IRM PROCEDURAL UPDATE

DATE: 06/24/2024

NUMBER: ts-25-0624-0793

SUBJECT: Cases With TPP Involvement and -E Freeze; POA/Third Party TPP Procedures; Non-TPP ID Theft Procedures With -E Freeze

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

CHANGE(s):

IRM 25.25.6.1.7 - Added a reminder regarding the reversal of TC 971 AC 129 and required use of the MISC fields. Specified the field cannot be left blank. Reversal instructions only for RICS HQ for specific markers. Added CC IMFOLE to find TPP letter markers.

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

Note: # ███████████████████████████████████
██
████████████████████████████████████ **#**

(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.

Transaction Code (TC) & /Action Code (AC)	Action Created by the Indicator
1 A TC 971 AC 124 - contains the document locator number (DLN) of the return in question in the MISC field (may contain additional indicators such as "TR"). and the TC 971 AC 124 is reversed with a TC 972 AC 124. See Note above for instances where marker may be left unreversed, however the TPP issue was resolved. **Exception:** The TC 971 AC 124 cannot post to an account without an established entity, therefore there may be a delay in the TC 971 AC 124 posting to the account even though the return is UP 126 RC "0".	The transaction causes the return in question to go unpostable (UP) 126 reason code (RC) "0" which will contain the same DLN. (No additional actions are required if the TC 971 AC 124 has the literal "TR" in the MISC field.) A TC 971 AC 124 is 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. **Note:** An unreversed TC 971 AC 124 is not an indication of an open TPP issue, unless there is a corresponding return that is UP 126 RC "0" and it is unresolved (DLN in the MISC field of the TC 971 AC 124 matches the DLN of the unpostable return). **Do not forward** cases to RIVO if the only issue is the unreversed marker and the return has posted and no other TPP marker is present. A mass cleanup will be conducted 2-3 times a year to reverse all markers left unreversed in error. **Note:** If the account reflects the TC 971 AC 124 marker, but the return is still in ERS processing, follow ERS procedures in IRM 21.4.1, Refund Research. Conduct IDRS research on CC TRDBV, ERINV, TXMODA and others, to determine the status of the return.
2 A TC 971 AC 121 - (no longer used beginning in 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. **Exception:** The TC 971 AC 121 cannot post to an account without	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".)

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".	
3 A return showing as UP 126 RC "0". A TC 971 AC 124 and the DLN in the MISC field is present (the account may contain a second TC 971 AC 124 and the DLN in the MISC field matches the prior TC 971 AC 124)	The return can be located on CC TXMODA, CC UPTIN, or CC TRDBV.
4 A posted return (TC 150 present) with a posted TC 971 AC 129 containing one of the following MISC fields: - The DLN of the return in question - The DLN of the return in question and the literal BKLD (External Lead IDT) - IVO EL IDT - IVO FRE PATTERN - IVO RSV IDT - IVO IP PIN	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". 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. **Note:** If an account contains an unreversed TC 971 AC 129 and authentication has been completed per AMS notes, the case should not be referred to RIVO as an open TPP issue. **Reminder:** Anytime a TC 971 AC 129 is going to be reversed, the TC 972 AC 129 reversal, MUST contain a MISC field with the literals listed in IRM 25.25.6.5.1.2. (3), The Taxpayer's Return is Posted and the Account Contains Unreversed TPP indicators such as a TC 971 AC 129. **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.

5 A posted return (TC 150 present) with one or more of the following account indicators: • A TC 971 AC 123 with a MISC field of "TPP RECOVERY" • The refund may be lost or held with a P- freeze • A TC 971 AC 129 may be present with one of the following MISC fields The DLN of the return in question The DLN of the return in question and the literal "BKLD"	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.
6 TC 971 AC 129 with MISC Field NNNNNNNNNNNNNN 1040X. (NNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN)	RICS will use the marker to identify potential Identity Theft MEF Form 1040X's. RICS will use the Taxpayer Protection Program (TPP) process to authenticate the caller and determine if the Form 1040X can be processed and reverse the marker with a specific MISC field to indicate treatment of Form 1040X as IDT or NON IDT.
7 #	#

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

Transaction	Action/Details
1 TC 971 AC 052 on the account (not a TPP marker)	Will resequence the TC 150 for 14 days. If the return is selected for TPP, a TC 971 AC 124 will be present on the tax module. After the TPP Unpostable 126 0 is resolved, the 14-day resequence will be applied to the TC 150. **The TC 971 AC 052 is not a TPP marker**. **Note:** These returns are rescored for NON ID theft criteria after the TPP Unpostable 126 0 is resolved. Once the return is posted, if selected for further review, a TC 971 AC 134 will be present and will create a – R freeze. The income and withholding on the return must be verified prior to releasing the refund.
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. **Reminder:** Direct deposit refunds are now issued on current year and late filed tax returns and can be flipped to a paper check when the IRM instructs.

(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
The TPP letter is required to authenticate on the phone and online, unless an exception is met. **Note:** The TPP letter is **not** required when authenticating in-person at a TAC office with required identification documents. See how to locate which TPP letter was issued to the caller:	CC ENMOD will show IDRS #, TPP letter number and tax period Example of what will post on ENMOD. 14850XXXXX XXXXCLTR 14850XXXXX 202X12 **Note:** The new 5071C notice marker can be found on CC ENMOD/CC IMFOLE. The TPP

• TPP letters can now be found on CC ENMOD under the History section. • TPP letter markers will no longer generate on CC IMFOLT/TXMOD TPP Letters: 4883C 5071C - **New notice format being issued beginning January 2024. 5447C 5747C 6330C 6331C 6167C • Letter 5216 - Does not generate on IDRS - AMS notes should indicate if letter was issued	notice marker will show up as <<**TC 971 AC 123 MISC> 5071C SENT 202312**>>. However, if the entity is not established on the account, you can find the letter marker on CC IMFOLE.
TPP accounts previously marked with TPP letter marker TC 971 AC 123 MISC XXXXC SENT will still appear on CC IMFOLT/TXMOD. **There may be some test accounts that show the TPP letter marker on CC ENMOD and CC TXMOD.	CC TXMOD shows transaction TC 971 AC 123 with the TPP letter number in the miscellaneous field Ex. TC 971 AC 123 MISC>XXXXC SENT **Reminder:** Due to programming issues, CC TXMOD may show multiple TPP letter markers, and in some instances, multiple letters may have been issued in error. If the caller asks about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.
Letter 4883C, Potential Identity Theft during Original Processing	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)

Letter 5447C, Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version	Issued on accounts for returns filed with an 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 **Note:** **A new notice format is going to be issued beginning January 2024. The new notice format will only be used when the initial TPP notice is sent. If the notice has to be reissued, the correspondex version of the letter must be used. The new notice format cannot be reissued by employees, the Letter 5071C correspondex letter will be the reissue letter.	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. • If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6330C = 4883C
Letter 6331C, Potential Identity Theft during Original Processing with Online Option	Issued on accounts as part of a TPP pilot. • If the caller was issued the Letter 6331C, employees will use procedures

	for Letter 5071C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6331C = 5071C
Letter 6167C, Identity Authentication Incomplete (IMF)	Issued in response to a TPP fax/correspondence case that contained incomplete or invalid TPP authentication documentation
Letter 5216, Taxpayer Cannot Authenticate	Issued when a taxpayer has tried authentication on the phone and was referred to a TAC or a paper response was received and the taxpayer failed authentication even after a subsequent request is made for correct or missing TPP documentation. **The Letter 5216, Taxpayer Cannot Authenticate, can only be issued one time.

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

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

IRM 25.25.6.2(3)(12) - Removed 3064C throughout and Added reminder to conduct proper research of posted markers.

(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.

(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: # ███
███
███
███
███
███
██████████ **#**

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
1 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.
2 The taxpayer is claiming identity theft (any TPP letter).	**#** █████████████████████████ █████████████████ **#** See IRM 25.25.6.2.1, The Taxpayer is Claiming Identity Theft (Letter Reply Procedures).
3 The taxpayer says they filed the return. **Exception:** If the taxpayer is responding to the Letter 5747C or the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 4 below. **Note: #** ████████████████████ ████████████████████████████ ████████████████████████ ██████████████ **#**	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). **Note: #** ████████████████████████ ███████████████████████████ ████████████████ ██████████ **#**
4 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".	The taxpayer must visit the Taxpayer Assistance Center (TAC), see IRM 25.25.6.2.2.3, Responses to Letter 5747C (Letter Reply Procedures). **Exception: #** ████████████████████ ███████████████████████████

███████████████████████ ███████████████████████ ███████████████████████ **#** , see Exhibit 2.3.32-7, IMF Entity Data, for valid values.	
5 The taxpayer is responding to the Letter 6167C and the response contains new or additional information for a determination.	See block 3 or 4 above as appropriate.
6 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.	• Send the Letter 5216, *Taxpayer Cannot Authenticate*, to the address on the return, see Exhibit 25.25.6-1, Taxpayer Protection Program (TPP) Repeater Letter 5216 - Taxpayer Cannot Authenticate. **#** ████████ ███████████████████ █████████████ **#** • Input/Update EFDS notes as appropriate. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Destroy the response as classified waste, including any signed or unsigned returns. • Close the RIVO correspondence control base with an activity field of "FAILEDAUTH".
7 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.
8 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.
9 The response is to a TPP letter and is	See IRM 25.25.6.2.2.1, Documentation Received

from a prison/correctional institution

(Envelope/correspondence contains a prison address and prisoner ID number)

# ███████████████████	# ███████████████████
███████████████████	████████ #
███████████████████ #	

IRM 25.25.6.2.1(1) - Added sections for ID theft paper referrals.

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

IF	THEN
1 The identity theft return is unpostable 126 reason code "0"	See IRM 25.25.6.2.1.1, The Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0" (Letter Reply Procedures)
2 The identity theft return is posted on MFT 30 and the account may or may not contain an unreversed TC 971 AC 129	See IRM 25.25.6.2.1.2, The Identity Theft Return is Posted on MFT 30 and the Account Contains an Unreversed TC 971 AC 129 (Letter Reply Procedures)
3 The identity theft return is posted on MFT 32 or archived	See IRM 25.25.6.2.1.3, The Identity Theft Return is on MFT 32 or Archived or Deleted (Letter Reply Procedures)
4 There are multiple identity theft returns on the tax module	See IRM 25.25.6.2.1.4, Multiple Identity Theft Returns (Letter Reply Procedures)
5 The identity theft return is posted on MFT 30 and a reply to Letter 3176C, Frivolous Returns Response, was referred by FRP Group as an identity claim.	See IRM 25.25.6.2.1.6, The Identity Theft Return is Posted on MFT 30 with -E Freeze Present - Letter 3176C Replies - RIVO Only
6 The case was referred due to a CP36F duplicate return involving an identity theft determination on a secondary TIN, see IRM 21.6.7.4.5 (16)	These cases are assigned to a specific IDRS # and worked by a designated TPP team. • Follow applicable box above to resolve the Identity theft case. • If the case was referred to RIVO and the IRM instructions were not followed, reject the case to the originator and add AMS notes to explain the reason.

7 Case involves a taxpayer requesting a copy of the identity theft return and the TPP issue remains unresolved see IRM 25.23.3.2.6.3.2	These cases are assigned to a specific IDRS # and worked by a designated TPP team. • Follow applicable box above to resolve the Identity theft case. • RIVO must treat these cases as "Priority" and adhere to the 60-day timeframe for the identity theft return request. • Once all case actions are completed, close the RIVO control base with activity code "IDTRESLVD" • If the case was referred to RIVO and the IRM instructions were not followed, reject the case to the originator and add AMS notes to explain the reason.

IRM 25.25.6.2.1.6 - Updated title to specify RIVO only and updated Control base category code for -E freeze release control.

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

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

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

IF	THEN
1 The account **contains** an unreversed transaction code TC 971 action code AC 527 on command code CC ENMOD	• Follow IRM 25.25.4.5, Identity Theft Category 7 — Single Return/Deceased/X-REF - No Lost Refund Process, for backing out the return and taking other applicable actions. In addition, review bullets below for additional actions. • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.

	- When sending Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. - Use suggested paragraphs ""C7acwy&" as applicable. For International taxpayers, use paragraphs **C7acwy:** Do not include any paragraph referring the taxpayer to the online IPPIN service. - Verify the taxpayer's address and update, as necessary. - For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. - For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP responding. Do not change the address for the other TP. - Use the return address code "TP" and the signature code "KA". - For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. - For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP responding. Do not send a letter to the other TP. - For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP responding. Input the MISC field of "WI PRP DDB" for the other TP. - All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible. - If a return is attached to the response, then detach the TIN owner's return, all necessary return attachments (including a Form 14039), and the envelope from the reply. - Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. - If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. - Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents.

	- If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. **Exception:** If the Form 14039 is viewable in AMS images, destroy the form as classified waste. - Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issue for Taxpayer Protection Program (TPP) Inquiries. - Once actions are completed, close your assigned case control with an activity field of "IDTRTN" - Open a control base to FRP team for the release of the -E freeze C#,REQ_FRZRLS,A,FRPI 1486907202,*
2 The account **does not contain** an unreversed TC 971 AC 527 on CC ENMOD	- Follow IRM 25.25.4.5, Identity Theft Category 7 — Single Return/Deceased/X-REF - No Lost Refund Process, for backing out the return and taking other applicable actions. In addition, review bullets below for additional actions. - If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. - Verify the taxpayer's address and update, as necessary. - For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. - For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for

	• the TP responding. Do not change the address for the other TP. • When sending Letter 4674C Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Use suggested paragraphs **C7acwy&** as applicable. For International taxpayers, use paragraphs **C7acwy:**. Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP responding. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1", on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP responding. Input the MISC field of "WI PRP DDB" for the other TP. • All edits made on the return being sent to SP for processing must be made in "RED" ink, when possible. • If a return is attached to the response, then detach the TIN owner's return, all necessary return attachments (including a Form 14039), and the envelope from the reply. Use an RIVO stamp or hand write "RIVO" on the return in the upper left-hand corner. • If not already present, edit the return received date, see IRM 3.11.3.8.2.1, Types of Received Dates, when editing a received date on a return. • Make the following edits to the return. Edit SPC "B" on the taxpayer's return and route for processing, see IRM 3.10.73.6(12), Batching Unnumbered Returns and Documents. • If no return for the taxpayer is attached, but a Form 14039, with an original signature is attached, associate the Form 14039 to the DLN

	of the TC 150 (paper returns only), otherwise route the Form 14039 to Alpha Files, see IRM 3.5.61.21.10, Identity Theft Returns - Alpha Files. **Exception:** If the Form 14039 is viewable in AMS images, destroy the form as classified waste. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Once actions are completed, close your assigned case control with an activity field of "IDTRTN" • Open a control base to FRP team for the removal of the -E freeze C#,REQ_FRZRLS,A,FRPI 1486907202,*

IRM 25.25.6.2.2.1 - Updated return copy requests for supporting documents and added prior year can include a direct deposit. Added -E freeze information and a Statute note.

