEDITE for Quick Assessment. The body of the email should include the TIN, tax period and DLN of the original return.</p>		<p>are expecting a refund and have not received their refund after 9 weeks, advise the taxpayer to contact us at toll-free number, 800-829-1040 (267-941-1000 for International taxpayers).</p>
<p><b>3</b> The return is for tax year <b>2022 or prior</b> and is a <b>Paper</b> filed return <b>Note:</b> Also use the instructions in this block for any of the following scenarios:</p> <ul style="list-style-type: none"> <li>• The TC 971 AC 111 has been previously input on MFT 32 but the return never posted to MFT 30</li> <li>• The TC 971 AC 111 is/was unpostable on MFT 32 and the return never posted to MFT 30</li> <li>• The account has been previously merged.</li> </ul> <p><b>Note:</b> A TC 971 AC 111 will go unpostable (UP) 168 RC 0 if the account has had an account merge or slot completed in the prior or current tax year processing.</p> <p><b>Exception:</b> If the MeF or paper return is statute imminent and the Assessment Statute Expiration Date (ASED) is within 120 days but more than 90 days and has a total tax liability greater than zero claimed on the return or the ASED has expired, send a Form 4442/e-4442, to RIVO using the referral category, RIVO – TPP. OR If the Assessment Statute Expiration Date (ASED) is 90</p>	<p>n/a</p>	<ul style="list-style-type: none"> <li>• Ask the taxpayer to submit a signed copy of their tax return by fax and advise that faxing the return will expedite processing.</li> <li>• They may submit the signed copy via fax to # [REDACTED] #</li> <li>• If the taxpayer cannot submit a faxed copy, <b>DO NOT submit a Form 4442 to RIVO.</b></li> <li>• Ask the taxpayer to mail in the copy of the return.</li> <li>• Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053</li> <li>• If a TC 971 AC 506 is present on CC ENMOD, input a TC 972 AC 506 with MISC field "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified</li> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen</li> <li>• Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer</li> </ul>



<p>days or less and has a total tax liability greater than zero claimed on the return, send an email to RIVO Statute Team using email box *TS-RICS-IVO-AR. The subject line should be EXPEDITE for Quick Assessment. The body of the email should include the TIN, tax period and DLN of the original return.</p>		<p>Protection Program (TPP) Inquiries</p> <ul style="list-style-type: none"> <li>Advise the taxpayer to allow 9 weeks to complete the processing of the return. If they are expecting a refund and have not received their refund after 9 weeks, advise the taxpayer to contact us at toll-free number, 800-829-1040 (267-941-1000 for International taxpayers).</li> </ul>
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**IRM 25.25.6.5.5.4 - Updated statute mailbox name with TS.**

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

- The return was never processed and is **not** posted to MFT 30 as a TC 150 or moved to MFT 32 as a TC 976
- AND**
- The CC TRDBV "CODES" screen shows it was unpostable (UP) 126 reason code (RC) "0" and may not be viewable on CC UPTIN

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

- IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
- IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures
- TAC assistants see IRM 25.23.2.7.2.1 , Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC
- IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question
- IRM 25.25.6.5.5, Previous Taxpayer Protection Program Actions - Return Previously Deemed Identity Theft

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

<b>IF</b>	<b>AND</b>	<b>THEN</b>
<b>1</b>	The return	<ul style="list-style-type: none"> <li>Send a Form 4442/e-</li> </ul>

<p>The account shows the return has been archived or deleted and the account contains any of the following:</p> <ul style="list-style-type: none"> <li>The return was never processed - and the return is <b>not</b> posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976</li> </ul> <p><b>AND</b></p> <ul style="list-style-type: none"> <li>The CC TRDBV "CODES" screen shows it was unpostable (UP) 126 reason code (RC) "0" and may not be viewable on CC UPTIN</li> </ul> <p><b>Exception:</b> If the MeF or paper return is statute imminent and the Assessment Statute Expiration Date (ASED) is within 120 days but more than 90 days and has a total tax liability greater than zero claimed on the return or the ASED has expired, send a Form 4442/e-4442, to RIVO using the referral category, RIVO – TPP.</p> <p>OR</p> <p>If the Assessment Statute Expiration Date (ASED) is 90 days or less and has a total tax liability greater than zero claimed on the return, send an email to RIVO Statute Team using email box *TS-RICS-IVO-AR. The subject line should be EXPEDITE for Quick Assessment. The body of the email should include the TIN, tax period and</p>	<p>was electronically (ELF/MEF) filed</p>	<p>4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RIVO - TPP". Include an explanation in the remarks about the authentication of the taxpayer and specify the DLN of the taxpayer's return to be sent for processing.</p> <ul style="list-style-type: none"> <li>If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 with a MISC field of "WIVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WIRICS NOIDT", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522.</li> <li>If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the</li> </ul>
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DLN of the original return.		<p>appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</p> <ul style="list-style-type: none"> <li>• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.</li> </ul>
<p><b>2</b> Same conditions as above</p>	<p>The return was a Paper filed return</p>	<ul style="list-style-type: none"> <li>• Ask the taxpayer to submit a signed copy of their tax return by fax and advise that faxing the return will expedite processing.</li> <li>• They may submit the signed copy via fax to # [REDACTED] #</li> <li>• If the taxpayer cannot submit a faxed copy, ask the taxpayer to mail in the copy. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053</li> <li>• Follow bullets 2-5 in row above to complete actions on the account and advise</li> </ul>

		taxpayer of timeframe.
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**IRM 25.25.6.6 - Updated communication instructions and TPP letter information. Clarified instructions.**

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

**Note: #** [Redacted]

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

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

**Note:** For taxpayers with an established IRS online account who are selected by TPP with the IRS.gov/VerifyReturn option, a message will generate in the Notification section asking them to verify their tax return. The message will state "Verify Your Tax Return Information Now" and the link will take them directly to verify their return information.

**TPP Authentication Letters**

TPP Letter	Description/Details
The TPP letter is required to authenticate on the phone and online, unless an exception is met.	The TPP letter can be viewed on one or more of the following command codes, depending on the tax period. Conduct research to locate the TPP letter issued:

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

<p>**There may be some accounts that show the TPP letter marker on CC ENMOD and CC TXMOD</p>	<p>Ex. TC 971 AC 123 MISC&gt;XXXXC SENT</p> <p><b>Reminder:</b> Due to programming issues, CC TXMOD may show multiple TPP letter markers, and in some instances, multiple letters may have been issued in error. If the caller asks about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.</p>
<p>Letter 4883C, Potential Identity Theft during Original Processing</p>	<p>Issued on accounts for returns filed with an address in the United States. The account may contain a TC 971 AC 123 with a MISC field of "STEP-UP AUTH" (4883SP - Spanish version)</p>
<p>Letter 5447C, Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version</p>	<p>Issued on accounts for returns filed with an address outside the United States</p>
<p>Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY or 5747SP - Spanish version</p>	<p>Issued on accounts containing a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH". The taxpayer must visit their local Taxpayer Assistance Center (TAC) for an in-person visit or call the TPP line if they did not file the return in question.</p>
<p>Letter 5071C, Potential Identity Theft During Original Processing with Online Option</p> <p><b>Note:</b> **A new notice format is going to be issued beginning January 2024. The new notice format will only be used when the initial TPP notice is sent. If the notice has to be reissued, the correspondex version of the letter must be used. The new notice format cannot be reissued by employees, the Letter 5071C correspondex letter will be the reissue letter using Exhibit instructions.</p>	<p>Issued on accounts meeting specific criteria. The letter directs the taxpayer to the online verification option and provides the web address to the Identity and Tax Return Verification Service landing page located via the IRS.gov/VerifyReturn website. The letter provides the option of using the website or calling the TPP number to authenticate their identity. **If the caller chose not to use the Identity and Tax Return Verification Service website due to issues with the website, was confused with the process, or had other concerns with responding to the questions, apologize for the inconvenience and continue with the authentication process.</p>
<p>Letter 6330C, Potential Identity Theft during Original Processing</p>	<p>Issued on accounts as part of the new TPP pilot.</p>

	<ul style="list-style-type: none"> <li>• If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM.</li> <li>• The pilot letter <b>cannot</b> be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued.</li> </ul> <p>Letter 6330C = 4883C</p>
Letter 6331C, Potential Identity Theft during Original Processing with Online Option	<p>Issued on accounts as part of the new TPP pilot.</p> <ul style="list-style-type: none"> <li>• If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM.</li> <li>• The pilot letter <b>cannot</b> be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued.</li> </ul> <p>Letter 6331C = 5071C</p>
Letter 6167C, Identity Authentication Incomplete (IMF)	<p>Issued in response to a TPP fax/correspondence case that contained incomplete or invalid TPP authentication documentation</p>
Letter 5216, Taxpayer Cannot Authenticate	<p>Issued when a taxpayer has tried authentication on the phone and was referred to a TAC or a paper response was received and the taxpayer failed authentication even after a subsequent request is made for correct or missing TPP documentation.</p> <p>**The Letter 5216, Taxpayer Cannot Authenticate, can only be issued one time.</p>

- (3) The taxpayer can obtain additional information about the letter, required authentication documents, and other identity theft information by using the letter number (example 4883C) as a keyword in the search field on IRS.gov.
- (4) Prior to taking any actions in this IRM subsection, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required

by the IRM, based on the account issues. Do not issue the caller a Transfer Pin if transferring the call to the TPP line.