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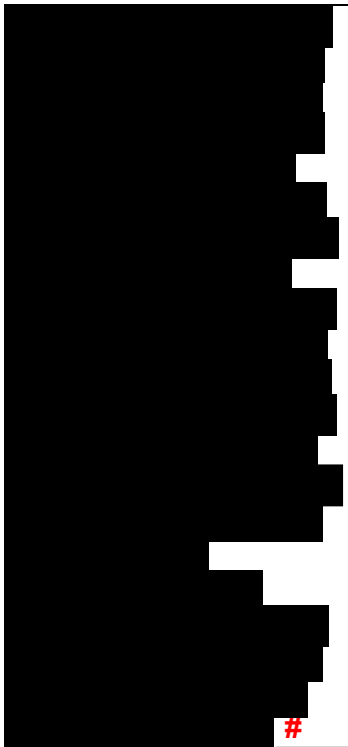
Note: For responses involving an account that contains a TC 971 AC 524 posted in error, see IRM 25.23.2.8.4.2, Manually Reversing TC 971 AC 524 - No Date of Death Present on Command Code INOLES

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
1 Review the documentation to verify the requested documents were	The documentation is considered valid	Consider the identity authenticated and continue to paragraph 2

submitted and appear valid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc.		
Note: Documentation review along with account research must be completed and considered in order to make an identity determination.		
Requested Documentation: • TPP letter • A copy of the return they filed (current year/prior year) • A copy of the return for a year prior to the one in question (if they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc. • The documentation needed to authenticate their identity, see IRM 25.23.2.7.2.1 (3), Returns Selected by Identity Theft Filters - Taxpayers		

Visiting the TAC, for acceptable documentation. **Exception: #** ███ **#**		
2 The documentation provided cannot be verified or does not appear valid based on internal and/or external sources such as IDRS, EFDS, Accurint, etc. **Caution: #** ████████	The documentation is not considered valid	Consider the identity not authenticated, see IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid

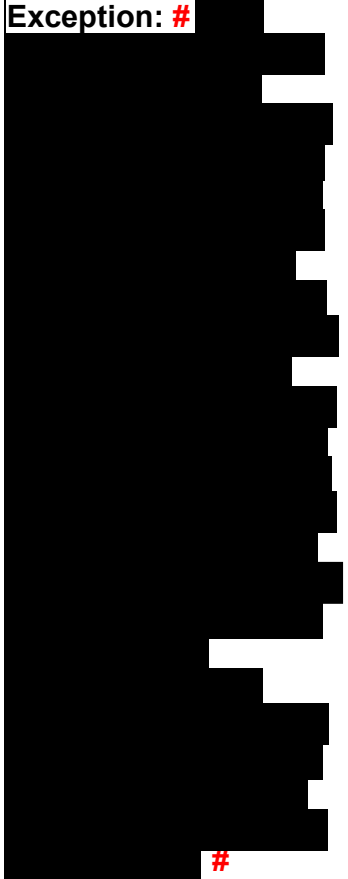|		
██████████████████████ ██████████████████████ ██████████████████████ ██████████████████████ ██████████████████████ ██████████████████████ ██████████████████████ ██████████████ #		
3 If the taxpayer submits documentation to verify their identity via fax due to an exception, as instructed, verify the requested documents were submitted and appear valid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc. **Reminder:** Field Assistance employees will use applicable systems for research. **Note:** Documentation review along with account research, must be completed and considered in order to	The documentation is considered valid	Consider their identity authenticated and continue to paragraph 2 **Note:** Prior to taking any action, all fax cases must be controlled on IDRS as follows: -Use received date of fax -Use activity code "TPPFAXMMDD" -Use "A" status for active case -Use TPP letter# as category code. (For pilot Letter 6330C use cat code "4883" & for Letter 6331C use cat code "5071".)

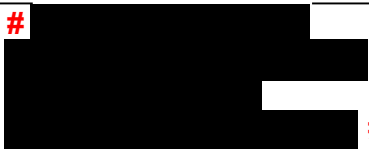|		
make an identity determination. **Requested Documentation**: • TPP letter • A copy of the return they filed (current year/prior year) • A copy of the return for a year prior to the one in question (if they filed one) • Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F etc. • The documentation needed to authenticate their identity, see IRM 25.23.2.7.2.1 (3) Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC, for acceptable documentation. **Exception: #** ███████████ ███████████████████ ███████████████████		

██████████████ ██████████████ ██████████████ ██████████ **#** **Exception: #** ████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ **#**		
4 The taxpayer submits documentation to verify their identity via fax and AMS notes show they were instructed to fax in documents	The documentation received is incomplete, cannot be verified, appears invalid or meets the Exception in box 3 above	Consider their identity not authenticated, see IRM 25.25.6.2.2.2, Complete Documentation Not Provided or Invalid
5 The taxpayer submits	The tax module shows a TC 971 AC 129 with MISC field	• Follow IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account

documentation to verify their identity via mail	NNNNNNNNNNNNNNN 1040X is on the tax module. MeF will show the Form 1040X amended return. **Note:** If there is a -E freeze and TC 810 Responsibility Code 4 present, see IRM 25.25.6.3.1.1, Accounts with TPP Involvement and a -E Freeze, box 5.	Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field NNNNNNNNNNNNNNN 1040X, paragraph 34 based on determination. • If authentication cannot be determined follow box 4 above "Then" section.
#	#	#
#	#	#
#		#

		████████████████████ **#**
10 For decedent accounts, if the authorized representative's name is present on CC ENMOD	The TPP documentation was received and is from the authorized representative matching the name on CC ENMOD **Note: #** ██████ ████████ ████████ **#**	• If after review of the documentation you can authenticate the taxpayer's representative and tax return information, consider their identity authenticated and continue to paragraph 2
11 For decedent accounts, if the authorized	The TPP documentation received **does**	• Consider the TPP response incomplete and issue the letter below.

representative's name is present on CC ENMOD	**not** contain the authorized representative's name within the documents provided, and it cannot be matched to the authorized representative's name on CC ENMOD and a TPP determination cannot be made	• 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: - Use return address code "TP" • In the open paragraph, - Specify which supporting document was missing or unacceptable to verify the return in question, if needed. - Request a copy of a valid identification document for the authorized representative, such as a driver's license or identification card.
12 For decedent accounts, if the authorized representative's name is not present on CC ENMOD 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.	The documentation to verify the authorized representative was incomplete or not received BUT TPP documentation was complete (requested documents can be used to authenticate the decedent)	• **#** ████████████ ████████████ **#** • For incomplete or missing documentation for verification of the authorized representative, issue Letter 135C, Proper Authorization Needed to Furnish Information, and request documentation per IRMs in IF section. Verify the address to ensure the letter goes to the representative, but do not change the address on the account. • See RIVO portal for assistance

		• Use paragraph P for the open paragraph • In the open paragraph, - Request Form 56 with supporting documentation to verify the authorized representative. - Request a copy of a valid identification document for the authorized representative, such as a driver's license or identification card. • If the authorized representative provided completed Form 56 with supporting documentation, follow IRM 21.1.3.4 (4), Other Third Party Inquiries, to route the form to the Entity function.

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

- The address as it appears on the return

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

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

    Reminder: If CC TRDBV or MeF RRD indicates the refund is a Refund Anticipation Loan (RAL) (indicator "1") or Refund Anticipation Check (RAC) (indicator "2"), or if the taxpayer is receiving their refund via a refund transfer

product such as a debit card, see Exhibit 21.4.1-2, Most Common Banks That Offer Refund Transfer Products (RAC/RAL), to verify the routing transit number (RTN).

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

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

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

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

IF	THEN
1 The taxpayer's return is unpostable (UP) 126 reason code (RC) "0". **Note:** If the UP 1260 does not populate on TVT tool, then the unpostable condition cannot be closed using the TVT tool. The UP 126 RC "0" must be resolved manually on IDRS.	Resolve the UP 126 RC "0", see IRM 25.25.6.5.1.1, The Taxpayer's Return is Unpostable 126 Reason Code "0". If the taxpayer filed one or more (duplicate returns) follow IRM 25.25.6.5.2.1.1, Multiple Returns and the Taxpayer's Return is Unpostable 126 Reason Code **0** **Disregard instructions stating to advise the taxpayer.

	Note: If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
2 The account contains an unreversed TC 971 AC 129 (the taxpayer's return may be posted to MFT 30 or may be UP 147)	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. **Note:** If the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

	• Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
3 The taxpayer's return was deemed identity theft and is showing as an "OPEN" UP 126 RC "0" on CC UPTIN/UPDIS	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. **Note:** If the taxpayer has included an amended return or a Form 1040X, *Amended U.S. Individual Income Tax Return*, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste. • Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
4 The taxpayer's return information has been reversed on MFT 30	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. **Note:** If the return is a barred statute refer to the Barred Quick Assessment Referral Guide **Note:** If the taxpayer has included an amended return or a Form 1040X, *Amended U.S.*

	Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response.
	• If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing.
	• Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS), select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
	• Input/update EFDS notes as appropriate.
	• Destroy the notice or letter as classified waste.
	• Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
5 The valid tax return has been moved to MFT 32 and doesn't meet the exception listed below to move the return systemically. Follow **block 6** below, if the return cannot be moved back from MFT 32 systemically. **Exception:** If the return meets any of the criteria below, the return cannot be moved systemically and must be reprocessed manually from MFT 32 to MFT 30. ♦The return is for tax year 2021 or prior ♦The return is for the current or preceding tax year 2022 and it is on or after Cycle 202447 ♦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	Resolve the account using the procedures in IRM 25.25.6.7.1.2, Return Integrity Verification Operations (RIVO) Employees MFT 32 Reversal Inquiries & Resolution Actions. **Note:** If the taxpayer has included an amended return or a Form 1040X, *Amended U.S. Individual Income Tax Return*, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. • If the taxpayer attached a copy of their original return with or without an original signature, destroy them as classified waste. DO NOT send to processing. • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste.

♦The account has been resequenced or merged in the current or prior processing year ♦A TC 971 AC 111 is unpostable (UP) 168 reason code (RC) on MFT 32 ♦The account contains an invalid name control issue (entity mismatch)	• Close the RIVO correspondence control base with an activity field of "NONIDTRTN".
6 The return has been archived/deleted: • The return was never processed and is **not** posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 AND • CC TRDBV "CODES" screen shows it was unpostable (UP) 126 reason code (RC) "0" and may not be viewable on CC UPTIN **Note:** 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 the taxpayer has included an amended return or a Form 1040X, Amended U.S. Individual Income Tax Return, see IRM 25.25.6.2.2.1.1, Taxpayer Authenticated and Included a Form 1040X with the Response. • If no Form 1040X was received, if the taxpayer attached a copy of their original return containing an original signature under the jurat statement, edit the return as follows: • All edits made on the return being sent to SP for processing must be in "RED" ink, when possible. • Make the following edits to the return. ♦ Use a RIVO stamp or edit "RIVO" in the upper left-hand corner of the return ♦ Edit SPC "B" ♦ Edit the received date on the return (if not already present) ♦ Route the entire return and envelope for processing, see IRM 3.10.73.6 (12), Batching Unnumbered Returns and Documents, for additional editing and routing guidance. • If the return is unsigned, notate the signature line "Do not Correspond for Signature" • Document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Input/update EFDS notes as appropriate. • Destroy the notice or letter as classified waste.

	• Close the RIVO correspondence control base with an activity field of "NONIDTRTN". • If the taxpayer did not attach a copy of the return, resolve the account using the procedures in IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees

IRM 25.25.6.2.2.1.1(1) - Removed TVT tool note and added specific action if a marker is present. EXCEPT (1) 3RD Exception in Then Section.

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

IF	THEN
1 The taxpayer's return is unpostable (UP) 126 reason code (RC) "0". **Note:** Access the UNP 126 job aid for manual instructions, if needed.	Resolve the account using the following procedures: • Manually close the unpostable using command code CC UPRES with a unpostable resolution code (URC) "6" and a computer condition code (CCC) "1" to freeze the refund. Include in the Remarks "TPFILEDF1040X". • **NOTE:** If there is an Integrated Data Retrieval System (IDRS) error message, "Existing CCC 3", post the return using CC UPRES with URC "0" and include in the remarks "EXISTING CCC 3". • **Exception:** If the taxpayer identification number (TIN) used on the return is not the TIN for the taxpayer (taxpayer or return preparer input error) (this includes returns filed with a new social security number (SSN) and there is a return for the same tax year under the Individual Taxpayer Identification Number (ITIN) or SSN obtained/found - use the ITIN as the correct TIN), take the following action: Close the unpostable with a URC "6" and a CCC "1", correct the TIN when resolving the UP 126 RC "0" by inputting the correct TIN on the CC UPRES screen. (TIN corrections are input in field 29 of line five of the CC UPRES screen, see Command Code UPRES Job Aid.) If the

| | correct TIN does not have an entity established (first time filer), use URC "6B".

- If the account contains an unreversed transaction code TC 971 action code AC 121 or a TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.

  Exception: If the account is a "first time filer" account and the entity has not been established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established.

- If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
- Input a TC 971 AC 850 and post delay the unpostable resolution by TWO cycles if the taxpayer requested a direct deposit and any of the following exist:
  ♦The taxpayer is in a disaster area and did not pass high risk authentication (HRA)
  ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding Refund Anticipation Loan (RAL) or Refund Anticipation Check (RAC) refunds)

  ♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return

  Exception: #

  #

  Note: A TC 971 AC 850 cannot be input on an account that has not been established. Advise |

the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.

Note: If the taxpayer says that their address has changed, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input.