(5) If the account reflects the TC 971 AC 124 marker, but the return is still in ERS processing, follow ERS procedures in IRM 21.4.1, Refund Research. Conduct IDRS research on CC TRDBV, ERINV and TXMODA or others, to determine the status of the return. If there is no open UNP 1260 and no TPP letter was issued, **DO NOT** refer to the TPP line, TAC or RIVO. Advise the caller to call back per ERS instructions or wait for an additional notice.

(6) If the taxpayer **has not** received a TPP letter, determine if the taxpayer has allowed the appropriate processing time frame, see IRM 21.4.1.4, Refund Inquiry Response Procedures, before continuing with the call. If the taxpayer has not allowed the appropriate processing time frame, advise the taxpayer to allow the appropriate time frame and call back. If the taxpayer has allowed the appropriate time frame or has received a TPP letter, proceed with the instructions below.

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

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

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

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





<p>the <b>processing time frame has been met</b> per paragraph 5 above.</p>	
<p><b>6</b> The taxpayer states they filed a return and CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS # 148xxxxxxx)</p> <p><b>and/or</b></p> <p>CC IMFOLT or TXMODA shows a TC 971 AC 123 with a MISC field "TPP RP".</p> <p>OR</p> <p>The taxpayer states they did not file the return in question, follow IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research.</p>	<ul style="list-style-type: none"> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> <li>• Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries</li> <li>• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information.</li> <li>• The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.</li> </ul>
<p><b>7</b> The taxpayer states they have previously authenticated and have not received their refund or notice.</p> <p><b>Note:</b> Review IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, for timeframes and additional information if taxpayer states they completed online authentication.</p>	<ul style="list-style-type: none"> <li>• Determine if the taxpayer has allowed the appropriate processing time frame of 9 weeks (including fax/mail) from the date they authenticated.</li> <li>• If the taxpayer has not allowed 9 weeks from the date they authenticated, advise the taxpayer to allow the appropriate time frame and call back. Advise they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app for refund status.</li> <li>• If the taxpayer has allowed the appropriate time frame, proceed with the instructions below.</li> </ul>

	<ul style="list-style-type: none"> <li>• Research the account. If the TPP issue has been resolved, see IRM 25.25.6.6.4, Taxpayer Protection Program (TPP) Issue Resolved - Refund Not Received.</li> <li>• If the TPP issue has not been resolved, see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue Not Resolved.</li> </ul>
<p><b>8</b> The caller is a third-party (not a Power of Attorney (POA)) and the taxpayer is not available</p>	<p>The third-party is not able to discuss the TPP issue. Advise the caller that you are not able to discuss the account with them without the taxpayer being present. Advise the caller to call back when the taxpayer is available or have the taxpayer call the IRS. If the taxpayer has received the TPP letter, advise the caller that the taxpayer may also respond to the letter in writing.</p>
<p><b>9</b> The Letter 5216, <i>Taxpayer Cannot Authenticate</i>, was issued</p>	<ul style="list-style-type: none"> <li>• Advise the caller to follow the guidance in the letter.</li> <li>• If the account was accessed in AMS, document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• If the account was not accessed in AMS, no other account actions are required.</li> </ul>
<p><b>10</b> # [REDACTED] # [REDACTED] # [REDACTED]</p>	<ul style="list-style-type: none"> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> <li>• # [REDACTED]</li> </ul>

	<ul style="list-style-type: none"> <li>• [REDACTED] #</li> <li>• # [REDACTED] #</li> </ul>
# [REDACTED] #	<ul style="list-style-type: none"> <li>• # [REDACTED] #</li> <li>• # [REDACTED] #</li> </ul>
<b>12</b> The account contains a TC 971 AC 129 with MISC Field: FILTER X or FILTER V followed by a TC 971 AC 123 MISC>5071C SENT letter marker	These markers do not meet TPP criteria. The account may or may not show the markers were reversed with a TC 972 AC 129 and TC 972 AC 123. <ul style="list-style-type: none"> <li>• Do not transfer to TPP</li> <li>• Apologize to the taxpayer and advise there is no identity theft issue</li> <li>• Ask them to disregard the letter</li> <li>• Follow IRM procedures based on the account status.</li> </ul>

**IRM 25.25.6.6.2 - Updated address instructions when there is a new address.**

(1) The caller has not received the Taxpayer Protection Program (TPP) letter issued to them, or the caller received the letter but lost it. The account will contain the transaction code TC 971 action code AC 123 containing the letter number in the MISC field or CC ENMOD will show the TPP letter. If no TC 971 AC 123 MISC Letter xxxx marker is present on CC TXMOD or CC ENMOD does not show the TPP letter was issued for the applicable tax period, the TPP letter cannot be issued, see exceptions below.

**Exception:** There are certain TPP cases (i.e., first-time filers) that will not contain a TPP letter marker (TC 971 AC 123 MISC>XXXXC SENT) but will show the return is UNP 1260. If the TPP letter marker is NOT present, assistors will need to issue a Letter 4883C to the caller and ask them to allow up to 14 days to receive it. Advise the taxpayer to follow the instructions in the letter. Follow Exhibit 25.25.6-2 Manually issuing the Letter 4883C/SP, Potential Identity Theft during Original Processing, to issue the letter. For returns selected for TPP authentication, but do not have an established entity, the TPP letter marker cannot be posted on the account, however the TPP letter is still issued to the address of the tax return in question.

**Exception: #**

[REDACTED]

**#**.

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

(3) When the caller states they have not received a TPP letter, the appropriate processing time frames, see IRM 21.4.1.4, Refund Inquiry Response Procedures, must be met before continuing with the call.

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

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

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

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

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

IF	THEN
<p><b>1</b> The address provided by the caller matches the address of the return filed, see CC TRDBV or MeF file record.</p> <p><b>Note:</b> Consider minor street or state spelling errors (including Major City Codes, see Exhibit 3.41.277-7, Alphabetical Listing of Major Cities with Major City Codes and Zone Improvement Plan (ZIP) Codes) or missing apartment numbers as a verified address. Send the letter to the correct address but do not update CC ENMOD.</p> <p><b>Caution:</b> The TPP letter must be issued to the address on the return. If the caller states they moved, refer to box 2 instructions.</p>	<ul style="list-style-type: none"> <li>• Issue the appropriate TPP letter Letter 4883C /SP (in place of 6330C) - Letter 5071C/SP (in place of 6331C) - Letter 5447C/SP to the caller to the address of the return in question. See the appropriate exhibit for the correct codes and fill-ins to use in the letter, Exhibit 25.25.6-2, Manually issuing the Letter 4883C/SP, Potential Identity Theft during Original Processing, or Exhibit 25.25.6-3, Manually issuing the Letter 5447C/SP, Potential Identity Theft during Original Processing, Foreign Address, Exhibit 25.25.6-5, Manually issuing the Letter 5071C/SP, Potential Identity Theft During Original Processing with Online Option.</li> <li>• Advise the caller of the following: <ul style="list-style-type: none"> <li>◆ To allow 14 days to receive the letter (30 days for Letter 5447C)</li> <li>◆ To follow the instructions in the letter</li> <li>◆ They must have the following</li> </ul> </li> </ul>

	<p>documents when calling the TPP phone line:</p> <ul style="list-style-type: none"> <li>◆The TPP letter</li> <li>◆A copy of the return they filed (current year/prior year)</li> <li>◆A copy of the return for the year prior to the one in question - (if they filed one and they have it available)</li> <li>◆Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.</li> </ul> <ul style="list-style-type: none"> <li>• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>
<p><b>2</b> The address provided by the caller does not match the address of the return filed (for example, the caller may have moved since filing of the return).</p> <p><b>Note:</b> If there is a new address on ENMOD due to a recent change, the taxpayer must still visit a TAC to authenticate.</p>	<ul style="list-style-type: none"> <li>• Advise the caller you cannot reissue the letter and you are referring them to the TAC, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors.</li> </ul> <p><b>Note:</b> TPP assistors see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors.</p> <ul style="list-style-type: none"> <li>• Advise the caller to submit a change of address with the post office or File Form 8822, IMF Change of Address Request, if necessary.</li> <li>• Document the authentication results and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>

**IRM 25.25.6.6.3.1 - Updated tax years and cycle timeframes to include dead cycle period and clarify when returns cannot be moved to or from MFT 32.**

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

(2) Take the actions in the tables below as appropriate to resolve the account when the identity theft return is/was unpostable (UP) 126 reason code (RC) "0". Utilize the Integrated Automation Technologies (IAT), Taxpayer Verification Tool (TVT) when available, unless otherwise directed by the IRM. Go through the list of questions below to determine what action is needed to resolve the account.