Take the following additional actions to route the amended return/Form 1040X as appropriate:

- If there is no identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period on CC ENMOD, route the amended return or Form 1040X and envelope to the Submission Processing (SP) Batching Function per Exhibit 3.10.72-11, Submission Processing Center Contacts (Batching Function). Prior to sending the return to SP, take the following actions:
  ♦ Edit the RIVO stamp or "RIVO REV" in the upper left margin of the return
  Edit the return received date, if not already present
  ♦ Update the return in Scheme Tracking and Referral System (STARS) to disposition CAT "5" "CL"
  ♦ Destroy the TPP letter as classified waste
  ♦ Close the RIVO correspondence control base with an activity field of "1040X2SP"
- If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period, **AND** the amended return/Form 1040X can be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the RICS IVO AR Adjustment Request Form and include the verified income/withholding information on the routing form. If the income/withholding is not an exact match but is verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form that the return was **verified within RIVO tolerance**. Prior to sending the return to ICT,

	take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" and "IDT" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5" "CL" ♦ Destroy the Taxpayer Protection Program (TPP) letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • If there **IS** an identity theft marker for any tax period **AND** the amended return/Form 1040X **CANNOT be verified within RIVO tolerance**, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the RICS IVO AR Adjustment Request Form. If the income/withholding is not verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form. • Prior to sending the return to ICT, take the following actions: ♦Edit the return received date, if not already present ♦ Destroy the Taxpayer Protection Program (TPP) letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • Do not update the return in STARS. • When all actions are complete, document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 The taxpayer's return is posted and the account contains an unreversed TC 971 AC 129.	• Input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen, The TC 972 AC 129 must contain the **MISC** field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, **Last 6 DLN_NONIDT**

	• If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
	• Input a TC 971 AC 850 if the taxpayer requested a direct deposit and any of the following exist:
	♦ 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
	Exception: #
	███████████████████████ ███████████████████████ ███████████████ **#**
	Note: A TC 971 AC 850 cannot be input on an account that has not been established. Advise the taxpayer that the refund will be direct deposited as requested. If the direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution.
	Note: If the taxpayer says that their address has changed, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input.
	Take the following additional actions to route the amended return/Form 1040X as appropriate:
	• If there is no identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period on CC ENMOD, route the amended return or Form 1040X and envelope to the SP Batching Function per Exhibit 3.10.72-11, Submission

	Processing Center Contacts (Batching Function). Prior to sending the return to SP, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5" "CL" ♦ Destroy the TPP letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2SP" • If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period, **AND** the amended return/Form 1040X can be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the ICT using the RICS IVO AR Adjustment Request Form and include the verified income/withholding information on the routing form. If the income/withholding is not an exact match but is verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form that the return was verified within RIVO tolerance. Prior to sending the return to ICT, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" and "IDT" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5" "CL" ♦ Destroy the TPP letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • If there **IS** an identity theft marker for any tax period **AND** the amended return/Form 1040X **CANNOT be verified within RIVO tolerance**, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the RICS IVO AR Adjustment Request Form. If the income/withholding is not verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form. • Prior to sending the return to ICT, take the following actions:

	♦Edit the return received date, if not already present ♦ Destroy the Taxpayer Protection Program (TPP) letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • Do not update the return in STARS. • When all actions are complete, document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
3 The taxpayer's return is on MFT 32. **Note:** If the return cannot be moved back from MFT 32 systemically, and the return has to be sent to be reprocessed manually, see block 4 below.	• Initiate the MFT 32 reversal using the procedures in IRM 25.25.6.7.1.2, Return Integrity Verification Operations (RIVO) Employees MFT 32 Reversal Inquiries & Resolution Actions. **Note:** Do not input the control base for the MFT32 reversal. Monitor the account for the return to post to MFT 30. When the return has posted to MFT 30, take the following additional actions to route the amended return/Form 1040X as appropriate: • If there is no identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period on CC ENMOD, route the amended return or Form 1040X and envelope to the SP Batching Function per Exhibit 3.10.72-11, Submission Processing Center Contacts (Batching Function). Prior to sending the return to SP, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5" "CL" ♦ Destroy the TPP letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2SP" • If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax

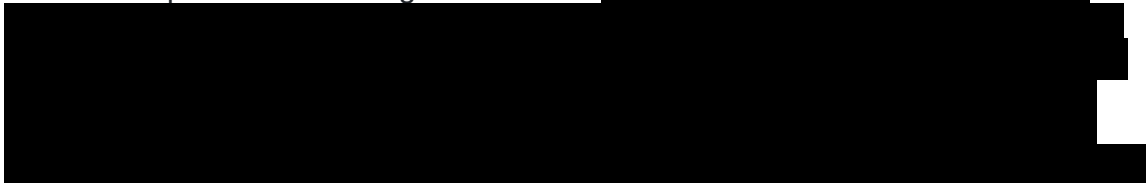| | | period, **AND** the amended return/Form 1040X can be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the ICT using the RICS IVO AR Adjustment Request Form and include the verified income/withholding information on the routing form. If the income/withholding is not an exact match but is verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form that the return was verified within RIVO tolerance. Prior to sending the return to ICT, take the following actions:
♦ Edit the RIVO stamp or "RIVO REV" and "IDT" in the upper left margin of the return
Edit the return received date, if not already present
♦ Update the return in STARS to disposition CAT "5" "CL"
♦ Destroy the TPP letter as classified waste
♦ Close the RIVO correspondence control base with an activity field of "1040X2AM"
• If there **IS** an identity theft marker for any tax period **AND** the amended return/Form 1040X **CANNOT be verified within RIVO tolerance**, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the RICS IVO AR Adjustment Request Form. If the income/withholding is not verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form.
• Prior to sending the return to ICT, take the following actions:
♦Edit the return received date, if not already present

♦ Destroy the Taxpayer Protection Program (TPP) letter as classified waste
♦ Close the RIVO correspondence control base with an activity field of "1040X2AM"
• Do not update the return in STARS.
• When all actions are complete, document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management |

	Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
4 The taxpayer's return has been archived or deleted (The return was never processed and is **not** posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976).	• Follow the procedures in IRM 25.25.6.8, Valid Tax Returns That Were Archived - Deleted Returns or Failed Systemic MFT 32 Reversals That Must Be Reprocessed Manually - RIVO and Non-RIVO Employees, to obtain the return and send it for reprocessing. Monitor the account for the return to post to MFT 30. When the return has posted to MFT 30, take the following additional actions to route the amended return/Form 1040X as appropriate: • If there is no identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period on CC ENMOD, route the amended return or Form 1040X and envelope to the SP Batching Function per Exhibit 3.10.72-11, Submission Processing Center Contacts (Batching Function). Prior to sending the return to SP, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5" "CL" ♦ Destroy the TPP letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2SP" • If there is an identity theft marker (TC 971 AC 501 or TC 971 AC 506) for any tax period, **AND** the amended return/Form 1040X can be verified within RIVO tolerance, fax the amended return or Form 1040X and envelope to the ICT using the RICS IVO AR Adjustment Request Form and include the verified income/withholding information on the routing form. If the income/withholding is not an exact match but is verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form that the return was verified within RIVO tolerance. Prior to sending the return to ICT, take the following actions: ♦ Edit the RIVO stamp or "RIVO REV" and "IDT"

	in the upper left margin of the return Edit the return received date, if not already present ♦ Update the return in STARS to disposition CAT "5" "CL" ♦ Destroy the TPP letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM" • If there **IS** an identity theft marker for any tax period **AND** the amended return/Form 1040X **CANNOT be verified within RIVO tolerance**, fax the amended return or Form 1040X and envelope to the Image Control Team (ICT) using the RICS IVO AR Adjustment Request Form. If the income/withholding is not verified within RIVO tolerance, add a statement in the additional information field of the AR Adjustment Request Form. • Prior to sending the return to ICT, take the following actions: ♦Edit the return received date, if not already present ♦ Destroy the Taxpayer Protection Program (TPP) letter as classified waste ♦ Close the RIVO correspondence control base with an activity field of "1040X2AM". • Do not update the return in STARS. • When all actions are complete, document the authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IRM 25.25.6.2.2.2(1) Box 4 - Updated 5747 guidance.

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

Follow the chart below to resolve the account and respond to the taxpayer:

IF	AND	THEN
1 AMS notes do not show the taxpayer contacted the IRS by phone or in person.	Their response contained insufficient documentation to authenticate	• Issue the Letter 6167C, Identity Authentication Incomplete, with an open paragraph (use an (*) to insert the open paragraph) advising their identity could not be authenticated based on the information provided and include the following in the letter: - Include paragraph "D" and an open paragraph - Use return address code "TP" - Specify which supporting document was missing or unacceptable • Close the RIVO control base with an activity field of "6167C2TP". • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Destroy the response as classified waste, including any signed or unsigned returns.
2 The response or AMS notes show the taxpayer previously contacted the IRS and failed authentication and was	Their response contained insufficient documentation to authenticate	• Issue the Letter 6167C, Identity Authentication Incomplete, with an open paragraph (use an (*) to insert the open paragraph) advising their identity could not be authenticated based

advised to fax or mail in their response		on the information provided and include the following in the letter: - Include paragraph "D" - Specify which supporting document was missing or unacceptable in the open paragraph. - Use return address code "TP" • Use Form 14219, Return of Documents to Taxpayer, to return original documents. • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries • Close your control base.
3 If the taxpayer submits documentation to verify their identity via fax or mail due to an exception, as instructed, And the documentation received is incomplete or cannot be verified or appears invalid based on internal and/or external sources, as necessary, such as IDRS, Electronic Fraud Detection System (EFDS), Accurint, etc.	n/a	• Issue the Letter 6167C, Identity Authentication Incomplete, with an open paragraph (use an (*) to insert the open paragraph) advising their identity could not be authenticated based on the information provided and include the following in the letter: - Include paragraph "D" and an open paragraph - Use return address code "TP" -Specify what supporting documentation was missing or unacceptable -Request the documentation be submitted through our fax number **#** ▮▮▮▮▮▮ **#** .

Note: Field Assistance employees will use applicable systems for research.		**Note:** Fax cases must be controlled on IDRS as follows: -Use received date of fax -Use activity code "TPPFAXMMDD" -Use "A" status for active case -Use TPP letter# as category code. (For pilot Letter 6330C use cat code "4883" & for Letter 6331C use cat code "5071".) -Field Assistance cases will have activity control "FATPPEFAX". Additional case controls should not be opened if the case is already controlled. Employees may need to reassign the case to their own IDRS# if not already assigned. • Once the letter is issued, update activity code to "6167C2TP" and close your control base with "C". • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). AMS notes should include the **specific reason** (i.e., missing ID or fax was unreadable) the taxpayer could not be authenticated. Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
4 The taxpayer's fax or mail case meets the exception below, but AMS notes are not updated.	n/a	• Reissue Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY, issued on accounts with a TC 971 AC 123 with "TAC AUTH ONLY" in the MISC field or "HIGH RISK AUTH" (5747SP - Spanish version). The

Exception: # ███████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████████ ████████ #		• taxpayer must visit their local Taxpayer Assistance Center (TAC) for an in-person visit or call the TPP line if they did not file the return in question. • Use return address code "TP"
5 The response or AMS notes show the taxpayer contacted the TPP toll-free line, failed authentication, was referred to the TAC and failed authentication at the TAC.	n/a	• Send the Letter 5216, Taxpayer Cannot Authenticate, to the address on the return, see Exhibit 25.25.6-1, Taxpayer Protection Program (TPP) Repeater Letter 5216C - Taxpayer Cannot Authenticate. (If the taxpayer was previously issued a Letter 5216, do not issue a second letter.) • Use return address code "TP" • Close the RIVO control base with an activity field of "FAILEDAUTH". • Document authentication results in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Destroy the response as classified waste, including any signed or unsigned returns.

6 For decedent accounts, if the authorized representative's name is not present on CC ENMOD	The required authorized representative documentation and the TPP documentation is incomplete or was not received	• Issue Letter 135C, Proper Authorization Needed to Furnish Information, and request the missing documentation • Add AMS notes to confirm what documentation was received and what document is still required to complete the process. We cannot authenticate until the authorized representative provides the documentation as requested and we have sufficient documentation to complete TPP authentication

IRM 25.25.6.2.2.3(1) - Updated 5747C guidance.

(1) Taxpayers who have been issued the Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY, **#** ▓▓▓▓▓▓▓▓▓▓▓▓ ▓▓▓ **#** . The taxpayer cannot authenticate over the telephone; therefore, the letter states they must visit their local Taxpayer Assistance Center (TAC) for an in-person visit or call the TPP line if they did not file the return in question.

Note: Follow the instructions below for accounts containing a transaction code TC 971 action code AC 123 with a MISC field of "TAC AUTH ONLY", or the account contains a TC 971 AC 123 "HIGH RISK AUTH".

IRM 25.25.6.3(1) - Added Communication Skills IRM to explain employees must adhere to the guidance on every call. Included TPP letter timeframes and updated TPP authentication procedures. Updated specific criteria and IRM reference.

(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 should transfer to IUP#1019. Employees must adhere to the IRM 21.1.1.4, Communication Skills, instructions on every call.

(2) Inquiries received on the TPP line may be in response to one of the TPP letters below. 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. 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.

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.

TPP Authentication Letters

TPP Letter	Description/Details
The TPP letter is required to authenticate on the phone and online, unless an exception is met. **Note:** The TPP letter is not required when authenticating in-person at a TAC office with required identification documents. See below to locate which TPP letter was issued to the caller: • TPP letters can now be found on CC ENMOD under the History section. • TPP letter markers will no longer generate on CC IMFOLT/TXMOD (except pilot letter 5071C) TPP Letters: 4883C 5071C - New notice format being issued beginning January 2024. 5447C 5747C 6330C 6331C 6167C	CC ENMOD will show IDRS #, TPP letter number and tax period Example of what will post on ENMOD. 14850XXXXX XXXXCLTR 14850XXXXX 202X12 **Note:** The new 5071C notice marker can be found on CC ENMOD. The TPP notice marker will show up as TC 971 AC 123 MISC> 5071C SENT 202312. However, if the entity is not established on the account, you can find the letter marker on CC IMFOLE ****For all TPP Letters, receipt timeframes are as follows:** ▸**If the TPP letter marker is present on CC ENMOD/IMFOLE, callers should allow 14 days to receive the letter. (For Letter 5447C going to a foreign address allow 30 days)** ▸**If the TPP letter marker is NOT present on CC ENMOD/IMFOLE, and the UNP 126 RC "0" is present on CC UPTIN and is within 21 days from date of the call, callers should allow 21 days to receive the letter. (For Letter 5447C going to a foreign address allow 30 days)**

• Letter 5216 - Does not generate on IDRS - AMS notes should show if letter was issued	
TPP accounts previously marked with TPP letter marker TC 971 AC 123 MISC XXXXC SENT will still appear on CC IMFOLT/TXMOD. **There may be some accounts that show the TPP letter marker on CC ENMOD and CC TXMOD	CC TXMOD shows transaction TC 971 AC 123 with the TPP letter number in the miscellaneous field Ex. TC 971 AC 123 MISC>XXXXC SENT **Reminder:** Due to programming issues, CC TXMOD may show multiple TPP letter markers, and in some instances, multiple letters may have been issued in error. If the caller asks about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.
Letter 4883C, Potential Identity Theft during Original Processing	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)
Letter 5447C, Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version	Issued on accounts for returns filed with an 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 **Note:** **A new notice format is going to be issued beginning January 2024. The new notice format will only be used when the initial TPP notice is sent. If the notice has to be reissued, the Correspondex version	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

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.	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 prior TPP pilot. • If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6330C = 4883C
Letter 6331C, Potential Identity Theft during Original Processing with Online Option **Note:** This letter contains an insert Notice 1455, IRS Identity and Tax Return Verification Service, that refers taxpayers to the online Identity and Tax Return Verification Service website to complete authentication. It also contains a QR code that will take taxpayers directly to the online website. It is two-sided for English and Spanish.	Issued on accounts as part of a prior TPP pilot. • If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6331C = 5071C
Letter 6167C, Identity Authentication Incomplete (IMF)	Issued in response to a TPP fax/correspondence case that contained incomplete or invalid TPP authentication documentation
Letter 5216, Taxpayer Cannot Authenticate	Issued when a taxpayer has tried authentication on the phone and was referred to a TAC or a paper response was received and the taxpayer failed authentication even after a subsequent request is made for correct

	or missing TPP documentation. **The Letter 5216, Taxpayer Cannot Authenticate, should only be issued one time.

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 should 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 (16 weeks for 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
1 The appropriate time frame **has not** passed from the date the taxpayer authenticated. **Note:** See IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, if taxpayer states they completed online authentication.	• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return (16 weeks if submitted by or 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. • 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.
2 The appropriate time frame has passed from the date they authenticated.	• Perform authentication per IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues. • Once basic authentication has been completed, review the account for any unresolved TPP issues. **Note:** See IRM 25.25.6.1.7, Taxpayer Protection Program Overview, for indications of an unresolved TPP issue. • 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. **Reminder:** The results of the authentication on the website are not viewable on IDRS or AMS, therefore full authentication including TPP HRA is required. • If there are unresolved TPP issues and there is no indication HRA has been completed, continue with the authentication process below. • If after account research, it is determined that the TPP issue was previously addressed/resolved correctly, however, there is a subsequent non-TPP unresolved issue holding the refund or other issue, advise the taxpayer of the account status (i.e., account freeze or refund issued with TC 846). If additional action is needed to resolve the non-TPP issue, refer the caller to the appropriate area per the Telephone Transfer Guide. Include a transfer PIN when appropriate, see IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN. • If transferring the caller, input AMS notes as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

(10) For all TPP calls, begin authentication by following the authentication procedures in IRM 21.1.3.2.3, Required Taxpayer Authentication, then continue with the authentication procedures in this IRM, unless otherwise directed by the IRM. Do not accept a Transfer Pin.

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

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

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

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

Reminder: # ███
███████████████████████████ **#**

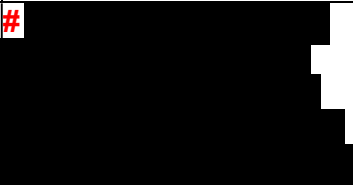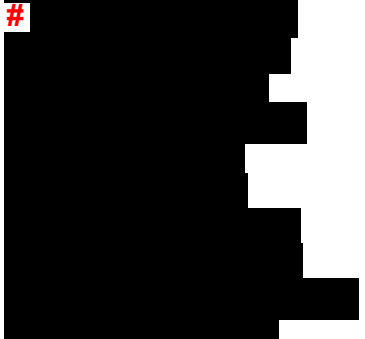| IF	AND	THEN
1 The taxpayer received any TPP letter.	The taxpayer is claiming identity theft. **Note: #** ████████████ ████████████████ ████████████████ ████████ **#**	• Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues. • Research the account and confirm that there are unresolved TPP issues. • If there are unresolved TPP issues, see IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research. • If after account research, it is determined that the TPP issue was previously addressed/resolved correctly, however, there is a subsequent non-TPP unresolved issue holding the refund or other issue, advise the taxpayer of the account status (i.e., account freeze or refund issued with TC 846). If additional action is needed to resolve the non-TPP issue, refer the caller to the appropriate area per the Telephone Transfer Guide. Include a transfer PIN when appropriate, see IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN.

		• If transferring the caller, input AMS notes as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 The caller received a Letter 5747C. **OR** 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".	The caller filed the return in question - this includes accounts where multiple years contain unresolved TPP issues.	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. **Exception: #** ██████████ ██████████████████ ██████ **#** (a credit elect is not a zero-balance return), continue with the authentication process per (16) below.) **Exception: #** █████████ ████████████████████ ████████████████████ ████████████████████ ████████████████████ ████████████████████ ████████████████████ ████████████ **#**
3 The caller received a Letter 4883C, Letter 5071C, pilot Letter 6330C or Letter	The caller filed the return in question **Note:** If multiple years contain unresolved TPP issues and one of the years	• 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) -

6331C. **Note:** If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.	meets "TAC AUTH ONLY" criteria, then the caller should be referred to the TAC to complete authentication for all years in question. Follow the instructions in IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC), to schedule the appointment and for additional instructions.	(for example, the year in question is 2019 - the caller will need a return for any year prior to 2019).
		• If caller has the returns available and with them, proceed with the call and continue the authentication process.
		• If the caller states they do not have the returns available or with them, advise the caller that you can continue with the authentication questions, however even if they pass all the authentication questions, including HRA, if they are not able to verify the return they filed, they will be required to call back and go through basic authentication questions again. If the caller chooses to continue without the returns, continue with the authentication process.
		• If 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.
4 The caller received a Letter 4883C, Letter 5071C, Letter	CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS# 148xxxxxxx) **AND/OR** CC IMFOLT/TXMODA	• **#** ████████████ ████████████ ████████████

5447C, Letter 5747C, or pilot Letter 6330C or Letter 6331C.
 	
Note: If the account contains a TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or "HIGH RISK AUTH", see block 2 above.
	shows a TC 971 AC 123 with MISC field of "TPP RP"	████████████████
		████████████████
		• ██ **#**
		  # ████████████
		  ████████████████
		  ████████ **#**
		• 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

5 The caller received a Letter 4883C (or Letter 5747C in some cases) due to a Form 1040X amended return	Tax module contains a TC 971 AC 129 with MISC Field NNNNNNNNNNNNNN 1040X marker for an amended return. (NNNNNNNNNNNNNNN in TC 971 AC 129 is the 1040X MeF DLN) **Note:** If there is a -E freeze and TC 810 Responsibility Code 4 present, see IRM 25.25.6.3.1.1, Accounts with TPP Involvement and a -E Freeze.	• Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication. • Complete TPP HRA following IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures • Advise the caller a copy or access to the return in question will be needed to verify information off the form. • Refer the caller to the TAC if unable to authenticate, follow IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors • See IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field

		NNNNNNNNNNNNNNN 1040X to take appropriate action on the account for Form 1040X processing.
6 # # **Note:** # #	n/a	• # # • # • # # • # # • # # • #

		#
7 # # # # #	# #	• # • # • # # • # # • #

		██████████████ #
# ▌ #	█████████████ ████████████ ███████ █████████ █████████	• # ████████████████ #
# ██████████ █████████████ ████████████ #█# #		
	#	

(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
1 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.	Processing time frames have been met, see IRM 21.4.1.4, Refund Inquiry Response Procedures.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter. **Exception:** # ████████████ ████████████████ ████████████████ ██████████ # **Note:** 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.
2 The caller states they received a TPP letter and filed a return (the caller may or may not have the letter with them).	The caller has received the refund they were expecting.	• 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. • 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.
3 The caller called previously but did not have the TPP letter with them, and the letter could not be reissued, **and** they were referred to the TAC.	The caller has located the TPP letter.	Continue with the authentication process.
4 The caller called previously and declined to answer some or all of the authentication questions.	The caller requested to go to the TAC to authenticate.	Review the AMS notes for the previous authentication process. If HRA was not started, continue with the authentication process. If AMS notes show HRA was started, advise the caller they must go to the TAC, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.
5 The caller states they previously authenticated	AMS notes show the caller previously authenticated with a	• Authenticate the caller, see IRM 21.1.3.2.3, Required Taxpayer Authentication

either by phone or by visiting the TAC, and are calling to provide the information to verify their return.	TPP assistor or in the TAC (issue type such as TPP-HIGH RISK PASSED) **Note:** The caller is not required to have a TPP letter if AMS notes show the caller previously passed authentication.	and IRM 21.1.3.2.4, Additional Taxpayer Authentication, as required by the IRM based on account issues. • See IRM 25.25.6.5.1, Authentication Passed and the Taxpayer Filed the Return in Question, to resolve the account.
6 There are **no** AMS notes indicating the caller previously authenticated with a TPP assistor or in the TAC	The caller does not have the TPP letter. **Note:** If the caller has the TPP letter, continue with the authentication process.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter **Exception: #** ██████████████████ ████████████████████████ ████████████████ **#**

(16) For all **#** ████████████ **#** 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)). **#** ████████████████████████ ████████████████████████████████ **# #** ████████████████████ **#** .

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

Exception: # ████████████████████████████████ ████████████████████████████████ ████████ **#**

Exception: # ████████████████████████████ ████████████████████████████████ ████ **#**

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. **#** ██████████ ████████████████████████████ **#**

IF	THEN
1 The control number provided by the caller matches the DLN of the return in question.	Continue with the authentication process.
2 The control number provided by the caller does not match the DLN of the return in question.	• **#** ████████████████████████████ ████████████████████████ **#** • 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. - 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). - 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. **Exception: #** ████████████████████ ██████████████████████████ ████████████████████ **#** • 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.

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

IF	AND	THEN
1 The caller states they filed a return.	The return is a **#** ████████ ████ **#** (Ex. if there is a refund due, but a credit elect is requested, this	• Follow additional authentication procedures, see IRM 21.1.3.2.4, Additional Taxpayer Authentication. • If the caller passes authentication, continue to IRM 25.25.6.5.1,

	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".	Authentication Passed and the Taxpayer Filed the Return in Question. • If the caller does not pass authentication, advise the caller they will need to go to the TAC to be authenticated and an appointment is required, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions. • **Exception: #** ███████████ ███████████ ███████████ ███████████ ███████████ **#** • 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.
2 The caller states they did file a return.	The return is a refund return.	Perform high risk authentication (HRA), see IRM 25.25.6.4, Taxpayer Protection Program (TPP) High Risk Authentication (HRA) Procedures. **Note:** If multiple years contain unresolved TPP issues, HRA must be performed using a prior year not selected for TPP, **#** ███████████ ███████████ ███████████

		████████████████ **#**
		Exception: If the account (including multiple years and any tax year) **contains** TC 971 AC 123 with a MISC field of "TAC AUTH ONLY" or a TC 971 AC 123 with a MISC field of "HIGH RISK AUTH" follow the instructions in paragraph 13 block 2, **# #**
3 There is an indication in AMS that the caller previously failed to authenticate such as: • The caller was unable to be authenticated previously on the TPP line and was sent to the TAC. • The caller failed to authenticate at the TAC. • The call was disconnected/dropped during the authentication process. **Note: #** ████████████████████ **#**	n/a	See IRM 25.25.6.3.3, Caller Previously Failed to Authenticate - Taxpayer Protection Program (TPP) Assistors.

IRM 25.25.6.3.1(1)(3) - Updated language for Power of Attorney or Third Party circumstances. Added link to Communication Skills reference.

(1) There are instances when the taxpayer has authorized a person to act on their behalf by filing a Form 2848, *Power of Attorney and Declaration of Representative*, or the taxpayer is unable to contact the IRS due to physical impairment or other circumstances, and someone contacts the IRS on their behalf. The taxpayer may also be in need of assistance due to a hearing impairment or a language barrier. As a reminder, a POA is not valid upon death.

(2) When someone other than the taxpayer identification number (TIN) owner contacts the IRS in response to a Taxpayer Protection Program (TPP) letter or TPP account issue, special procedures must be followed to authenticate the caller and verify the TIN owner's account.

(3) Follow the instructions in the chart below to resolve the account and respond to the caller:

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

IF	THEN
1 The caller is an authorized Power of Attorney (POA or Durable Power of Attorney) per IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication, or can fax Form 2848, Power of Attorney and Declaration of Representative, if not on the Centralized Authorization File (CAF) file **Note:** If the caller provides a Durable Power of Attorney, it must contain all of the information that is required on Form 2848.	• Advise the POA this is an authentication line only and they will be asked to verify the taxpayer's information for the tax year or years in question. • The POA must be authorized for all the years addressed in the questioning including the year in question. Ask if the taxpayer is available to participate in the authentication process. • Begin by authenticating the POA, see IRM 21.1.3.3, Third Party (POA/TIA/F706) Authentication, and follow instructions to verify the POA's identity and the Form 2848 authorization to identify what year or years are authorized. • If the POA is not authorized for the year in question, advise the POA to have the taxpayer answer the questions if present, or if not present, have taxpayer contact the IRS at the phone number in the letter and to have the letter with them when they call. Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select "Other Entity" as the issue. • If the POA is authorized for the year or years in question, continue with the authentication process, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph **13**. Since the POA is authorized to act on behalf of the

	• taxpayer, follow all instructions in the IRM as if the POA is the taxpayer. • If the POA is authorized for multiple taxpayers, allow the POA to address up to 5 accounts in question for which they are authorized.
2 The caller's authority is a Form 8821, Tax Information Authorization, or as a third-party designee, see IRM 21.1.3.3.1, Third Party Designee Authentication, or has prior oral disclosure consent, see IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless F8821)	The caller **is not** eligible to authenticate the taxpayer's identity. Ask the caller if the taxpayer is available and can answer the questions to authenticate their identity. • If yes, ask the caller to bring the taxpayer to the phone. When the taxpayer joins the call, continue with the authentication process, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13. The taxpayer must answer the questions and remain on the phone during the entire process. • The third-party can only assist the taxpayer with answering questions related to information on the taxpayer's return. For example, the third-party can tell the taxpayer what line of the taxpayer's return they can locate the wages, withholding or refund amounts. • If the taxpayer is not available, advise the caller the taxpayer needs to call or to call back when the taxpayer is available.
3 The taxpayer is deceased and the caller is the executor, personal representative, conservator, etc., see IRM 3.11.3.9.2.2.2, Additional Information Line (AIL), authorized to represent the deceased taxpayer, see IRM 21.1.3.4, Other Third Party Inquiries. **AND** The caller's name appears on the Entity portion of the account	• Verify the authorized representative using instructions in IRM 21.1.3.4 (4), Other Third Party Inquiries for decedent account inquiries. • Once the authentication process is completed, see IRM 25.25.6.5, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistors and Taxpayer Assistance Center (TAC)

(IAT/AMS/ENMOD) or is showing as a pending transaction on command code CC ENMOD. See IRM 11.3.2.4.11 (3) Deceased Individuals, for information.	Assistors, to continue with return verification. Since the caller is authorized to act on behalf of the taxpayer, follow all instructions in the IRM as if the caller is the taxpayer.
4 The taxpayer is deceased and the caller is the executor, personal representative, conservator, etc., see IRM 3.11.3.9.2.2.2, Additional Information Line (AIL), **AND** The caller's name **does not** appear on the Entity portion of the account (IAT/AMS/ENMOD) or is not showing as a pending transaction on CC ENMOD See IRM 11.3.2.4.11 (3) Deceased Individuals and IRM 3.13.5.32, Notice Concerning Fiduciary Relationship, for Form 56 requirements.	• Ask the caller if they have mailed Form 56, *Notice Concerning Fiduciary Relationship*, including the supporting documentation, and if they have a copy they can fax in while on the call. If so, see IRM 21.1.3.4, (4) Other Third Party Inquiries, and follow procedures to verify authorized representative and complete disclosure. • Once the authorized representative is verified and disclosure is completed, continue with TPP authentication, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13. Since the caller is authorized to act on behalf of the taxpayer, follow all instructions in the IRM as if the caller is the taxpayer. • If the caller states they have not filed the Form 56 and do not have a copy, advise the caller to see IRS.gov to obtain the form and instructions for mailing to the IRS. Advise the caller to call back when they have a completed Form 56 and can fax it in. • When the Form 56 is processed by the IRS, the submitter's name will appear on the second name line on the Entity portion of the account. If a second name line is present, see block 3 above for procedures. • If the caller cannot fax in the copy at the time of the call or they could not be verified based on faxed documents, advise the caller they can go to the TAC or call back. If they want to visit a TAC, advise the caller they must bring Form 56 with all supporting documentation and TPP authentication documents (refer them to the TPP letter

	or if they don't have a copy, provide the list of documents off the letter).
	• Advise the taxpayer they will be required to make an appointment with the TAC. Follow procedures in IRM 21.3.4.2.4.5, Accounts Management Procedures for Appointment Service to schedule the appointment.
	• When making a TAC appointment, remind the caller to bring all supporting documentation for Form 56 and TPP authentication. The Form 56 must be completed and include the supporting documentation authorizing the representative. (Advise the authorized representative to bring a valid identification document to the appointment.)
	• If not continuing with the authentication process and/or the caller is referred to the TAC, document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
5 **TAC Employees** The taxpayer is deceased and the executor, personal representative, conservator, etc., see IRM 3.11.3.9.2.2.2, Additional Information Line (AIL) visit the TAC for TPP authentication, **AND** Their name **does not** appear on the Entity portion of the account (IAT/AMS/ENMOD) or is not showing as a pending transaction on CC ENMOD See IRM 11.3.2.4.11 (3) Deceased Individuals and IRM 3.13.5.32,	• If the representative has the required Form 56, *Notice Concerning Fiduciary Relationship*, and supporting documentation along with TPP authentication documents continue below. • See IRM 21.1.3.4, (4) Other Third Party Inquiries, and follow procedures for completing disclosure. • Once authorized representative is verified as the representative, continue with TPP authentication and verify the return. • See IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC, to continue with identity verification and TPP process. • If the Form 56 was previously mailed, advise the taxpayer to allow an