- Does the TVT tool show the Unpostable 126 RC **0**? If yes, follow instructions in #4 below (for the return in question) to resolve unpostable and take additional actions  
OR
- Is the Unpostable 126 RC "0" assigned to IDRS number **1483845470** or "**148xxxxxxx**"? If yes, follow #3 box 1 below  
OR
- Did the IAT TVT tool not show an open Unpostable 126 RC **0** transaction, but CC UPTIN shows open Unpostable in Status "A"? If yes, follow #3 box 2 below  
OR
- Does CC TXMOD show an unresolved Unpostable 126 RC "0", but CC UPTIN does not show the open Unpostable 126 RC "0"? If yes, follow #3 box 3 below

(3) The scenarios in the table below cannot be resolved utilizing the TVT tool:

IF	THEN
<p><b>1</b> The taxpayer authenticated and the account shows the UP 126 RC "0" is assigned to IDRS number "<b>1483845470</b> or "<b>148xxxxxxx</b>" which shows the unpostable condition is being resolved or was resolved by a RICS team using the IAT Batch Tool process. CC IMFOLT or TXMODA shows a TC 971 AC 123 with a MISC field <b>TPP RP</b></p>	<p>See IRM 25.25.6.5.4, Authentication Passed and the Account is being Resolved or was Resolved with the Integrated Automation Technologies (IAT) Batch Tool Process.</p>
<p><b>2</b> The TVT tool response shows there is no unpostable condition and the Unpostable 126 RC <b>0</b> does not populate on the tool, however,</p>	<p>If the Unpostable 126 RC <b>0</b> is on CC UPTIN and shows status "A", but does not populate on the TVT tool, the Unpostable 126 CANNOT be</p>



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

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

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

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

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

		<p>signature code "KA".</p> <ul style="list-style-type: none"> <li>• Use suggested paragraphs <b>C7acwy&amp;</b> as applicable. For International taxpayers, use paragraphs "<b>C7acwy:</b>". Do not include any paragraph referring the taxpayer to the online IPPIN service.</li> <li>• For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.</li> <li>• For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP.</li> <li>• Input a TC 971 AC 506 with MISC field "WI AM OTHER".</li> </ul> <p><b>Exception:</b> If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>• For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts.</li> <li>• For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP.</li> <li>• If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F</li> </ul>
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		<p>(DUPTIN Filing Condition).</p> <ul style="list-style-type: none"> <li>• If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> </ul> <p><b>Exception:</b> If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>• If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>• If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the Internal Revenue Service (IRS). Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to <b>not</b> attach the TPP letter to their return because it will delay the processing of the return.</li> <li>• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.</li> </ul>
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		<ul style="list-style-type: none"> <li>• If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.</li> <li>• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>
<p><b>2</b> ANY tax year return (CURRENT OR PRIOR YEAR) deemed an identity theft return</p>	<p>It is between <b>Cycles 1 - 3 (dead cycles) or 47 - 53</b>, see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle</p> <p>(find today's date to identify the current cycle)</p> <p>AND</p> <p>The account <b>contains</b> an unreversed transaction code TC 971 action code AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> <li>• Close the unpostable using CC UPRES with a unpostable resolution code (URC) "D".</li> <li>• Verify the taxpayer's address and update, as necessary.</li> <li>• For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs.</li> <li>• For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP.</li> <li>• Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address.</li> <li>• Use the return address code "TP" and signature code "KA".</li> </ul> <p><b>Note:</b> Employees on CSC IDRS will input the letter with return address code "CP" and the signature code "KA".</p> <ul style="list-style-type: none"> <li>• Use suggested paragraphs <b>C7acwy&amp;</b> as applicable. For International</li> </ul>

		<p>taxpayers, use paragraphs "<b>C7acwy</b>". Do not include any paragraph referring the taxpayer to the online IPPIN service.</p> <ul style="list-style-type: none"> <li>• For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.</li> <li>• For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP.</li> <li>• Input a TC 971 AC 506 with MISC field "WI AM OTHER".</li> </ul> <p><b>Exception:</b> If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>• For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts.</li> <li>• For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP.</li> <li>• If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).</li> <li>• If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC</li> </ul>
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		<p>124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</p> <p><b>Exception:</b> If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>• If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>• If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to <b>not</b> attach the TPP letter to their return because it will delay the processing of the return.</li> <li>• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.</li> <li>• If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.</li> <li>• Document the authentication</li> </ul>
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		results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
<b>3</b> A 2022 or prior year return needs to be treated as an identity theft return	It is between Cycle <b>4 - 46</b> , see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle  (find today's date to identify the current cycle)  AND  The account <b>contains</b> an unreversed transaction code TC 971 action code AC 527 on CC ENMOD	Follow procedures in <b>Box 2</b> above <b>Then</b> section for resolution
<b>4</b> A 2024 or 2023 tax year return needs to be moved <b>TO</b> the MFT 32 module as an identity theft return	It is between Cycle <b>4 - 46</b> , see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check the current cycle (find today's date to identify the current cycle)  AND  The account <b>does not contain</b> an unreversed TC 971 AC 527 on CC ENMOD	<ul style="list-style-type: none"> <li>• Take all steps below, as applicable, then follow instructions in IRM 25.25.6.7, MFT 32 Procedures - How to Move Identity Theft Returns to MFT 32 During Cycles 4 - 46 and Cycles 47 - End of Year Cycle, to close the UP 126 and move the identity theft return.</li> <li>• Verify the taxpayer's address and update, as necessary.</li> <li>• For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs.</li> <li>• For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP.</li> </ul>



		<ul style="list-style-type: none"> <li>• Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP"</li> </ul> <p><b>Note:</b> Employees on CSC IDRS will input the letter with return address code "CP"</p> <p>and the signature code "KA".</p> <ul style="list-style-type: none"> <li>• Use suggested paragraphs <b>C7acwy&amp;</b> as applicable. For International taxpayers, use paragraphs "<b>C7acwy:</b>". Do not include any paragraph referring the taxpayer to the online IPPIN service.</li> <li>• For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.</li> <li>• For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP.</li> <li>• Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506.</li> </ul> <p><b>Exception:</b> If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>• For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both</li> </ul>
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		<p>accounts.</p> <ul style="list-style-type: none"> <li>• For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP.</li> <li>• If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).</li> <li>• If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> </ul> <p><b>Exception:</b> If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>• If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>• If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a</li> </ul>
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		<p>paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to <b>not</b> attach the TPP letter to their return because it will delay the processing of the return.</p> <ul style="list-style-type: none"> <li>• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.</li> <li>• If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.</li> <li>• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>
<p><b>5</b> ANY tax year return (CURRENT OR PRIOR YEAR) deemed an identity theft return</p>	<p>It is between <b>Cycles 1 - 3 (dead cycles) or 47 - 53</b>, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check the current cycle (find today's date to identify the current cycle)</p> <p>AND</p> <p>The account <b>does not contain</b> an unreversed TC 971 AC 527 on CC ENMOD</p>	<ul style="list-style-type: none"> <li>• Close the unpostable using CC UPRES with a URC "D". See Unpostable 126 job aid for input instructions.</li> <li>• Verify the taxpayer's address and update, as necessary.</li> <li>• For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs.</li> <li>• For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP.</li> </ul>

		<ul style="list-style-type: none"> <li>• Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP"</li> </ul> <p><b>Note:</b> Employees on CSC IDRS will input the letter with return address code "CP".</p> <p>and the signature code "KA".</p> <ul style="list-style-type: none"> <li>• Use suggested paragraphs <b>C7acwy&amp;</b> as applicable. For International taxpayers, use paragraphs "<b>C7acwy:</b>". Do not include any paragraph referring the taxpayer to the online IPPIN service.</li> <li>• For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.</li> <li>• For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP.</li> <li>• Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506.</li> </ul> <p><b>Exception:</b> If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>• For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both</li> </ul>
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		<p>accounts.</p> <ul style="list-style-type: none"> <li>• For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP.</li> <li>• If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), take no action to release the refund, see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).</li> <li>• If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> </ul> <p><b>Exception:</b> If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>• If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>• If the taxpayer states they will be filing a return, or was unable to file a return electronically,</li> </ul>
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		<p>then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to <b>not</b> attach the TPP letter to their return because it will delay the processing of the return.</p> <ul style="list-style-type: none"> <li>• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.</li> <li>• If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.</li> <li>• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>
<p><b>6</b> A 2022 or prior year return needs to be treated as an identity theft return</p>	<p>It is between Cycle <b>4-46</b>, see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p> <p>AND</p> <p>The account does not <b>contain</b> an unreversed transaction code TC 971 action code AC 527 on CC ENMOD</p>	<p>Follow procedures in <b>Box 5</b> above <b>Then</b> for resolution.</p>

**IRM 25.25.6.6.4 - Updated tax years and cycle timeframes to include dead cycle period.**

(1) Taxpayers may contact the IRS after their Taxpayer Protection Program (TPP) issue has been resolved to determine when their refund will be issued or applied as requested.

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

(3) If the taxpayer states they have completed authentication and are checking on their refund, credit elect or account balance; ask if they have allowed the appropriate time frame for the refund to be received. In most cases, the taxpayer was advised to allow 9 weeks (16 weeks for duplicate filing cases) for the refund to be received. Advise the taxpayer to allow the appropriate time frame for processing from the date they authenticated and to review their return processing status after 2-3 weeks at Where's My Refund?, on irs.gov or the IRS2Go mobile app for smart phones.

(4) If the taxpayer states they have allowed the processing time frame, research the account for any open or unresolved TPP issues. If all TPP issues have **not** been resolved, see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue not Resolved.