Notice Concerning Fiduciary Relationship, for Form 56 requirements.	• additional 60 days at a minimum, for processing of the form. • If the representative does not have the required documentation for Form 56 or TPP authentication, advise the representative you cannot continue with the authentication and ask them to call the TPP line if they can fax the form in while on the call.
6 The taxpayer is deceased and the caller is the surviving spouse of the deceased taxpayer and their name **is not** on CC ENMOD	• If the caller is stating the deceased taxpayer did not file the return. **#** ██████████████████████ **#** No other account actions are necessary. These types of returns will be resolved at the end of the suspense period. • If the caller is stating the married filing jointly (MFJ) return is their MFJ return with the deceased taxpayer, continue with the authentication process, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13.
7 • The caller is using TTY/TDD equipment or calling via the Federal Relay Service (FRS) or any other relay service, see IRM 21.2.1.56(a), Deaf/Hard of Hearing (DHOH) Callers and TTY/TDD Equipment. **OR** • The caller is hearing impaired, deaf, hard of hearing or does not speak English and they are calling with an interpreter and they both can remain on the line during the entire call. **#** ████████████████	**#** ████████████████████████████████ **#** • Remember to speak clearly or slow down if needed. Be aware of the caller's circumstance. Speak clearly and repeat the questions, if necessary. • Allow ample time for the interpreter and caller to understand or address the questions.

  # See IRM 11.3.3.3.1, Use of Interpreters in Tax Administration	• **#** **#** • If after attempting to complete manual TPP HRA, the assistor is unable to secure accurate responses, refer the caller to the TAC. If referring the caller to the TAC, advise that a TAC 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. • **Exception: #** **#** • If not continuing with the authentication process and the caller is being referred to the TAC, document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
8 The caller is calling about an account for a minor taxpayer and caller is the minor or parent/guardian of the minor, see IRM 11.3.2.4.10, Minors.	• Authenticate the caller using authentication procedures, see IRM 21.1.3.2.3, Required Taxpayer Authentication. • After completing basic authentication, continue with the authentication
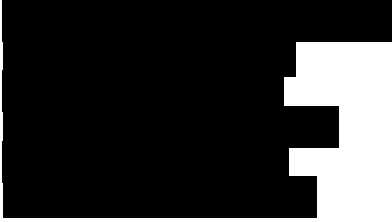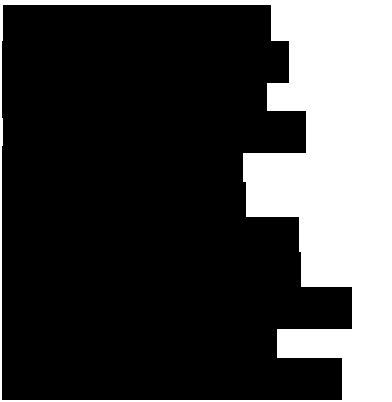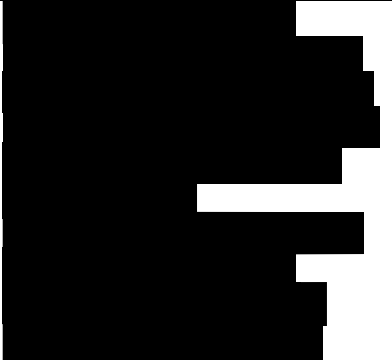
	process as if you were speaking directly to the taxpayer, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, beginning with paragraph 13. • If the caller does not pass authentication, advise the caller they must go to the TAC. See IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions. • **Exception: #** **#** • If the caller is referred to the TAC, document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
9 The caller is an unauthorized third-party inquiring about a refund, wanting to authenticate for the taxpayer, or is calling to provide information because the taxpayer is not available.	No account actions are necessary. The third-party is not able to discuss the TPP issue. Advise the caller that you are not able to discuss the account with them without the taxpayer being present. Advise the caller to call back when the taxpayer is available or have the taxpayer call the IRS. If the taxpayer has received the TPP letter, advise the caller that the taxpayer may also respond to the letter in writing.

IRM 25.25.6.3.1.1 - New IRM section to address TPP Accounts specific freeze present.

Accounts with TPP Involvement and a -E Freeze Present

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

Note: Cases with a -E Freeze do not automatically meet Frivolous Return Criteria and should 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: # ███████████████████████████████████
████████████████████████████████ **#**
only
#

███
██
██

			████████████████

#

IRM 25.25.6.3.2(2)(4)(5) - Added instructions for assistors to schedule the appointment and not transfer the call to the appointment line. Added specific instructions for certain scenarios. Corrected the timeframe.

(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: # ███████████████████████████████████████
██ **#**

(4) **#** ███
██

(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)
- 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 should 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 should 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 25.25.6.3.5 - Corrected grammar.

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

(2) When completing the online authentication process, it will consist of a **two-part** process. They must complete the Identity Verification **AND** the tax return

verification part of the process. The Identity and Tax Verification Service experience will flow as follows:

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

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

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

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

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

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

Note: Once the taxpayer receives a Confirmation page saying "Congratulations! You have successfully completed the Identity Verification process" this is a Passed

response. After the successful response, their SSN is added to a listing and processed on a weekly basis to close the Unpostable 1260. The Unpostable 1260 can then take up to two weeks to show Closed "C" on CC UPTIN.

If the taxpayer receives	And Taxpayer Calls after Using IRS.gov/VerifyReturn tool
Confirmation "Congratulations/ Success" = Passed Those who receive a "Successful" outcome will be advised to allow 9 weeks to complete the processing of the TPP return.	• Advise the taxpayer that although it can take up to 9 weeks to complete the processing of the return, they can access Where's My Refund after 2-3 weeks to monitor the refund status. • Review the account, if the Unpostable 1260 still shows as Active "A" on CC UPTIN, regardless of when the taxpayer authenticated online, see IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research, and conduct authentication.
Fraudulent Tax Filing Identified = IDT Those who receive a "Fraudulent" outcome will be given the option to contact the Identity Theft Protection Specialized Unit.	• Conduct authentication over the phone. See IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
Additional Information Required - Call TPP toll-free = Need more information	• Conduct authentication over the phone. See IRM 25.25.6.3, Taxpayer Protection Program (TPP) Basic Authentication and Research
Additional Information Required - Call TAC Appointment line - Need more information	• Advise the taxpayer they will require a TAC appointment, see IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to schedule the appointment and for additional instructions.

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

IRM 25.25.6.4(8) - Updated instructions.

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

• **#**   **#**

- # ████████████████████ #
- # ████████████ #
- # ███████████ #

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

██
██
████████████████████████ #

Caution: # ████████████████████████████████
██
████████████████████ #

"Data Source - Research Path"	"Possible Questions"

1
CC IRPTR (# ████████
███████████████
#) 	
 	
Note: Do not use CC IRPTR data that contains any of the following statements:
 	
- # ██████████████
  ████████████████
  █████ #
- # ██████████████
  ██████ #
- # ██████████████
  ███████ #
	- # ████████████████████
	  ████████████████████
	  █ # ████████████
	- # ████████████████████
	  ████████████████ # ███
	- # ████████████████████
	  █ # ██████████████████████
	  ████████████████ # ████
	- # ████████████████████
	  ███ # ████████████
	- # ████████████████████
	  ██████ # ██████████
	- # ████████████████████
	  ███████ # ███████
	- # ████████████████████
	  ██████ # ████

2
CC RTVUE/TRDBV (# ██
███████████ #)
	- # ████████████████████
	  ████████████████████
	  █████████ # ████

	Note: Since the tool will search by year, it may be necessary to reference the year in the question. • # ████████████████ ████████████ # • # ████████████████ ████████████ # • # ████████████████ # • # ████████████████ ████████ #
3 **CC DDBKD**	• # ████████████████ # • # ████████████████ # • # ████████████████ ████ # • # ████████████████ █ # • # ████████████ # **Note: #** ████████████████ ████████████ #
4 **CC IMFOLT**	• # ████████████████ ████████████████ ████████████ █████ #
5 **ITIN (RTS)**	• # ████████████████ ████ # • # ████████████ # • # ████████████ #

IRM 25.25.6.5(1) - Added a link to the new IRM section if -E freeze is present.

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

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

    Note: If there is a -E freeze present, see IRM 25.25.6.3.1.1, Accounts with TPP Involvement and a -E Freeze Present, first, for procedures.

IRM 25.25.6.5.1(1) - Updated to specify after authentication on the phone or in the TAC, employees must continue with the return verification.

(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.

IRM 25.25.6.5.1.1(4) - Updated to include manual procedures are required if TVT tool does not populate Unpostable 1260. Update TVT tool instructions.

(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
1 If the taxpayer's returns is UNP 126 RC **0** AND The UNP 126 RC **0** DOES populate on the IAT TVT tool **Note:** For returns requesting a direct deposit, a TC 971 AC 850 is required **if** any of the following exist: ♦The taxpayer is in a disaster area and did not pass HRA ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (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 **Exception: #** █████████████████ █████████████████ █████████████ **#** **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	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)	• Close the UNP 126 RC "0" using unpostable resolution code (URC) "0" to post the valid return. • **However, if inputting a TC 971 AC 850, you must ensure a post delay must be used when closing the UNP 126 RC "0" with TWO cycles using the "REL CYC" field 48 on CC UPRES. • Use the TVT tool to input the two release cycles, however if the tool is unavailable, manual input is required. • The release cycle must be TWO cycles from the current cycle (i.e., if today's cycle is 202425 the release cycle must be 202427, it cannot be left blank or the TC 971 AC 850 will not work to flip

| direct deposit information was input incorrectly by the taxpayer, advise the taxpayer to contact the financial institution. | | the direct deposit). See IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle

• If the taxpayer has an address change, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input.

• The account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.

Exception: If the account is a "first |

		time filer" account and the entity is not established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established.
		• If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
		• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 **WI IVO IRSERR**, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.
		• Document actions in AMS as

| | | | appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
- If appropriate, advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit 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.
2 If the taxpayer's returns is UNP 126 RC **0** AND The UNP 126 RC **0** DOES NOT populate on the IAT TVT tool **Note:** For returns requesting a direct deposit, a TC 971 AC 850 is required **if** any of the following exist: ♦The taxpayer is in a disaster area and did not pass HRA ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (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 **Exception: #** ▮▮▮▮▮▮▮▮▮▮▮ **#** **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	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)	All actions MUST be input manually on IDRS if the tool does not pull up UNP 126 RC "0" • To close the UNP 1260 manually, refer to the UNP 126 job aid to assist with closing the unpostable (insert the SERP portal link) • **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. • Manual input is required. • The release cycle must be TWO cycles from the current cycle (i.e., if today's cycle is 202425 the release cycle must be 202427, 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, 2024

taxpayer to contact the financial institution.			ECC-MTB Posting Cycles, calendar to check current cycle
			• If the taxpayer has an address change, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input.
			• The account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
			Exception: If the account is a "first time filer" account and the entity is not established;

			CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established.
			- If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. - If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 **WI IVO IRSERR**, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. - Review ALL input actions for accuracy. - Document actions in AMS as

			appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
			• If appropriate, advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit 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.
3 If the taxpayer's returns is UNP 126 RC **0**	CC UPTIN shows the **INCORRECT** tax year of the return in question (i.e., the return in question was filed for the 2022 tax year and CC UPTIN shows the UNP 126 return is for the 2023 tax year)	• **Do not take any action to resolve the unpostable condition** • Open the control base on IDRS, ONLY IF the UNP 126 shows the incorrect tax year on the module that contains the UP 126 RC "0" return with the following information • C#,CRTTY,A,MISC • 1483145470,* • RIVO will correct the UNP 126 • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. Include in the notes: the

		taxpayer has passed HRA authentication, the document locator number (DLN) of the return in question, and the tax year the return is intended for.
		• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit 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 should), if they don't have access to the internet or for additional assistance after 9 weeks timeframe.
4 If the taxpayer's returns is UNP 126	There is a return for the same tax year	

| RC **0**

AND

The TIN used on the return is not the TIN for the taxpayer, this includes returns filed with a new social security number (SSN)

(taxpayer or return preparer input error) | under the Individual Taxpayer Identification Number (ITIN)

OR

There was a typo and a correct SSN is obtained/found | • Close the UNP 126 RC "0" using URC **6** and correct the TIN by inputting the correct TIN on the CC UPRES screen.
• Use the ITIN or correct SSN obtained/found as the correct TIN (TIN corrections are input in field 29 of line five of the CC UPRES screen, see Command Code UPRES Job Aid.)
• **If the correct TIN does not have an entity established (i.e., first time filer), use URC **6B**. |
| **5**
The CC UPTIN/UPDIS and the Unpostable Resolution Code field is blank, the UP 126 RC **0** is assigned to IDRS number **1483845470** or **148xxxxxxx** and the remarks section may contain one of the following statements:

• "IAT UNP 126 Batch"
• "Batch IDT No Response"

AND/OR

A TC 971 AC 123 with a MISC field of **TPP RP** is posted to the module | N/A | 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. |

IRM 25.25.6.5.1.2(3)(4) - Updated TC 971 AC 129 reversal instructions and required use of the MISC fields.

(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
1 The taxpayer's return is posted to MFT 30, the refund is held, and the account **does not** contain a TC 971 AC 052 **OR** The account **contains** a TC 971 AC 052 with a MISC field of "RRPIDT" **Exception:** If the account contains a TC 971 AC 123 with a MISC field of "TPP RECOVERY" or the TC 971 AC 129 contains the DLN of the return in question and BKLD in the MISC field **or** contains the literal "IVO EL IDT" in the MISC field, see block 3 below.	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
2 The taxpayer's return is posted to MFT 30, the refund is held, and the account **contains** a TC 971 AC 052 (Accounts containing a TC 971 AC 052 with a MISC field of "RRPIDT" should be resolved per block 1 above.) **Exception:** If the TC 971 AC 129 contains the DLN of the return in question and BKLD in the MISC field **or** contains the literal "IVO EL IDT" in the MISC field, see block 3 below.	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

3 The taxpayer's return is posted to MFT 30, the refund is held, and the account contains an unreversed TC 971 AC 129 with the DLN of the return in question and BKLD in the MISC field **OR** An unreversed TC 971 AC 129 with "IVO EL IDT" in the MISC field **Note:** The account may also contain a TC 971 AC 123 with a MISC field of "TPP RECOVERY"	See IRM 25.25.6.5.1.2.3, The Account Contains an Unreversed Transaction Code TC 971 Action Code AC 129 with the Document Locator Number (DLN) and BKLD or IVO EL IDT in the MISC Field - Refund Held with an RIVO Freeze Code
4 The taxpayer's return is posted, the refund has been issued, and the account contains an unreversed TPP indicator such as a TC 971 AC 129	See IRM 25.25.6.5.1.2.4, The Taxpayer's Return is Posted, the Refund was Issued, and the Account Contains an Unreversed Taxpayer Protection Program (TPP) indicator such as a Transaction Code TC 971 Action Code AC 129
5 The taxpayer's return is Unpostable 147 and the account contains an unreversed TC 971 AC 129 **Reminder:** A TC 971 AC 121 with a MISC field of "UP 147" is not a TPP case, see IRM 21.4.1.4.1.2, Return Found/Not Processed, for additional instructions.	See IRM 25.25.6.5.1.2.5, The Taxpayer's Return is Unpostable 147 and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129

(4) 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	AND	THEN
1 The taxpayer claims identity theft or the account shows the return was previously deemed an Identity Theft return, regardless of the other TPP markers present (e.g., TC 971 AC 052)	TC 971 AC 129 marker has not been reversed AND TC 150 has	Input a TC 972 AC 129 with **MISC** field, using the last six digits of the return DLN and IDT literal. Must use the underscore, as shown here,

		Last 6 DLN_ IDT **Note:** See IRM 25.25.6.5.3, Authentication Passed and the Taxpayer Did Not File the Return In Question.
2 The account shows Non IDT with no TC 971 AC 052 or TC 971 AC 052 without a match to the DLN of the TPP return in question	TC 971 AC 129 marker has not been reversed	Input a TC 972 AC 129 with **MISC** field, using the last six digits of the return DLN and NONIDT literal. Must use the underscore, as shown here, **Last 6 DLN_NONIDT**
3 The account shows Non IDT with a TC 971 052 on the module with the same DLN as the TPP return in question	TC 971 AC 129 marker has not been reversed	Input a TC 972 AC 129 with **MISC** field, using the last six digits of the return DLN and NONIDT052 literal. Must use the underscore, as shown here, **Last 6 DLN_NONIDT052**
4 The account shows NON IDT with a BKLD in the MISC field of the related TC 971 AC 129	TC 971 AC 129 marker has not been reversed	Input a TC 972 AC 129 with **MISC** field, using the last six digits of the return DLN and NONIDTBKLD literal. Must use the underscore, as shown here, **Last 6 DLN_NONIDTBKLD**
5 The account shows a Form 1040X was filed and contains a TC 971 AC 129 MISC>NNNNNNNNNNNNNNNN 1040X marker	The taxpayer was authenticated and filed the Form 1040X	Input a TC 972 AC 129 with **MISC** field, using the last six digits of the return DLN and NONIDT 1040X literal. **Last 6 DLN NONIDT 1040X (do not use the underscore)** ****The TVT tool will have these MISC fields available July 1, 2024, input manually until then.** **Note:** See IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP)

		Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field NNNNNNNNNNNNNNN 1040X.
6 The account shows a Form 1040X was filed and contains a TC 971 AC 129 MISC>NNNNNNNNNNNNNNN 1040X marker	The taxpayer was authenticated and **did not** file the Form 1040X	Input a TC 972 AC 129 with **MISC** field, using the last six digits of the return DLN and IDT 1040X literal. **Last 6 DLN IDT 1040X (do not use the underscore)** ****The TVT tool will have these MISC fields available July 1, 2024, input manually until then.** **Note:** See IRM 25.25.6.5.1.2.6, Taxpayer Filed MeF Form 1040X and the Account Contains an Unreversed Taxpayer Protection Program (TPP) Indicator such as a Transaction Code TC 971 Action Code AC 129 with MISC Field NNNNNNNNNNNNNNN 1040X.

IRM 25.25.6.5.1.2.1 - Removed certain information on TVT tool and other specific marker to guidance.

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

- The refund is held with an RIVO -R freeze or P- freeze
- The account contains an unreversed transaction code TC 971 action code AC 129 or TC 971 AC 124
- The account **does not** contain a TC 971 AC 052 **or** the account contains a TC 971 AC 052 with a MISC field of "RRPIDT"
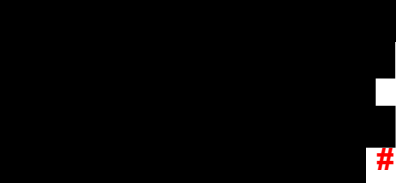
Reminder: Prior to the return posting, the TC 971 AC 052 will resequence the TC 150 for 14 days. If the return is selected for TPP, a TC 971 AC 124 will be present on the tax module. After the TPP Unpostable 126 0 is resolved, the 14 day resequence will be applied to the TC 150. The TC 971 AC 052 is not a TPP marker. These returns are rescored for NON ID theft criteria after the TPP Unpostable 126 0

is resolved. Once the return is posted, if selected for further review, a TC 971 AC 134 will be present and will create a – R freeze. The income and withholding on the return must be verified prior to releasing the refund.

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

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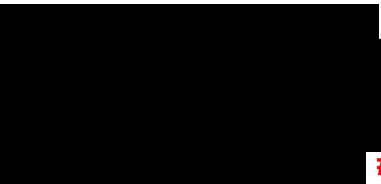
(3) Take the following actions to respond to the taxpayer:

IF	THEN
1 The account **ONLY** contains an RIVO freeze condition such as: • -R freeze • P- freeze	• Input a TC 971 AC 850 if the taxpayer requested a direct deposit and any of the following exist: ♦The taxpayer is in a disaster area and did not pass HRA ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds) ♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return **Exception: #** ███████████████████ ███████████████████████████ ███████████████████████ **#** • Update the address, as necessary.

	• Input a TC 290 for zero (.00) to release the refund - (If inputting a TC 971 AC 850 or an address change - post delay the TC 290/.00 by 1 cycle.) • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • The TC 972 AC 129 must contain the **MISC** field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, **Last 6 DLN_NONIDT** • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • 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.
2 The account **contains** a Non-	• Do not release the refund when another function has an open case or is holding the refund.

RIVO freeze condition, see IRM 21.5.6, Freeze Codes, such as:	• Follow the instructions below to resolve the TPP issues. After the TPP issues have been resolved, see the appropriate freeze code resolution in IRM 21.5.6.4, Freeze Codes, and follow IRM procedures.
• -A freeze • C- freeze • -E freeze • -L freeze • Non-RIVO P- freeze, see IRM 21.5.6.4.31.1, P-Freeze with No Return Integrity Verification Operations (RIVO) Involvement. • R- freeze • Non-RIVO -R freeze, see IRM 21.5.6.4.35, -R Freeze.	• If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • The TC 972 AC 129 must contain the **MISC** field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, **Last 6 DLN_NONIDT** • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Input a TC 971 AC 850 if the taxpayer requested a direct deposit and any of the following exist: ♦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♦ **Exception: #** ███ **#** • Update the address, as necessary. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management

	Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Additional AMS issues or notes may be required depending on the results of the research of the additional freeze condition.

IRM 25.25.6.5.1.2.2(4) - Removed certain information on TVT tool and added specific marker.

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

- If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen
- The TC 972 AC 129 must contain the **MISC** field showing the last six digits of the return DLN and NONIDT052 literal. The underscore must be used, as shown, **Last 6 DLN_NONIDT052.**
- If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
- Input a TC 971 AC 850 if the taxpayer requested a direct deposit and any of the following exist:
  ♦The taxpayer is in a disaster area and did not pass HRA
  ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or RAC refunds)
  ♦The account contains a TC 971 AC 123 with "STEP-UP AUTH" in the MISC field
  ♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return

  Exception: # ████████████████████████
  ████████████████████████████████████
  ███████████████████████████████ **#**

- Update the address, as necessary.
- Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

- Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.

IRM 25.25.6.5.1.2.3(4) - Removed certain information on TVT tool.

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

IF	THEN
1 The wages and withholding on the return do not verify per CC IRPTR **#** ▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮ ▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮ **#** . **Note: #** ▮▮▮▮▮▮▮▮▮▮▮▮▮▮ ▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮ ▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮ ▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮ ▮▮▮▮▮▮▮▮ **#** **OR** The wages/withholding are verified per CC IRPTR, however CC BMFOLP **#** ▮▮▮▮▮▮▮▮▮▮ ▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮ **#** for the company for the tax year in question. **OR** The taxpayer identification number on	• Update the address, as necessary. • Input a TC 971 AC 850 if not already present • **DO NOT RELEASE THE REFUND**. • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • For accounts with the TC 971 AC 129 MISC field "BKLD" the reversal TC 972 AC 129 must contain the **MISC** field showing the last six digits of the return DLN and NONIDTBKLD literal. The underscore must be used, as shown, **Last 6 DLN_NONIDTBKLD** • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action

the return is an Individual Taxpayer Identification Number (ITIN) **and #** ███████ ████████████████████ ████████████████ **#** .
 	
OR
 	
The CC IRPTR data contains one of the following statements:
 	
  • **#** ███████████████ ████████████ **#**
  • **#** ███████████████ ████ **#** ███████████
  • **#** ████████████ ██████████ **#**
	• Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
	• Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
	• Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit 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.

2 The wages and withholding on the return verify per CC IRPTR **#** ██████ ███████████████████████ ███████ **#** including amounts claimed on Form 8959, *Additional Medicare Tax*, and **#** ████████ ███ **#** **OR** The income on the return is from **#** ███ ████████████████████ ████████████████████ ████████████████████ **#** or the federal withholding on the return can verified within tolerance **#** ██████████ ███████ **#** .	• Update the address, as necessary. • Input a TC 971 AC 850 if not already present. • Release the refund with a TC 290 for zero (.00). (If inputting an address change or a TC 971 AC 850 - post delay the TC 290/.00 by 1 cycle.) • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • For accounts with the TC 971 AC 129 MISC field "BKLD" the reversal TC 972 AC 129 must contain the **MISC** field showing the last six digits of the return DLN and NONIDTBKLD literal. The

	underscore must be used, as shown, **Last 6 DLN_NONIDTBKLD** • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit 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.

IRM 25.25.6.5.1.2.4(3) - Removed TVT update notice.

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

• Thank the taxpayer for calling.

- If the account contains a unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
- The TC 972 AC 129 must contain the **MISC** field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, **Last 6 DLN_NONIDT**.

- If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen.
- Update the address, as necessary.
- Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IRM 25.25.6.5.1.2.6 - Included information on TC 971 AC 129 reversal and -E freeze guidance.

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

Note: The "NNNNNNNNNNNNNN" in the TC 971 AC 129 MISC field will be the Form 1040X MeF DLN. If a subsequent TC 972 AC 129 is pending or posted with the matching DLN of the TC 971 AC 129 NNNNNNNNNNNNNN 1040X marker, the TPP issue was closed by RICS and should be considered resolved.

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

Note: If a -E freeze and TC 810 - Responsibility Code 4 is present, see IRM 25.25.6.3.1.1, If/Then chart box 5, Accounts with TPP Involvement and a -E Freeze Present.

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

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

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

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

If	And	Then
1 The taxpayer is authenticated	**Non Identity Theft** is determined (taxpayer **filed** the Form 1040X)	- Input a TC 972 AC 129 MISC field 'NNNNNN NONIDT 1040X', (NNNNNN is the last 6 digits of the DLN) - Advise the taxpayer the Form 1040X processing could take up to 16 weeks for processing. (Review alerts for any changes to processing timeframes) - If the 1040X shows it was closed as a no response, advise the taxpayer they must refile the Form 1040X.
2 The taxpayer is authenticated	**Identity Theft** is determined (taxpayer **did not file** the Form 1040X)	- Input a TC 972 AC 129 MISC field 'NNNNNN IDT 1040X', (NNNNNN is the last 6 digits of the DLN) - Input TC971- 506, MISC "WI PRP Other1" (If the true taxpayer's address is the address of record and has not been updated by the filing of the fraudulent 1040X) - Advise the taxpayer their account was updated to add an Identity Theft indicator and a CP01A letter will be issued that contains an Identity Protection Personal Identification Number (IP PIN).

3 The taxpayer cannot be authenticated or fails	n/a	• Advise the caller a TAC appointment will be required to complete the authentication process. • See IRM 25.25.6.3.2, Referring the Caller to the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors, to assist the taxpayer with scheduling the TAC appointment and for additional instructions.

IRM 25.25.6.5.2.1.1(3) - Updated to remove TVT update notice.