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

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

<b>IF</b>	<b>THEN</b>
<b>1</b> The return is posted to the account (transaction code TC 150 present) and the refund was issued (TC 846/TC 840 or refund offset indicators present).	Follow Normal Refund Inquiry Procedures see IRM 21.4, Refund Inquiries.
<b>2</b> The return is posted on the account (TC	Refer to IRM 21.5.6.4.35.3, -R Freeze Overview for Accounts With Return

<p>150 present) and the refund is held on the account with a -R Freeze.</p>	<p>Integrity Verification Operations (RIVO) Involvement, for additional procedures.</p>
<p><b>3</b> For current year processing 2024 and 2023 returns</p> <ul style="list-style-type: none"> <li>• The MFT 32 systemic reversal process has started, review the account for the following: <ul style="list-style-type: none"> <li>- If paper return, a RIVO control is present</li> <li>- If electronic ELF/MEF return, open control shows</li> <li>- TPP/IDT markers have been reversed</li> <li>- Open control CXX,RTP-MMDD present</li> </ul> </li> </ul> <p>AND</p> <ul style="list-style-type: none"> <li>• The 9 weeks (or 16 weeks for duplicate filing cases) <b>have not</b> passed</li> </ul>	<ul style="list-style-type: none"> <li>• Advise the taxpayer the return is still processing and to allow 9 weeks (or 16 weeks for duplicate filing cases) from the input of the reversal transaction.</li> </ul>
<p><b>4</b> For current year processing 2024 and 2023 returns</p> <ul style="list-style-type: none"> <li>• The MFT 32 systemic reversal process has started, review the account for the following: <ul style="list-style-type: none"> <li>- If paper return, a RIVO control is present</li> <li>- If electronic ELF/MEF return, open control shows</li> <li>- TPP/IDT markers have been reversed</li> <li>- Open control CXX,RTP-MMDD present</li> </ul> </li> </ul> <p>AND</p>	<ul style="list-style-type: none"> <li>• Research the account for return status, check for open/monitor controls, including unpostable transactions or CC ERINV for ERS status. Follow appropriate IRM procedures if return has not posted due to a processing issue. Advise the taxpayer of the timeframe based on the status of the return. Continue to next bullet if no return processing evidence is found.</li> <li>• Determine if MFT 32 reversal procedures were input correctly (i.e., DLN matches on TC 971 AC 111), review IRM 25.25.6.7.1, Taxpayer Protection Program (TPP) Assistors, Taxpayer Assistance Center (TAC) Assistors, and Identity Theft</li> </ul>



<ul style="list-style-type: none"> <li>The 9 weeks (or 16 weeks for duplicate filing cases) <b>have</b> passed</li> </ul>	<p>Victims Assistance (IDTVA) Assistors MFT 32 Reversal Criteria &amp; Procedures. If reversal transaction did not post correctly follow procedures below.</p> <ul style="list-style-type: none"> <li>If after account research, no evidence is found that the tax return was sent to processing or in Unpostables, ERS status or pending to post, advise the taxpayer the return must be sent to processing again and apologize for the delay.</li> <li>If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RIVO - TPP".</li> <li>Include in the remarks, "MFT 32 Reversal - Second Request" the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing (verify the DLN number). Advise the taxpayer to allow 60 days for processing.</li> <li>For paper returns follow second and third bullet in box 6 below.</li> <li>If the return has not posted but markers have been reversed and the account contains an open/monitoring control (RTP), initiate a Form 4442/e-4442 using "RIVO - TPP" queue. Include an explanation in the remarks such as, "MFT 32 Reversal Request" and specify the DLN of the return to be sent to processing. Verify the DLN number.</li> <li>Advise the taxpayer to allow 60 days for processing.</li> </ul>
<p><b>5</b> For 2022 and prior year returns</p> <ul style="list-style-type: none"> <li>The MFT 32 reversal process has started, review the account for the</li> </ul>	<ul style="list-style-type: none"> <li>Research CC TXMOD for an IDRS control with RTPXXXX (Return to Process) in the activity code, if present, and the return is an ELF/MEF return, and it has been 60 days or more from the</li> </ul>

<p>following:</p> <ul style="list-style-type: none"> <li>-If paper return, a RIVO control is present</li> <li>-If ELF/MEF return, open control shows</li> <li>-TPP/IDT markers have been reversed</li> <li>-Open control CXX,RTP-MMDD is present</li> </ul> <p><b>Note:</b> If the MeF or paper return is statute imminent and the Assessment Statute Expiration Date (ASED) is within 120 days but more than 90 days and has a total tax liability greater than zero claimed on the return or the ASED has expired, send a Form 4442/e-4442, to RIVO using the referral category, RIVO – TPP OR If the Assessment Statute Expiration Date (ASED) is 90 days or less and has a total tax liability greater than zero claimed on the return, send an email to RIVO Statute Team using email box *TS-RICS-IVO-AR. The subject line should be EXPEDITE for Quick Assessment. The body of the email should include the TIN, tax period and DLN of the original return.</p>	<p>control date, advise the taxpayer to allow another 60 days from the date of the call. Apologize and explain that due to the pandemic closures there are some offices experiencing delays.</p> <ul style="list-style-type: none"> <li>• For paper returns, if no RTPXXXX (Return to Process) in the activity control, and the account is not resolved, apologize to the taxpayer, and ask the taxpayer to submit a copy of the tax return to fax number # [REDACTED] # to expedite the processing of the return and allow 60 days for processing from fax in date.</li> <li>• If the taxpayer cannot fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053.</li> <li>• Advise the taxpayer to allow 90 days for processing if mailed in.</li> <li>• If it has been 60 days or more after the return was submitted by fax or the additional ELF/MEF return timeframe in bullet 1 has expired, initiate a Form 4442/e-4442 using "RIVO - TPP" queue.</li> <li>• Advise the taxpayer to allow 60 days from the date of the Form 4442. Apologize for the delay and explain that due to the pandemic closures there are some offices experiencing delays. Do not forward subsequent inquiries.</li> </ul>
<p><b>6</b> For all 2022 and prior year paper returns</p> <ul style="list-style-type: none"> <li>• The MFT 32 reversal process has started, review the account for the following:</li> </ul>	<ul style="list-style-type: none"> <li>• Advise the taxpayer Letter 0418C was issued to request a copy of their tax return.</li> <li>• To expedite the processing of the return, ask the taxpayer to submit a copy of the tax return to</li> </ul>

<p>- If paper return, a RIVO control is present or</p> <ul style="list-style-type: none"> <li>Monitoring control is present for 418C</li> </ul> <p><b>AND</b></p> <ul style="list-style-type: none"> <li>A Letter 418C, was issued.</li> </ul> <p><b>Note:</b> If the MeF or paper return is statute imminent and the Assessment Statute Expiration Date (ASED) is within 120 days but more than 90 days and has a total tax liability greater than zero claimed on the return or the ASED has expired, send a Form 4442/e-4442, to RIVO using the referral category, RIVO – TPP</p> <p><b>OR</b></p> <p>If the Assessment Statute Expiration Date (ASED) is 90 days or less and has a total tax liability greater than zero claimed on the return, send an email to RIVO Statute Team using email box *TS-RICS-IVO-AR. The subject line should be EXPEDITE for Quick Assessment. The body of the email should include the TIN, tax period and DLN of the original return.</p>	<p>fax # [REDACTED] # .</p> <ul style="list-style-type: none"> <li>If the taxpayer has already responded to the letter or hasn't received the letter, they may still submit an fax copy.</li> <li>Advise the taxpayer to allow 6-8 weeks for processing if mailed in or if submitting a faxed copy.</li> <li>If the taxpayer cannot fax a copy of their return, advise the taxpayer they must submit a paper return to the Internal Revenue Service by mail. Provide the taxpayer with the following address: Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053.</li> <li>Apologize for the delay and explain that due to the pandemic closures there are some office experiencing delays.</li> <li>If the 6-8 weeks timeframe has expired, apologize to the taxpayer and go to the second bullet above and request the return and ask taxpayer to allow 60 days.</li> </ul>
<p><b>7</b></p> <p>The return is posted and the refund is held and the account may or may not contain a TC 971 action code AC 129 or a TC 972 AC 129 and it has been 9 weeks or more since the IDRS control base was opened with activity codes "NONIDT", "NONIDTRESQ", "NONIDTBKLD", or "NONIDTREV".</p>	<ul style="list-style-type: none"> <li>Complete a Form 4442/e-4442 to RIVO using the "RIVO Unresolved Module Freeze Only" queue.</li> <li>Advise the taxpayer to allow 60 days.</li> </ul>

**IRM 25.25.6.6.5 - Added research information for TPP markers.**

(1) There are instances when the taxpayer previously authenticated and filed the return, and was advised that their Taxpayer Protection Program (TPP) issue had been resolved and they would be receiving their refund or be applied, as requested, within 9 weeks (16 weeks for duplicate filing cases), however the account still contains an unresolved TPP issue.

(2) Prior to taking any actions in this IRM subsection, authentication procedures should have been completed, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM, based on the account issues. Do not accept a Transfer Pin.

(3) The chart below contains examples of open or unresolved TPP issues:

**Note:** Employees must conduct proper research to determine the status of the TPP issue. Some accounts may have multiple TPP markers reversed or unreversed, however there may still be an outstanding issue holding the refund. In general, returns with the TC 971 AC 124 will have a corresponding UNP 1260 with matching DLN's or there could be a TC 971 AC 129 with a posted TC 150 return with matching DLN's. In some cases, you may see both of these markers with a posted return that were caused by timing issues. There may be other RIVO or non-RIVO markers that are holding the refund, therefore research is necessary.

<b>IF</b>	<b>AND</b>
<b>1</b> The return is posted and the refund is held	The account contains an reversed/unreversed transaction code TC 971 action code AC 129 and no open control to IDRS number 14873XXXXX  <b>Note:</b> There may be rare instances where the account also contains the TC 971 AC 124
<b>2</b> The return is posted and no refund was issued or being held	The account contains a TC 971 AC 129 and may or may not contain a TC 972 AC 129 and the return information has been reversed  <b>Note:</b> There may be rare instances where the account also contains the TC 971 AC 124
<b>3</b> A return has posted (may or may not be the taxpayer's return)	The account contains another return that is unpostable (UP) 126 reason code (RC) "0" (may or may not be the taxpayer's return)
<b>4</b> The return is UP 126 RC "0"	The return is the taxpayer's return
<b>5</b> The UP 126 RC "0" issue was resolved	The return in question is the taxpayer's return <b>and</b> has posted to MFT 32 (a TC 976 will be present) and a TC 971 AC 111 will appear on MFT 30 and will contain the DLN of the return in question in the MISC field
<b>6</b> The UP 126 RC "0" issue was resolved	The return was archived/deleted - the return was never processed and is <b>not</b> posted to MFT 30 as a TC 150 or to MFT 32 as a TC 976

	<p>AND</p> <p>CC TRDBV CODES screen shows it was UP 126 RC "0" but it will no longer be open or show on CC UPTIN</p>
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(4) If the account contains any of the scenarios in the table in paragraph 3 above, follow the table below to respond to the caller:

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

**IRM 25.25.6.6.6 - Clarified information.**

(1) For Non Taxpayer Protection Program (TPP) assistors, if the caller cannot provide a verifiable address that matches CC TRDBV, or the caller received a Letter

5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY, or Account Management Services (AMS) notes show the caller was previously sent to the Taxpayer Assistance Center (TAC) because they failed high risk authentication, advise the caller they cannot be authenticated over the phone and must visit a TAC, and follow the table below to advise the caller:

**Note: #** [REDACTED]

IF	THEN
<p><b>1</b> The caller cannot provide a verifiable address or the caller has received or was issued a Letter 5747C Potential Identity Theft during Original Processing - TAC AUTH ONLY (SP - for Spanish)</p>	<ul style="list-style-type: none"> <li>• If the caller cannot provide a verifiable address, advise the caller they must go to the TAC - # [REDACTED] # .</li> <li><b>Exception: #</b> [REDACTED] # .</li> <li>• If Letter 5747C Potential Identity Theft during Original Processing - TAC AUTH ONLY, was received, advise the caller they must visit the TAC to authenticate or call the TPP line if they did not file the return in question.</li> <li>• The caller must take the following information when going to the TAC</li> <li>• The TPP letter - (if they have it they should bring it to the appointment, but the TAC employee will not require it to authenticate)</li> <li>• A copy of the return they filed (current year/prior year)</li> <li>• A copy of the return for a year prior to the one in question (if they filed one and have an available copy for additional high risk authentication questions)</li> <li>• Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.</li> <li>• The caller must take a physical copy of their identification document/s needed to authenticate their identity at the TAC,</li> </ul>

	<p>see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC.</p> <ul style="list-style-type: none"> <li>• Advise the caller you will transfer them to the TAC appointment line.</li> <li>• You should also provide the caller with the toll-free TAC Appointment Line number (844-545-5640) to schedule an appointment. Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone; in case they are unable to get through.</li> <li>• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Transfer the caller to the TAC Appointment line: English - 1055 Spanish - 1056</li> </ul>
<p><b>2</b> If the caller states they are unable to go to the TAC # [REDACTED] #</p>	<ul style="list-style-type: none"> <li>• Advise the caller they can mail legible copies of their information and documentation (listed in the block 1 above) to: Internal Revenue Service, 3651 S IH 35, Stop 6579 AUSC Austin, TX 73301.</li> <li>• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Notate the caller was directed to visit a TAC but stated they are unable to go and the reason why.</li> <li>• Advise the caller to allow 9 weeks from the date they mailed their response to receive their refund or additional correspondence.</li> <li>• No other account action is necessary.</li> </ul>

**IRM 25.25.6.7 - Updated tax years and cycle timeframes to include dead cycle period and clarify when returns cannot be moved to or from MFT 32. Changed title to include correct cycle timeframes.**

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

(2) Accounts will show unprocessed returns were moved/posted to the MFT 32 module by one of the following actions:

- Posting a transaction code TC 971 action code AC 111 on the MFT 30 module with MISC field of the return DLN being moved and closing the UNP 126 RC 0 with URC 6 CCC 3  
OR
- Editing Special Processing Code (SPC) "T" on the return, When SPC T is edited on the return, a TC 971 AC 111 will not appear on the MFT 30 module (Only Submission Processing employees use the SPC T)

(3) When a TC 971 AC 111 posts to MFT 30 it will contain the document locator number (DLN) of the identity theft return in the MISC field of the transaction. A TC 976 with the same DLN of the identity theft return will post on the MFT 32 module.

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

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

**Caution:** During **Cycles 1 - 3 (dead cycles) and 47 - 53, NO CURRENT OR PRIOR YEAR** tax returns can be moved **to** or **from** the MFT 32 module. If action is



taken to move the return to or from the MFT 32 module ON or AFTER these cycles, an unpostable will generate and will be reassigned to the initiating employee for corrective action. See IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check the current cycle (find today's date to identify the current cycle) and if it is **Cycle 1 - 3 (dead cycles) or 47 - 53**, follow the instructions in Box 5 below.

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

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

		<p>check current cycle (find today's date to identify the current cycle)</p> <ul style="list-style-type: none"> <li>Review your action prior to transmitting and ensure the REL CYC field 48 is included on CC UPRES, otherwise it can also cause an Unpostable transaction.</li> </ul> <p><b>Note:</b> If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3".</p> <ul style="list-style-type: none"> <li>If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> </ul> <p><b>Exception:</b> If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established.</p> <ul style="list-style-type: none"> <li>If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> </ul>
<p><b>2</b> Multiple returns for tax year 2024 or 2023</p>	<p>One return is deemed identity theft AND</p>	<ul style="list-style-type: none"> <li>For the identity theft return, On MFT 30, input a TC 971 AC 111 with MISC field of the return DLN being moved to the MFT 32 module, see Exhibit 25.25.6-8,</li> </ul>

<p>AND</p> <p>They are UP 126 RC "0"</p>	<p>One return is deemed NON-Identity theft (valid and identity theft returns are unpostable)</p> <p>AND</p> <p>It is between <b>Cycles 4 - 46</b>, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle</p> <p>(find today's date to identify the current cycle)</p>	<p>Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen. Verify the DLN # entry to avoid processing delays.</p> <ul style="list-style-type: none"> <li>• If the TVT tool is not available, access the UNP 126 job aid for assistance with closing the unpostable manually, if needed</li> <li>• For the identity theft return, using CC UPRES, close the unpostable with a URC "6" include a CCC "3" and use a post delay by using the REL CYC field 48.</li> <li>• When closing the Unp 1260, the release cycle in field 48 must be TWO cycles from current cycle (i.e., if today's cycle is 202525 the release cycle must be 202527, it cannot be left blank or it will cause the identity theft return to post on MFT 30) see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</li> <li>• Review your action prior to transmitting and ensure the REL CYC field 48 is included on CC UPRES, otherwise it can also cause an Unpostable transaction.</li> </ul> <p><b>Note:</b> If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3".</p> <ul style="list-style-type: none"> <li>• For the non-identity theft valid return that is UP 126 RC "0" follow See IRM 25.25.6.5.2.1.1, Multiple Returns and the Taxpayer's Return is Unpostable 126 Reason Code <b>0</b>, to resolve the unpostable. Include a release cycle in the REL CYC field 48 on CC UPRES. The release cycle</li> </ul>
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		<p>must be TWO cycles from the current cycle (i.e., if today's cycle is 202525 my release cycle must be 202527, it cannot be left blank or it will cause the identity theft return to post on MFT 30)</p>
<p><b>3</b> The identity theft return is UP 126 RC "0" and is for tax year 2024 or 2023.</p>	<p>There is a valid TC 150 posted on the account AND It is between Cycles 4 - 46, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle  (find today's date to identify the current cycle)</p>	<ul style="list-style-type: none"> <li>For the unpostable identity theft return, input TC 971 AC 111 on the MFT 30 module, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen.</li> <li>Using CC UPRES, close the unpostable with a URC "6" include a CCC "3".</li> <li>The release cycle must be TWO cycles ahead of the current cycle (i.e., if today's cycle is 202525 my release cycle must be 202527, it cannot be left blank or it will cause the identity theft return to post on MFT 30) see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</li> <li>If the TVT tool is not available, access the UNP 126 job aid for assistance with closing the unpostable manually, if needed</li> </ul> <p><b>Note:</b> If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3".</p>
<p><b>4</b> PRIOR YEAR return  2022 and prior years  deemed an identity theft</p>	<p>It is between Cycle 4 - 46, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle  (find today's date to identify the current cycle)</p>	<p>Only current and preceding year tax returns can be moved to MFT 32. All other prior year tax returns have to be deleted. Follow instructions below to delete the identity theft return.</p> <ul style="list-style-type: none"> <li>Close the unpostable using CC UPRES with a unpostable</li> </ul>

return		<p>resolution code (URC) "D".</p> <ul style="list-style-type: none"> <li>• Verify the taxpayer's address and update, as necessary.</li> <li>• For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs.</li> <li>• For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP.</li> <li>• For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.</li> <li>• For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP.</li> <li>• If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).</li> <li>• If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to <b>not</b> attach the TPP letter to their return because it will delay the processing of the return.</li> <li>• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the</li> </ul>
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		<p>received date of their return.</p> <ul style="list-style-type: none"> <li>• If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return to the IRS.</li> <li>• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>
<p><b>5</b> ANY tax year return (CURRENT OR PRIOR YEAR) deemed an identity theft return</p>	<p>It is between <b>Cycles 1 - 3 (dead cycles) or 47 - 53</b>, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle  (find today's date to identify the current cycle)</p>	<ul style="list-style-type: none"> <li>• Close the unpostable using CC UPRES with a unpostable resolution code (URC) "D".</li> <li>• Verify the taxpayer's address and update, as necessary.</li> <li>• For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs.</li> <li>• For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP.</li> <li>• For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.</li> <li>• For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP.</li> <li>• If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN</li> </ul>