(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
1 If one or more of the taxpayer's returns are UNP 126 RC "0" AND The UNP 126 RC **0** DOES populate on the IAT TVT tool **Note:** For returns requesting a direct deposit, a TC 971 AC 850 is required **if** any of the following exist: ♦The taxpayer is in a disaster area and did not pass HRA ♦The routing/bank account number provided by the taxpayer does not match the return received by the IRS (Excluding RAL or	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)	• Close the first UP 126 RC "0" using unpostable resolution code (URC) "0" to post the valid return. • **However, if inputting a TC 971 AC 850, you must use a post delay when closing the UP 126 RC "0" of TWO cycles using the "REL CYC" field 48 on CC UPRES. The release cycle must be TWO cycles from the current cycle (i.e. if today's cycle is 202425 input release cycle must be 202427, 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, 2024 ECC-MTB Posting Cycles, calendar to check current cycle • If the taxpayer filed one or more valid returns, close the **duplicate** valid returns UNP 126 RC "0" using

RAC refunds.)		unpostable resolution code (URC) **D** to delete the duplicate returns the taxpayer filed and when closing the UNP 126, add in Remarks section **DUP RETURN NON IDT**
♦The account contains a TC 971 AC 125 and the DLN in the MISC field matches the DLN of the return **Exception: #** **#** **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.		• If the taxpayer has an address change, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input. • The account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. **Exception:** If the account is a "first time filer" account and the entity is not established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established. • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Document the call in AMS as appropriate, see IRM

		21.2.2.4.5, Account Management Services (AMS). • 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
2 If one or more of the taxpayer's returns are UNP 126 RC **0** AND The UNP 126 RC **0 DOES NOT** populate on the IAT TVT tool **Note:** For returns requesting a direct deposit, a TC 971 AC 850 is required **if** any of the following exist: ♦The taxpayer is in a disaster area and did not pass HRA ♦The routing/bank account number provided by the taxpayer does not match the return received by the	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)	The UNP 1260 must be manually closed on IDRS. Refer to the UNP 126 job aid to assist with closing the unpostable **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. • Take the following actions to resolve the valid tax return and any duplicate return copies • Close the first UP 126 RC "0" using unpostable resolution code (URC) "0" to post the valid tax return. • **However, if inputting a TC 971 AC 850, you must use a post delay when closing the UP 126 RC "0" of TWO cycles

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 **Exception: #** ███████████ ███████████ ███████████ ███████████ ███████████ **#** **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.		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 202425 input release cycle must be 202427, 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, 2024 ECC-MTB Posting Cycles, calendar to check current cycle • If the taxpayer filed one or more valid returns, close the **duplicate** valid returns UNP 126 RC **0** using unpostable resolution code (URC) **D** to delete the duplicate returns the taxpayer filed and when closing the UNP 126, add **DUP RETURN NON IDT** in the Remarks section • If the taxpayer has an address change, input the address change using the IAT tool, see IRM 3.13.5.29, Oral Statement /Telephone Contact Address Change Requirements, add AMS notes indicating an address change was input. • The account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. **Exception:** If the account is a "first time filer" account and

		the entity is not established; CC REQ77 cannot be initiated therefore a TC 971 or TC 972 cannot be input due to the entity not being established.
		• If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). • 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
3 If one or more of the taxpayer's returns are UNP 126 RC **0**	CC UPTIN shows the INCORRECT tax year of the return in question (the return in question was filed for the 2022 tax year and CC UPTIN shows the UNP 126	• **Do not take any action to resolve the unpostable condition** • Open a control base on IDRS on the module that contains the UNP 126 RC "0" return with the following information • C#,CRTTY,A,MISC • 1483145470,*

	return is for the 2023 tax period)	• 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. • 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
4 If one or more of the taxpayer's returns are UNP 126 RC **0** AND The TIN used on the return is not the TIN for the taxpayer, this	There is a return for the same tax year under the Individual Taxpayer Identification Number (ITIN) OR There was a typo	• Close the UNP 126 RC "0" using URC **6** and correct the TIN by inputting the correct TIN on the CC UPRES screen. • Use the ITIN or SSN obtained/found as the correct

includes returns filed with a new social security number (SSN) (taxpayer or return preparer input error)	and a correct SSN is obtained/found	TIN (TIN corrections are input in field 29 of line five of the CC UPRES screen, see Command Code UPRES Job Aid.) • **If the correct TIN does not have an entity established (i.e., first time filer), use URC **6B**.

IRM 25.25.6.5.4(1)(5) - Updated to include specific authentication instructions. Updated to include -E freeze link and timeframe instructions.

(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:

- *#* ██
  ██
  ██████████████████████ *#*
- *#* ██
  ████████████████████████████████ *#*
- *#* ██
  ██████████████████ *#*

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

IF	THEN
1 The return is deemed identity theft due to no response from the taxpayer and the suspense period is expired - returns for tax year 2023 and 2022	• At the time of the identity theft determination, the unpostable is assigned to IDRS number "1483845470" or "148xxxxxxx". • The unpostable remains open and assigned to IDRS number "1483845470" or "148xxxxxxx" until the transaction code TC 971 action code AC 111 can be seen pending on MFT 30 on command code CC IMFOL.

	• When the TC 971 AC 111 posts to the account, the unpostable will be closed with a URC "6" and a CCC "3". • A TC 971 AC 506 with a MISC field of "WI PRP DDB" is input in a batch process. Due to the timing of the batch processes, the TC 971 AC 506 may not be viewable for several weeks. • The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks. • Assistors should not input the reversal marker.
2 The return is deemed identity theft due to no response from the taxpayer and the suspense period is expired - returns for tax year 2021 and prior OR Returns are for tax years 2022 or prior and it is between **Cycles 47 - 52,** 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)	• At the time of the identity theft determination, the unpostable is assigned to IDRS number 1483845470 or 148xxxxxxx. • The unpostable is closed with a URC "D". • A TC 971 AC 506 with a MISC field of "WI PRP DDB" is input in a batch process. Due to the timing of the batch processes, the TC 971 AC 506 may not be viewable for several weeks. • The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC 124 may not be viewable for several weeks. • Assistors should not input the reversal marker.
3 The return is deemed valid based on information from internal or external sources (these cases are generally worked within the first two weeks of the return going unpostable).	• The unpostable is closed in a batch process with a URC "0" and show IDRS number "148xxxxxxx". • A TC 971 AC 123 with a MISC field of "TPP RP" is input in a batch process on MFT 30 on CC IMFOLT or CC TXMODA. • The TC 972 AC 124 is input in a batch process. Due to the timing of the batch processes, the TC 972 AC

| | 124 may not be viewable for several weeks. |
| | • If the TC 971 AC 124 has not been reversed, do not input a reversal, a systemic reversal will be input. |

(2) The Integrated Automation Technologies (IAT) Taxpayer Verification Tool (TVT) will identify the unpostable condition, however an error message will appear that the unpostable could not be reassigned. Additional research will be required to determine if the unpostable is in the process of being closed or was closed by the RIVO IAT Batch Tool process.

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

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

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

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

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

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

IF	THEN
1 The return is deemed **non-identity theft** and the account contains any of the following: • The CC UPTIN/UPDIS shows UP 1260 is open/closed and is/was assigned to IDRS# 1483845470 or 148xxxxxxx	See paragraph 7 below

• CC UPDIS remarks d may or may not show IAT UNP 126 Batch • A TC 971 AC 123 may be posted to MFT 30 on CC IMFOLT or CC TXMODA with a MISC field "TPP RP". • A TC 972 AC 124 may or may not be present.	
2 The return is deemed **identity theft** and the account contains any of the following: • The unpostable is assigned to IDRS number 1483845470 or 148xxxxxxx. • A TC 971 AC 111 may or may not be posted to MFT 30 on CC IMFOLT or CC TXMODA. • The unpostable has been closed, the CC UPTIN/UPDIS remarks field may contain "Batch IDT No Response" or "Batch IDT Archive No Response". • A TC 972 AC 124 may or may not be present.	See paragraph 8 below

IRM 25.25.6.5.5.2.1 - Removed TVT update notice.

(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 and to release the refund

IF	THEN
1 • The taxpayer's return data was posted to MFT 30 but was reversed by Return Integrity Verification Operations (RIVO) • The account contains a reversed/unreversed transaction code TC 971 action code AC 129 • The account **does not** contain a TC 971 AC 052 **or** the account contains a TC 971 AC 052 with a MISC field of "RRPIDT" **Note:** The TC 971 AC 052 shows the return was selected by the RIVO filters for income and withholding verification and therefore the income and withholding on the return must be	• Update the address, as necessary. • Reinstate the original return using the IAT xMend tool and issue the refund. (Post delay the adjustment by 1 cycle if inputting an address change.) • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • When inputting a TC 972 AC 129, the TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown **Last 6 DLN_NONIDT**

verified prior to releasing the refund.	• If an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the return in question) is present, input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522. • Document the call in Account Management Services (AMS) as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • 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 after 6 week timeframe.

IRM 25.25.6.5.5.2.3(3) - Removed TVT update notice.

(3) **#** ███████████████████████████████████████
██
███████████████████████████████████████ **#** Use the
chart below to resolve the account and advise the taxpayer:

IF	THEN
1 The wages and withholding do not verify per command code CC IRPTR **#** █████████ ████████████████████████ ████████████████████ **#** . **Note: #** █████████████████ ███████████████████████ ████████████████████████ ████████████████████████ █████████████████████ **#** **OR** The income verifies per CC IRPTR, however CC BMFOLP **#** ███████████ ████████ **#** for the company for the tax year in question. **OR** The taxpayer identification number on the return is an Individual Taxpayer Identification Number (ITIN) **and #** ████ ████████████████████████ ████████████████████ **#** . **OR** The CC IRPTR data contains one of the following statements:	• Update the address, as necessary. • Input a TC 971 AC 850 if not already present. • Reinstate the return data using the IAT xMend tool with a hold code "4". (If inputting an address change or a TC 971 AC 850 - post delay the adjustment by 1 cycle.) • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • When inputting a TC 972 AC 129, the TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown **Last 6 DLN_NONIDT** • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971

• **#** ███████████████████████ 　　　**#** ██████████ • **#** ███████████████████ 　　　　**#** █████████ • **#** ████████████████ 　　　　　**#** ████████████	AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522. • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Advise the taxpayer to allow 9 weeks to complete the processing of the return. Advise the refund will be issued as a paper check. Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit 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.
2 The wages and withholding verify per CC IRPTR within tolerance **#** ████████	• Update the address, as necessary. • Input a TC 971 AC 850 if not already present

██████████████████████ ████████ **#** including amounts claimed on Form 8959, *Additional Medicare Tax*, and **#** ████████████████████ ██████████████████████ ████████ **#** . **OR** The income on the return is from **#** ██ ██████████████████████ ██████████████████████ ██████████████████████ ██████████████████████ ████████ **#** or the federal withholding verifies within tolerance **#** ████ ██████████████████████ **#** .	• Reinstate the return data using the IAT xMend tool with a hold code "0". (If inputting an address change or a TC 971 AC 850 - post delay the adjustment by 1 cycle.) • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • When inputting a TC 972 AC 129, the MISC field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown **Last 6 DLN_NONIDT** • If the account contains an unreversed TC 971 AC 121 or a TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the return in question), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a TC 971 AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972/ AC 506 "WI IVO IRSERR", see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972/ AC 522 "WI RICS NOIDT", Exhibit 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 972 AC 522.

	• Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
	• Advise the taxpayer to allow 9 weeks to receive the refund and that the refund will be issued as a paper check. If they have not received their refund after 9 weeks, advise the taxpayer to review the refund information on 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 after 6 week timeframe.

IRM 25.25.6.6(1)(2)(6)(7) - Added reference to Communication Skills and revised TPP letter marker information and timeframes. Revised specific marker guidance.

(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 IRM 21.1.1.4, Communication Skills, instructions on every call.

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. **Note:** The TPP letter is **not** required when authenticating in-person at a TAC office with required identification documents. See how to locate which TPP letter was issued to the caller: • TPP letters can now be found on CC ENMOD under the History section. • TPP letter markers will no longer generate on CC IMFOLT/TXMOD TPP Letters: 4883C 5071C - A new notice format will be issued beginning January 2024. 5447C 5747C 6330C 6331C 6167C • Letter 5216 - Does not generate on IDRS - AMS	CC ENMOD will show IDRS #, TPP letter number and tax period Example of what will post on CC ENMOD. 14850XXXXX XXXXCLTR 14850XXXXX 202X12 **Note:** The new 5071C notice marker can be found on CC ENMOD/IMFOLE. The TPP notice marker will show up as <<**TC 971 AC 123 MISC> 5071C SENT 202312**>>. However, if the entity is not established on the account, you can find the letter marker on CC IMFOLE. **For all TPP Letters, receipt timeframes are as follows:** ▸ **If the TPP letter marker is present on CC ENMOD/IMFOLE, callers should allow 14 days to receive the letter. (For Letter 5447C going to a foreign address allow 30 days)** ▸ **If the TPP letter marker is NOT present on CC ENMOD/IMFOLE, and the UNP 126 RC ”0” is present on CC UPTIN and is within 21 days from date of the call, callers should allow 21 days to receive the letter. (For Letter 5447C going to a foreign address allow 30 days)**

notes should show if letter was issued	
TPP accounts previously marked with TPP letter marker TC 971 AC 123 MISC XXXXC SENT will still appear on CC IMFOLT/TXMOD. **There may be some accounts that show the TPP letter marker on CC ENMOD and CC TXMOD	CC TXMOD shows transaction TC 971 AC 123 with the TPP letter number in the miscellaneous field Ex. TC 971 AC 123 MISC>XXXXC SENT **Reminder:** Due to programming issues, CC TXMOD may show multiple TPP letter markers, and in some instances, multiple letters may have been issued in error. If the caller asks about multiple letters and there is no other UNP 1260 associated with the duplicate letters, apologize to the taxpayer for the error. Some taxpayers may or may not have already authenticated.
Letter 4883C, Potential Identity Theft during Original Processing	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)
Letter 5447C, Potential Identity Theft during Original Processing; Foreign Address or 5447SP - Spanish version	Issued on accounts for returns filed with an 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 **Note:** **A new notice format is going to be issued beginning January 2024. The new notice format will only be used when the initial TPP notice is sent. If the notice has to be reissued, the correspondex version of the letter must be used. The new	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

notice format cannot be reissued by employees, the Letter 5071C correspondex letter will be the reissue letter.	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 the new TPP pilot. • If the caller was issued the Letter 6330C, employees will use procedures for Letter 4883C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6330C = 4883C
Letter 6331C, Potential Identity Theft during Original Processing with Online Option	Issued on accounts as part of the new TPP pilot. • If the caller was issued the Letter 6331C, employees will use procedures for Letter 5071C to address the inquiry throughout the IRM. • The pilot letter **cannot** be reissued, therefore the corresponding letter below must be issued if the TP did not receive, misplaced/lost or did not receive the letter, the corresponding letter will be issued. Letter 6331C = 5071C
Letter 6167C, Identity Authentication Incomplete (IMF)	Issued in response to a TPP fax/correspondence case that contained incomplete or invalid TPP authentication documentation
Letter 5216, Taxpayer Cannot Authenticate	Issued when a taxpayer has tried authentication on the phone and was referred to a TAC or a paper response was received and the taxpayer failed authentication even after a subsequent request is made for correct or missing TPP documentation.