		<p>Filing Condition).</p> <ul style="list-style-type: none"> <li>• If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to <b>not</b> attach the TPP letter to their return because it will delay the processing of the return.</li> <li>• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.</li> <li>• If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return to the IRS.</li> <li>• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> </ul>
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**IRM 25.25.6.7.1 - Updated tax years and cycle timeframes to include dead cycle period and statute mailbox to update to TS.**

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

preceding tax year 2023 returns can be input **systemically**, via the IAT TVT tool or manually, as long as the following conditions are met:

- The taxpayer has been authenticated and has confirmed that the return on the MFT 32 module is their return
- The return is for the tax year (2024 or 2023) and it is being moved during **Cycles 4 - 46**. see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle) During **Cycles 1 - 3 (dead cycles) and 47 - 53, NO CURRENT or PRIOR** year tax returns can be moved TO or FROM the MFT 32 module. If action is taken to move the return to MFT 32 during these cycles, this will cause an unpostable to generate and be reassigned to the initiating employee for corrective action.). See #2
- A transaction code TC 971 action code AC 111 for the same return has not been previously input on MFT 32
- The document locator number (DLN) in the MISC field of the TC 971 AC 111 on MFT 32 does not match the return needing to be moved
- The account has not been resequenced or merged in the current or prior processing year, see IRM 3.13.5.25, Transaction Codes Used to Merge Accounts, and Document 6209, Section 8A - Master File Codes, (TC 005/006) for a list of transactions codes indicating a merged account.

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

(2) During **Cycles 1 - 3 (dead cycles) and 47 - 53**, to move a valid tax return back from the MFT 32 module and complete the reversal process for current tax returns (**2024**), employees must follow #5 below box 2

(3) During **Cycles 1 - 3 (dead cycles) and 47 - 53**, For the preceding year (**2023**) the reversal process must be completed via a manual process. See #5 box #3 for instructions on completing the reversal process.

(4) For **ALL** other years (**2022 and prior**) at anytime during the year, if the prior year return has to be moved back FROM THE MFT 32 module. the reversal process must be completed via a manual process and the tax return must be sent to SP to be reprocessed, when the following conditions are met:

- The return is for tax year 2022 or prior
- A TC 971 AC 111 is present on MFT 32 for the same return (same document locator number (DLN) in the MISC field of the TC 971 AC 111) and the valid return did not post to MFT 30 module
- The account has been resequenced or merged in the current or prior processing year
- A TC 971 AC 111 is unpostable (UP) 168 reason code (RC) "0" on MFT 32

See specific instructions in #5 below box 4



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

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

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

		<p>and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</p> <ul style="list-style-type: none"> <li>• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</li> <li>• Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International</li> </ul>
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		taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
<p><b>2</b> It is a current year tax return 2024</p> <p>AND</p> <p>The valid tax return is posted as a TC 976 on the MFT 32 module</p>	<p>The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return</p> <p>AND</p> <p>It is between <b>Cycles 1 - 3 (dead cycles) or 47- 53</b>, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle</p> <p>(find today's date to identify the current cycle)</p>	<p>The 2024 tax return can NO longer be moved back to the MFT 30 module due to updated programming during <b>Cycles 1 - 3 (dead cycles) and 47 - 53</b>. RIVO will process the case as an MFT 32 reversal action after dead cycles.</p> <p>Follow the instructions below.</p> <ul style="list-style-type: none"> <li>• <b>Open a control base on the MFT 32 module of the tax year in question using the following control:</b> C#,NON-IDT,A,32RV 1487355555,*</li> <li>• If a TC 971 AC 111 was previously input on MFT 32, but the return did not post to MFT 30, the return must be reprocessed to MFT 30. Follow Then section instructions in box 4 below for sending the ELF/MEF or paper return to be reprocessed. <b>Do not</b> input the TC 971 AC 111 or open the control. Only one TC 971 AC 111 containing the same DLN can be input on the MFT 32 module.</li> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC</li> </ul>

		<p>129 Input Screen</p> <ul style="list-style-type: none"> <li>• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 <b>WI IVO IRSERR</b>, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 <b>WI RICS NOIDT</b>, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</li> <li>• Document the call in AMS with specific notes and required actions, such as “Valid return - Move to MFT 30”) as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.</li> <li>• Advise the taxpayer that due to end of year programming updates, the processing of their return will not be completed until mid January. The taxpayer should allow up to 9 weeks after mid January for their return to post. If expecting</li> </ul>
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		<p>a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.</p>
<p><b>3</b> For a prior year tax return 2023  AND  The valid tax return is posted as a TC 976 on the MFT 32 module</p>	<p>The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return  AND  It is between <b>Cycles 1 - 3 (dead cycles) or 47- 53</b>, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle  (find today's date to identify the current cycle)</p>	<p>The 2023 tax return can NO longer be moved back to the MFT 30 module due to updated programming during <b>Cycles 1 - 3 (dead cycles) and 47 - 53</b>.</p> <ul style="list-style-type: none"> <li>• Follow the instructions in Then section of box 4 below</li> </ul>
<p><b>4</b> The return is for <b>ANY</b> year (2022 and prior), regardless of the current cycle, if the prior year return has to be moved back FROM THE MFT 32 module</p>	<p>The identity of the caller/inquiry has been authenticated and the taxpayer identification number (TIN) owner filed the return</p>	<p>Follow the instructions below to reverse the TPP markers and to obtain the valid tax return to be processed. If the return is statute imminent see bullets 6 &amp; 7 below for additional instructions.</p> <ul style="list-style-type: none"> <li>• If an unreversed TC 971 AC 121/124 is present on</li> </ul>

<p>OR</p> <p>The return meets box 3 criteria</p>		<p>the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen</p> <ul style="list-style-type: none"> <li>• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 <b>WI IVO IRSERR</b>, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 <b>WI RICS NOIDT</b>, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</li> <li>• If the return was filed electronically, ELF/MEF, Send a Form 4442/e-4442, <i>Inquiry Referral</i> to RIVO using the referral category, "RIVO - TPP". Include an explanation in the remarks such as, "MFT 32 Reversal Request" and specify the authentication of the taxpayer and the DLN of the taxpayer's return to be sent for processing (verify the DLN number is for the taxpayer's valid return). RIVO will send the return</li> </ul>
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		<p>to SP to be reprocessed.</p> <ul style="list-style-type: none"> <li>• If the return was a paper filed return, ask the taxpayer to submit a copy of the tax return to fax number # [REDACTED] # to expedite the processing of the return and allow 9 weeks for processing from the fax in date. DO NOT send a Form 4442 to RIVO notate the account that fax number was provided.</li> <li>• If the MeF or paper return is statute imminent and the Assessment Statute Expiration Date (ASED) is within <b>120 days but more than 90 days and has a total tax liability greater than zero claimed on the return</b> or the ASED has expired, send a Form 4442/e-4442, to RIVO using the referral category, RIVO - TPP.</li> <li>• If the Assessment Statute Expiration Date (ASED) is <b>90 days or less and has a total tax liability greater than zero claimed on the return</b>, send an email to RIVO Statute Team using email box # [REDACTED] # . The subject line should be <b>EXPEDITE for Quick Assessment</b>. The body of the email should include the TIN, tax period and DLN of the original return.</li> <li>• If the taxpayer cannot fax in the copy, advise the taxpayer to mail in the return to the following address and allow 9 weeks</li> </ul>
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		<p>for processing. <b>DO NOT</b> send a Form 4442 to RIVO, notate the account that mailing address was provided.</p> <ul style="list-style-type: none"> <li>• Internal Revenue Service, Stop 6578 - AUSC, 3651 S IH 35, Austin, TX 73301-0053</li> <li>• RIVO will place a control on the case once the tax return is sent to processing with RTP in the activity code.</li> <li>• RIVO is only monitoring the account and once the return shows up on IDRS in an SP processing area, RIVO will close the control. If there are further questions on the processing of the return, follow applicable IRM procedures based on status of the return (i.e., return is in ERS area, review IRM for ERS statuses and respond to TP accordingly). Do not refer inquiries to RIVO.</li> <li>• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet</li> </ul>
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		or for additional assistance after the 9 week timeframe.
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**IRM 25.25.6.7.1.1 - Updated cycle timeframe.**

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

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

<b>IF</b>	<b>THEN</b>
An input error is caused by a tool or manual input causing the TC 971 AC 111 to unpost and the IDT return posts to the MFT 30 module	Initiating employee will be assigned the unpostable transaction and will need to take the following actions to correct the account. <ul style="list-style-type: none"> <li>• Back out the ID theft return. Back out all transactions and item/credit references associated with the return. Input the adjustment with a HC 4.</li> <li>• Input a TC 971 AC 850 to prevent an erroneous refund when the valid return is processed.</li> <li>• Close your unpostable transaction control</li> <li>• Reverse TPP markers</li> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen</li> <li>• Update AMS notes to explain corrective actions</li> </ul>
A Non-RIVO employee creates an unpostable when the MFT 32 reversal fails when input on	Follow IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually -

or after cycle 47 and the valid return has to be reprocessed to MFT 30	RIVO and Non-RIVO Employees, #3 for Non-RIVO Employee actions to correct the account and reprocess the return manually
The unpostable is due to the programming error causing the TC 971 AC 111 to unpost as a UPC 1680 or 1735 and the Id theft return posted as the TC 150	<ul style="list-style-type: none"> <li>See IRM 25.25.6.8.1, Addressing the MFT 32 TC 971 AC 111 Programming Error Cases</li> </ul>

**IRM 25.25.6.7.1.2 - Updated tax years and cycle timeframes to include dead cycle period and statute mailbox to update to TS.**

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

- Incoming fax from # [REDACTED] # or correspondence inventory
- Accounts Management System (AMS) e-4442 "RIVO Complex Issue Not ID Theft" queue
- AMS e-4442 "RIVO-TPP" queue
- Inventory assigned by an RIVO analyst

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

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

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

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

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

IF	AND	THEN
1	It is between <b>Cycles 4</b>	<ul style="list-style-type: none"> <li>Input TC 971 AC 111 on</li> </ul>

<p>The return is for the current tax year 2024 or the preceding tax year 2023</p> <p>AND</p> <p>The valid tax return is posted as a TC 976 on the MFT 32 module</p> <p><b>Note:</b> Beginning in cycle 47 TPP returns for (CURRENT or PRIOR) tax years can NO longer be moved TO or FROM the MFT 32 module. If action is taken to move the return to or from MFT 32 on or after cycle 202547, this will cause an unpostable to generate. The unpostable will be reassigned to the originating employee for corrective action.</p>	<p>- <b>46</b>, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle</p> <p>(find today's date to identify the current cycle)</p> <p>AND</p> <p>The MFT 32 module does <b>not</b> contain a posted TC 971 AC 111 for the same DLN or a TC 971 AC 111 that has gone UP 168 RC "0"</p>	<p>the MFT 32 module, include the DLN of the return to be moved to MFT 30 and include the notice suppression, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen.</p> <p><b>Exception:</b> Only one TC 971 AC 111 containing the same DLN can be input on MFT 32. If a TC 971 AC 111 has already been input on MFT 32 but the return did not post to MFT 30, the return will need to be reprocessed to MFT 30. See IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees</p> <ul style="list-style-type: none"> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen</li> <li>• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of</li> </ul>
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		<p>Identity Theft Case Closure, IRS Identified</p> <ul style="list-style-type: none"> <li>• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522</li> <li>• Add AMS notes for transactions completed</li> </ul>
<p>2 The return is for the current tax year 2024</p> <p>AND</p> <p>The tax return is posted as a TC 976 on the MFT 32 module</p>	<p>It is between <b>Cycles 1 - 3 (dead cycles) or 47- 53</b>, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to identify the current cycle)</p> <p>AND</p> <p>The MFT 32 module does <b>not</b> contain a posted TC 971 AC 111 for the same DLN or a TC 971 AC 111 that has gone UP 168 RC 0</p>	<p>The 2024 tax return can NO longer be moved back to the MFT 30 module due to updated programming during <b>Cycles 1 - 3 (dead cycles) and 47 - 53</b>.</p> <p>RIVO will input MFT 32 reversal actions after dead cycles.</p> <p>Follow the instructions below.</p> <ul style="list-style-type: none"> <li>• <b>Open a control base on the MFT 32 module of the tax year in question using the following control:</b> C#,NON-IDT,A,32RV 1487355555,*</li> <li>• If a TC 971 AC 111 was previously input on MFT 32, but the return did not post to MFT 30, the return must be reprocessed to MFT 30. Follow Then section instructions in box 3 below for sending the ELF/MEF or paper return to be reprocessed. <b>Do not</b> input the TC 971 AC 111 or open the control. Only one TC 971 AC 111 containing the same DLN</li> </ul>

		<p>can be input on the MFT 32 module.</p> <ul style="list-style-type: none"> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen</li> <li>• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 <b>WI IVO IRSERR</b>, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 <b>WI RICS NOIDT</b>, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</li> <li>• Document the call in AMS with specific notes and required actions, such as “Valid return - Move to MFT 30”) as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection</li> </ul>
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		Program (TPP) Inquiries.
<p><b>3</b> For prior year 2023 tax return</p> <p>AND</p> <p>The valid tax return is posted as a TC 976 on the MFT 32 module</p>	<p>It is between <b>Cycles 1 - 3 (dead cycles) or 47- 53</b>, see IRM 3.30.123-2, 2025 ECC-MTB Posting Cycles, calendar to check current cycle</p> <p>(find today's date to identify the current cycle)</p>	<p>The 2023 tax return can NO longer be moved back to the MFT 30 module due to updated programming during <b>Cycles 1 - 3 (dead cycles) and 47 - 53.</b></p> <ul style="list-style-type: none"> <li>• Follow the instructions in Then section of box 4 below</li> </ul>
<p><b>4</b> The return is for <b>ANY</b> year (<b>2022 and prior</b>), regardless of the Cycle, and the return has to be moved back FROM THE MFT 32 module</p> <p>AND</p> <p>The return/account meets one of the following:</p> <ul style="list-style-type: none"> <li>• The return is for tax year 2022 or prior</li> <li>• The return is for any tax year and a TC 971 AC 111 with the same DLN is posted on MFT 32 and the return did not post to MFT 30</li> <li>• There is a TC 971 AC 111 that is UP 168 RC "0" on MFT 32 OR Return meets box 3 conditions above</li> </ul>	<p>n/a</p>	<p>See IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees.</p>

**IRM 25.25.6.8 - Updated to move Statute identification instructions.**

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

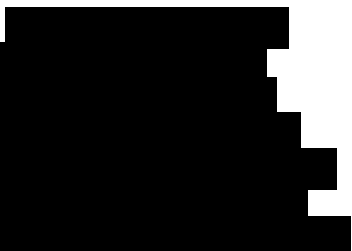
- RIVO may receive notification of affected accounts via referrals, correspondence, or a report of the archived returns needing treatment.
- Non-RIVO employee functions may receive an unpostable assigned to them due to input errors when attempting to move the return from MFT 32 systemically on or after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




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

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

(2) RIVO function employees will ensure that returns filed by the taxpayer are processed and refunds are released or applied, as necessary. If an archived or deleted return is deemed as the taxpayer's return or the MFT 32 reversal attempt failed, employee will take the following actions to reprocess the return manually:

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

IF	THEN
<p><b>1</b> RIVO Employee Actions</p> <p>The taxpayer's return was archived or deleted and needs to be sent to processing (returns moved to MFT 32 or that were archived/deleted in the TPP process as an ID theft return).</p> <p><b>Exception: #</b> </p>	<ul style="list-style-type: none"> <li>• If a copy of the return is provided, prepare the return to send to processing. If no copy was provided, continue below to obtain a copy.</li> <li>• Paper Returns - Check MFT 32 Reversal fax mailbox for the return copy (TXMOD may show a control with activity code" RCDRTXXXXX" OR</li> <li>• Paper returns - Check AMS "View Images" link for a copy of the return OR</li> <li>• Paper Returns - If no copy found from the above search, request the return using CC ESTABDV and allow 6-8 weeks to receive the return.</li> </ul>

 #	<ul style="list-style-type: none"><li>• If no return is received, send a Letter 418C, Amended/Original return Unavailable; Copy Requested, to the taxpayer to request the return copy and include fax number #   #</li><li>• Monitor the account for the return copy and if it is not received within 45 days, follow dummy return procedures in box 2 below.</li><li>• If Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP).</li><li>• Once the copy of the return is obtained, continue with actions below.</li><li>• All edits made on the return must be in "RED" ink, when possible</li><li>• To prepare the paper or ELF/MeF return for processing, stamp the return in the upper left-hand corner using the RIVO stamp (this identifies the return should be treated as priority in SP).</li><li>• Line through the DLN.</li><li>• Make the following edits to the return. Edit Special Processing Code ( ) "B" to the right of the entity section. Circle out any notation of SPC "M."</li><li>• Circle out any notation of "copy" or "amended."</li><li>• In the signature line notate "Do not Correspond for Signature"</li><li>• If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates.</li></ul> <p><b>Note:</b> Do not take any action for any missing documentation. SP will</p>
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	<p>correspond with the taxpayer for the missing information.</p> <ul style="list-style-type: none"> <li>• Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents.</li> <li>• If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR) follow procedures in IRM 25.25.2.10, Special Procedures for Returns Previously Identified as Identity Theft.</li> <li>• <b>**If TAS issues an Operation Assistance Request (OAR) and the tax return must be sent to SP for processing: after all required actions are completed, the edited tax return <b>must</b> be sent to TAS for expedite processing. TAS will forward the return to SP. RIVO WILL NOT open a monitor control base if sending the return to TAS for processing. TAS will monitor the account.</b></li> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 <b>WI IVO IRSERR</b>, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 <b>WI RICS NOIDT</b>,</li> </ul>
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	<p>see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</p> <ul style="list-style-type: none"> <li>• If there is a TC 971 AC 506 with <b>OMM</b> in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 <b>WI PRP OTHER1</b>.</li> <li>• If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.</li> <li>• Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,RTP-MMDD,M,32RV (where MMDD is the month and day you are sending the return to SP) 1487355555,*</li> <li>• RIVO will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area.</li> <li>• Once RIVO has sent the return to be reprocessed, the TPP issue was resolved and SP is processing the return. Account research must be completed to determine the status of the return. Reprocessing timeframe is normally 6-8 weeks.</li> </ul>
<p><b>2</b> RIVO Employee Actions</p> <p>The return could not be obtained from Files or no response was received to the Letter 418C Amended/Original Return Unavailable; Copy Requested, and the return copy was not located on "View Images" or in fax mailbox</p>	<ul style="list-style-type: none"> <li>• The return must be reprocessed as a <b>Dummy Return</b>.</li> <li>• All edits made on the return must be in "RED" ink, when possible.</li> <li>• Prepare a Dummy return with all information available on CC TRDBV and other applicable command codes including all forms and schedules.</li> <li>• Use the form type Form 1040 for all tax years. DO NOT use Form 1040A or 1040EZ or they will be rejected by</li> </ul>

	<p>SP.</p> <ul style="list-style-type: none"> <li>• Complete all entity entries with the name, address, filing status and TIN area of the return. Include dependent information. Use the taxpayer's most current address of record. Do not use CC IRPTR data as a valid address for the taxpayer.</li> <li>• Enter "Prepared by IRS - Do Not Correspond for Signature" on the signature line.</li> <li>• Edit the return in the upper left-hand corner using the RIVO stamp (this identifies the return should be treated as priority by SP).</li> <li>• For DLN requirements see IRM 21.5.2.4.23.11 (2) Reprocessing "Dummy" Returns. The same DLN cannot be used for certain returns, refer to the link above for conditions.</li> <li>• Make the following edits to the return. Edit Special Processing Code (SPC) "B" to the right of the entity section. Circle out any notation of SPC "M."</li> <li>• Edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates.</li> </ul> <p><b>Note:</b> Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information.</p> <ul style="list-style-type: none"> <li>• Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents.</li> <li>• Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information:</li> </ul>
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	<p>CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*</p> <ul style="list-style-type: none"> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 <b>WI IVO IRSERR</b>, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 <b>WI RICS NOIDT</b>, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</li> <li>• If there is a TC 971 AC 506 with <b>OMM</b> in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 <b>WI PRP OTHER1</b>.</li> <li>• FRE will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area.</li> <li>• Once RIVO has sent the return to be reprocessed, the TPP issue was resolved and SP is processing the return. Account research must be completed to determine the status of the return. Reprocessing timeframe is normally 6-8 weeks.</li> </ul>
3	<ul style="list-style-type: none"> <li>• FRE will review the MFT 32 listing</li> </ul>

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

IF	THEN
<p><b>1</b> NON-RIVO Employee Actions</p> <p>The attempt to move the valid return from MFT 32 on or after Cycle 47 failed and the return must now be reprocessed manually</p> <p><b>Caution:</b> If the Assessment Statute Expiration Date (ASED) is <b>90 days or less and has a total tax liability greater than zero claimed on the return</b>, send an email to RIVO Statute Team using email box # [REDACTED] # [REDACTED]. The subject line should be <b>EXPEDITE for Quick Assessment</b>. The body of the email should include the TIN, tax period and DLN of the original return. Follow instructions for reversing the markers, but <b>DO NOT</b> forward the return to be processed and do not send a Form 4442 to RIVO. RIVO will take statute actions to post the return.</p>	<ul style="list-style-type: none"> <li>The return can no longer be moved systemically and must be reprocessed.</li> <li>If the return was Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP). Continue with bullet 4 for remaining actions.</li> <li>If a paper return, initiate a Form 4442, <i>Inquiry Referral</i>, to RIVO using "RIVO - TPP" queue. Include "MFT 32 Reversal Request" the taxpayer was authenticated and add the DLN of the return to be moved from MFT 32 to MFT 30. Verify the DLN number before submitting. Reverse the account markers following bullets below.</li> <li>Remember to review the address and update it to the valid return address.</li> <li>All edits made on the return must be in "RED" ink, when possible.</li> <li>To prepare the return for processing, edit the return in the upper left-hand corner and write RIVO (to identify the return should be treated as priority).</li> <li>Line through the DLN.</li> <li>Make the following edits to the return. Edit Special Processing Code (SPC) "B." Circle out any notation of SPC "M."</li> <li>Circle out any notation of "copy" or "amended."</li> <li>In the signature line notate "Do not Correspond for Signature".</li> <li>If not already present, edit the return</li> </ul>

	<p>received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the “interest penalty date” in CC TRDBV, access code “IA” is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates.</p> <p><b>Note:</b> Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information.</p> <ul style="list-style-type: none"> <li>• Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents.</li> <li>• Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,XXRTP-MMDD,M,MISC (XX is for AM and MMDD is the month and day you are sending the return to SP) 1487355555,*</li> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen</li> <li>• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 <b>WI IVO IRSERR</b>, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 <b>WI RICS NOIDT</b>, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</li> <li>• If there is a TC 971 AC 506</li> </ul>
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	<p>with <b>OMM</b> in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 <b>WI PRP OTHER1</b>.</p> <ul style="list-style-type: none"> <li>• RIVO will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area.</li> </ul>
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**IRM 25.25.6.9 - Updated to clarify instructions are for RIVO and Non RIVO employees to follow.**

(1) The Assessment Statute Expiration Date (ASED) is generally determined as three years after the return due date or the IRS received date, whichever is later. The IRS must assess any tax on the return to the account by the ASED date. The ASED is considered imminent if there are 90 days or fewer until the received date of the return plus 3 years or the due date of the return plus 3 years, whichever is later. The ASED is generally barred if the 3-year period has passed.

(2) Return Integrity Verification Operations (RIVO) will reprocess returns deemed belonging to the taxpayer identification number (TIN) owner that were archived/deleted or cannot be moved systemically from MFT 32.

(3) RIVO and non-RIVO employees will follow the chart below to determine the appropriate action for statute imminent or statute barred returns:

IF	THEN
<p><b>1</b> The ASED is more than 90 days but less than 120 days</p> <p><b>OR</b> The return has a tax liability of zero on the total tax line of the return.</p>	<ul style="list-style-type: none"> <li>• Obtain the return.</li> <li>• If Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP). Continue to bullet 4.</li> <li>• If the return was paper filed, prepare a Dummy return with all information available on CC TRDBV and other applicable command codes including entity, dependents and all forms and schedules.</li> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen</li> <li>• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error,</li> </ul>



	<p>reverse the TC 971 AC 506 by inputting a TC 972 AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</p> <ul style="list-style-type: none"> <li>• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</li> <li>• If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1".</li> <li>• All edits made on the return must be in "RED" ink, when possible.</li> <li>• To complete the return for processing, stamp the return in the upper left-hand corner using the RIVO stamp.</li> <li>• Line through the document locator number (DLN).</li> <li>• Make the following edits to the return. Edit Special Processing Code (SPC) "B". Circle out any notation of SPC "M".</li> <li>• On signature line notate "Do not correspond for signature"</li> <li>• Circle out any notation of "copy" or "amended".</li> <li>• If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates.</li> </ul> <p><b>Note:</b> Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information.</p> <ul style="list-style-type: none"> <li>• Walk the return through SP for processing, per local procedures.</li> <li>• If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR), take any additional actions required per IRM 25.25.2.10, Special Procedures for Returns Previously Identified as Identity Theft.</li> <li>• If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.</li> </ul>
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	<ul style="list-style-type: none"> <li>• After sending the return to processing, close the RIVO correspondence control base with an activity of "NONIDTRTN".</li> <li>• Open a new control base on MFT 30 with the following information: C#,RTP-MMDD,M,32RV (where MMDD is the month and day you are sending the return to SP) 1487355555,*</li> </ul>
<p><b>2</b> The ASED is imminent with 90 days OR less remaining and no TC 150 on the module with a total tax liability greater than zero claimed on the return</p>	<ul style="list-style-type: none"> <li>• Prompt assessment procedures must be followed due to the imminent ASED.</li> <li>• Send an email to RIVO Statute Team using email box # [REDACTED] # . The subject line should be " <b>EXPEDITE for Quick Assessment</b>". The body of the email should include the TIN, tax period and DLN of the original return.</li> <li>• Open a new control base on MFT 30 C#,PROMT2STAT,A,MISC <b>1487755555,*</b></li> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</li> <li>• If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1".</li> <li>• If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.</li> </ul>
<p><b>3</b> The ASED is barred and the return has a tax</p>	<ul style="list-style-type: none"> <li>• Do not send the original return to processing. Create a dummy return with the following information:</li> </ul>

liability greater than zero	<ul style="list-style-type: none"> <li>◆ All edits made on the return must be in <b>RED</b> ink, when possible.</li> <li>◆ Use the form type Form 1040 for all form types.</li> <li>◆ Add "Dummy Return" at the top of the return</li> <li>◆ Complete the name, address, filing status and TIN area of the return. Use the taxpayer's most current address of record. Do not use CC IRPTR data as a valid address for the taxpayer.</li> <li>◆ Input zeros on the lines for the adjusted gross income (AGI), the taxable income (TXI), and the tax.</li> <li>◆ Enter "Dummy Return Prepared by IRS - Do Not Correspond for Signature" on the signature line.</li> <li>• Make the following edits to the return. Stamp the return in the upper left-hand corner using the RIVO stamp, edit SPC "B".</li> <li>• Edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates.</li> <li>• Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents.</li> <li>• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.</li> <li>• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.</li> <li>• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.</li> <li>• If there is a TC 971 AC 506 with "OMM" in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 "WI PRP OTHER1".</li> <li>• If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to</li> </ul>
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	<p>"DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.</p> <ul style="list-style-type: none"> <li>Open a new control base as follows: C#,DUMMY-MMDD,M,BARD 1485066666,* MMDD is the month and day the return is sent to processing</li> </ul>
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**Exhibit 25.25.6-8 - Updated cycle timeframes.**

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

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

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

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

- Input **971** in the **TC** field
- Leave the **TRANS-DT** field blank, it will auto fill with the current date after transmitting

- Input **111** in the **TC971/151-CD** field
- Input the **DLN (without dashes) of return to be moved, a space and the notice suppression, "00"**, in the **MISC** field
- In the remarks field, input **NSD IDT** for identity theft determinations and to force the return to post to MFT 32. Input in the remarks field, **NSD NON IDT** when moving the return from MFT 32 to MFT 30.