	**The Letter 5216, Taxpayer Cannot Authenticate, can only be issued one time.

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

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

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

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

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

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

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

IF	THEN
1 The taxpayer received a TPP letter but the taxpayer has **not filed** a return. **OR** The taxpayer tried to file their return electronically but it was rejected by the IRS because their TIN had been previously used to file a return **and** the account has TPP indicators.	See IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research.
2 The taxpayer is calling in response to the Letter 5747C, Potential Identity Theft during Original Processing - TAC AUTH ONLY **and filed** the return in question.	Advise the taxpayer to follow the instructions in the letter. • Visit the local TAC for assistance, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non TPP Assistors, for additional guidance. **Exception: #** ██████████████████ ████████████████████ ████████████████████ ████████████████████ ████████████████████ ████████████████████ ████████████████████ ████████████████████ ████████████████████ **#** .
3 The taxpayer states they received one of the TPP letters addressed to them, they filed a return, **and** they **have not** contacted TPP or previously authenticated.	See IRM 25.25.6.6.1, Procedures for when the Caller has Received a Taxpayer Protection Program (TPP) Letter.
4 The taxpayer states they have filed	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.

a return **and** received the TPP letter but lost it.	
5 The taxpayer has **not** received a TPP letter, they filed a return and the **processing time frame has been met** per paragraph 5 above.	See IRM 25.25.6.6.2, Procedures for when the Caller has Not Received or Lost the Taxpayer Protection Program (TPP) Letter.
6 The taxpayer states they filed a return and CC UPTIN shows a closed UNP 1260 with URC "0" (IDRS # 148xxxxxxx) **and/or** CC IMFOLT or TXMODA shows a TC 971 AC 123 with a MISC field "TPP RP". OR The taxpayer states they did not file the return in question, follow IRM 25.25.6.6.3, Taxpayer Claims Identity Theft - Research.	• **#** ██████████████████████ ██████████████████████ ██████████████████████ ██████████ **#** ██████ • **#** ██████████████████ ████████████████ **#** • Document the call in AMS as appropriate, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries • Advise the taxpayer that although it may take up to 9 weeks to complete the processing of the return, if expecting a refund, they can visit Where's My Refund?, on irs.gov or on the IRS2Go mobile app after 2 - 3 weeks, to check the refund status, see IRM 21.4.1.4, Refund Inquiry Response Procedures, for additional information. • The taxpayer may call toll-free, 800-829-1040 (267-941-1000 for International taxpayers), if they don't have access to the internet or for additional assistance after the 9 week timeframe.
7 The taxpayer states they have previously authenticated and have not received their refund or notice. **Note:** Review IRM 25.25.6.3.5, Identity and Tax Return Verification Service - TPP Online Authentication, for timeframes and additional information if taxpayer	• Determine if the taxpayer has allowed the appropriate processing time frame of 9 weeks (or 16 weeks if fax/mail) from the date they authenticated. • If the taxpayer has not allowed 9 or 16 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

states they completed online authentication.	Refund?, on irs.gov or on the IRS2Go mobile app for refund status. • If the taxpayer has allowed the appropriate time frame, proceed with the instructions below. • Research the account. If the TPP issue has been resolved, see IRM 25.25.6.6.4, Taxpayer Protection Program (TPP) Issue Resolved - Refund Not Received. • If the TPP issue has not been resolved, see IRM 25.25.6.6.5, Taxpayer Protection Program (TPP) Issue Not Resolved.
8 The caller is a third-party (not a Power of Attorney (POA)) and the taxpayer is not available	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.
9 The Letter 5216, *Taxpayer Cannot Authenticate*, was issued	• Advise the caller to follow the guidance in the letter. • If the account was accessed in AMS, document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • If the account was not accessed in AMS, no other account actions are required.
10 **#** ███████████████████ ████████████████ ████████████ ██████████ ████████ ██████ **#** ████	• **#** ████████████ ████████████ ████████ **#** • **#** ████████ ████████████ ████████████ ████████████

<table>
<tr><td></td><td>
- #

- #
</td></tr>
<tr><td>
#

#
</td><td>
- #

- #
</td></tr>
<tr><td>
12
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
</td><td>
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.

- Do not transfer to TPP
- Apologize to the taxpayer and advise there is no identity theft issue
- Ask them to disregard the letter
</td></tr>
</table>

		• Follow IRM procedures based on the account status.

IRM 25.25.6.6.1(3) - Revised TPP letter guidance. Clarified Non-TPP assistors should transfer the caller to the TPP line and provide TPP phone number.

(3) Follow the instructions in the chart below to advise the taxpayer and resolve the inquiry:

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

IF	AND	THEN
1 The caller does not have the letter with them.	The caller states they filed a return.	- Advise the caller to locate the letter and follow the instructions in the letter. - If the letter needs to be reissued, see IRM 25.25.6.6.2, Procedures for when the Caller Has Not Received or Lost the Taxpayer Protection Program (TPP) Letter. Taxpayers issued Letter 4883C/SP (or 6330C) or Letter 5447C/SP must call the number in the letter. Taxpayers issued Letter 5071C/SP (or 6331C) can access the Identity and Tax Return Verification Service website or call the number listed in the letter. Advise the taxpayer using the online Identity and Tax Return Verification Service website is safe and the fastest way to authenticate their identity. Remind the caller they **must** have the following documents when they call or access the website: - The TPP letter (the taxpayer **must** have the control number off the TPP letter to authenticate online) - A copy of the return they filed (current year/prior year) - A copy of the return for the year prior to the one in question - (if they filed one)

		• Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. • Taxpayers with a Letter 5747C/SP must visit the Taxpayer Assistance Center (TAC) to authenticate or call the TPP line if they did not file the return in question, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for additional guidance. **Exception: #** ███████████████ ████████████████████ ████████████████████ ████████████████████ ████████████████████ ████████████████████ ████████████████████ ████████ **#** . 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.
2 The caller has the TPP letter with them.	The caller states they filed a return.	Advise the caller they should have the documents listed in the letter when they attempt to authenticate on the phone, online or in-person to assist with responding to questions (see list below). • Taxpayers with Letter 4883C/SP, 6330C/SP. - If they have the information to continue with TPP authentication, transfer the caller to the TPP line English - #1018 Spanish - #1019 *Provide taxpayers the TPP toll-free number 800-830-5084 (also listed in the

		letter) and hours 7:00 a.m. to 7:00 p.m. (local time), Monday through Friday, in case they have to call back.
		• Taxpayers issued Letter 5071C/SP, 6331C/SP or 5447C/SP- Advise the caller to access the Identity and Tax Return Verification Service website to complete authentication, or if unable to successfully authenticate online, they may call the number listed in the letter.
		Remind callers of requested documents:
		• The TPP letter (the taxpayer **must** have the control number off the TPP letter to authenticate on the Identity and Tax Return Verification Service
		• A copy of the return they filed (current year/prior year)
		• A copy of the return for a year prior to the one in question - (if they filed one and have an available copy for additional high risk authentication questions)
		• Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc.
		• Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
		Taxpayers with a Letter 5747C/SP must visit the Taxpayer Assistance Center (TAC) to authenticate or call the TPP line if they did not file the return in question, see IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors, for additional guidance.
		Exception: # ███████████████████████

		████████████████████ ████████████████████ ████████████████████ ████████████████████ **#** . If referring the caller to the TAC, advise the caller the letter should be taken to the TAC appointment, however the letter is **not** required to continue with the authentication process in-person. Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
3 The taxpayer states they have received a TPP letter (Letter 4883C/SP (or 6330C), Letter 5071C/SP (or 6331C), Letter 5447C/SP, or Letter 5747C/SP).	The taxpayer states they filed a return and have received their refund.	• Thank the caller for the information and advise them to disregard the letter. • If the account contains an unreversed TC 971 AC 129 and/or TC 971 AC 124, input a TC 972 AC 129 and/or TC 972 AC 124 (as applicable), Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • When inputting a TC 972 AC 129, The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and NONIDT literal. The underscore must be used, as shown, **Last 6 DLN_NONIDT** The IAT TVT tool has been updated with MISC field updates. • Document the call in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS), select "Other Entity" as the issue.

IRM 25.25.6.6.2(3)(4) - Updated Note on TPP letter markers and timeframes and added 5747C Exception.

(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
1 The address provided by the caller matches the address of the return filed, see CC TRDBV or MeF file record. **Note:** Consider minor street or state spelling errors (including Major City	• 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

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. **Caution:** The TPP letter must be issued to the address on the return. If the caller states they moved, refer to box 2 instructions.	use in the letter, Exhibit 25.25.6-2, Manually issuing the Letter 4883C/SP, Potential Identity Theft during Original Processing, or Exhibit 25.25.6-3, Manually issuing the Letter 5447C/SP, Potential Identity Theft during Original Processing, Foreign Address, Exhibit 25.25.6-5, Manually issuing the Letter 5071C/SP, Potential Identity Theft During Original Processing with Online Option. • Advise the caller of the following: ♦To allow 14 days to receive the letter (30 days for Letter 5447C) ♦To follow the instructions in the letter ♦ They must have the following documents when calling the TPP phone line: ♦The TPP letter ♦A copy of the return they filed (current year/prior year) ♦A copy of the return for the year prior to the one in question - (if they filed one and they have it available) ♦Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 The address provided by the caller does not match the address of the return filed(for example, the caller may have moved since filing of the return). **Note:** If there is a pending address on ENMOD due to a recent change, the taxpayer must still visit a TAC to authenticate.	• 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. **Note:** TPP assistors see IRM 25.25.6.3.2, Referring the Caller to

<table>
<tr>
<td></td>
<td>

the Taxpayer Assistance Center (TAC) - Taxpayer Protection Program (TPP) Toll-Free Assistors.

- Advise the caller to submit a change of address with the post office or File Form 8822, IMF Change of Address Request, if necessary.
- Document the authentication results and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

</td>
</tr>
</table>

IRM 25.25.6.6.3(3) - Added marker guidance.

(3) Research the account for TPP indicators, see IRM 25.25.6.1.7, Taxpayer Protection Program Overview. If the taxpayer states they did not file the return, follow the chart below for the necessary account actions and to respond to the taxpayer:

Note: # ███████████████████████████████████████
███████████████████████████████████████
███████████████████████ **#**

IF	THEN
1 The identity theft return is unpostable (UP) 126 reason code (RC) "0"	See IRM 25.25.6.6.3.1, Procedures for Resolving the Account when the Identity Theft Return is Unpostable (UP) 126 Reason Code (RC) "0"
2 The identity theft return is posted or UP 147 **and** the account contains an unreversed transaction code TC 971 action code AC 129	See IRM 25.25.6.6.3.2, Procedures for Resolving the Account when the Identity Theft Return is Posted or Unpostable 147 and the Account contains an Unreversed Taxpayer Protection Program (TPP) Indicator
3 - The identity theft return is on MFT 32 - identified with a TC 971 AC 111 on MFT 30 and a TC 976 on MFT 32 **OR**	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

- The identity theft return has been archived - the return was never processed - and the return is **not** posted to MFT 30 as a TC 150 or on MFT 32 as a TC 976 **AND** - CC TRDBV "CODES" screen for the return contains an unpostable code 126 unpostable reason code "0" and may not be viewable on CC UPTIN **AND** - CC ENMOD contains a TC 971 AC 506 with a MISC field of "WI PRP DDB"	
4 The account contains multiple returns and none of the returns were filed by the taxpayer	See IRM 25.25.6.5.2.3, Multiple Returns and the Taxpayer Did Not File Any of the Returns

IRM 25.25.6.6.3.1(4) - Added Note to use the TVT tool unless it is unavailable, employees would input actions manually.

(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: Beginning in CYCLE 202447, 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 on or after CYCLE 202447, 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. If the unpostable is assigned to an unpostable team, use CC UPASG with definer "R" to reassign the UNP 126 to yourself. See IRM 3.12.32.18.1, Command Code UPASG-Screen Formats, for instructions.

IF	AND	THEN
1 A 2023 or 2022 tax year return needs to be moved **TO** the MFT 32 module	It is between Cycles **1 - 46**, see IRM 3.30.123-2, 2024 ECC-MTB Posting Cycles, calendar to check current cycle (find today's date to	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 1 - 46 and Cycles

as an identity theft return	identify the current cycle) AND The account **contains** an unreversed transaction code TC 971 action code AC 527 on CC ENMOD	47 - 52, to close the UP 126 and move the identity theft return. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. • Use the return address code "TP" and signature code "KA". **Note:** Employees on Cincinnati Service Center (CSC) IDRS will input the letter with return address code "CP" and the signature code "KA". • Use suggested paragraphs **C7acwy&** as applicable. For International taxpayers, use paragraphs "**C7acwy:**". Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI AM OTHER". **Exception:** If the account is a "first time filer" account and the

<table>
<tr><td></td><td></td><td>entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established.

• For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts.
• For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP.
• If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).
• If 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.

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

• If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC</td></tr>
</table>

		972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the Internal Revenue Service (IRS). Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 ANY tax year return (CURRENT OR PRIOR YEAR) deemed an identity theft return	It is between Cycle **47 - 52**, 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) AND The account **contains** an	• Close the unpostable using CC UPRES with a unpostable resolution code (URC) "D". • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated,

| | unreversed transaction code TC 971 action code AC 527 on CC ENMOD | update the address for the TP calling. Do not change the address for the other TP.
• Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address.
• Use the return address code "TP" and signature code "KA".

Note: Employees on CSC IDRS will input the letter with return address code "CP" and the signature code "KA".

• Use suggested paragraphs **C7acwy&** as applicable. For International taxpayers, use paragraphs "**C7acwy:**". Do not include any paragraph referring the taxpayer to the online IPPIN service.
• For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.
• For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP.
• Input a TC 971 AC 506 with MISC field "WI AM OTHER".

Exception: If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established.

• For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" on both accounts.
• For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM |

		OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If 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. **Exception:** If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established. • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the

		taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
3 A 2021 or prior year return needs to be treated as an identity theft return	It is between Cycle **1 - 46**, 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) AND The account **contains** an unreversed transaction code TC 971 action code AC 527 on CC ENMOD	Follow procedures in **Box 2 above Then** section for resolution
4 A 2023 or 2022 tax year return needs to be moved **TO** the MFT 32 module as an identity theft return	It is between Cycle **1 - 46**, 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	• 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 1 - 46 and Cycles 47 - 52, to close the UP 126 and move the identity theft return. • Verify the taxpayer's address and update, as necessary.

	The account **does not contain** an unreversed TC 971 AC 527 on CC ENMOD	• For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP" **Note:** Employees on CSC IDRS will input the letter with return address code "CP" and the signature code "KA". • Use suggested paragraphs **C7acwy&** as applicable. For International taxpayers, use paragraphs "**C7acwy:**". Do not include any paragraph referring the taxpayer to the online IPPIN service. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. **Exception:** If the account is a "first time filer" account and the entity is not established; the TC

		971 AC 506 cannot be input due to the entity not being established. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both accounts. • For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the 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. **Exception:** If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established. • If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action

		Code AC 124, or Action Code AC 129 Input Screen.
		• If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return.
		• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.
		• If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.
		• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
5 ANY tax year return (CURRENT OR PRIOR YEAR) deemed an identity theft return	It is between Cycle **47 - 52**, 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 The account **does not contain** an unreversed TC 971 AC 527 on CC ENMOD	• Close the unpostable using CC UPRES with a URC "D". See Unpostable 126 job aid for input instructions. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP

<table>
<tr>
<td></td>
<td></td>
<td>

calling. Do not change the address for the other TP.

- Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP"

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

and the signature code "KA".

- Use suggested paragraphs **C7acwy&** as applicable. For International taxpayers, use paragraphs "**C7acwy:**". Do not include any paragraph referring the taxpayer to the online IPPIN service.
- For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.
- For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP.
- Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506.

Exception: If the account is a "first time filer" account and the entity is not established; the TC 971 AC 506 cannot be input due to the entity not being established.

- For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1" on both accounts.

</td>
</tr>
</table>

		- For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. - If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), take no action to release the refund, see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). - If 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. **Exception:** If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established. - If the account contains an unreversed TC 971 AC 129, input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. - If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide

		the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return.
		• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.
		• If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.
		• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
6 A 2021 or prior year return needs to be treated as an identity theft return	It is between Cycle **1-46**, 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) AND The account does not **contain** an unreversed transaction code TC 971 action code AC 527 on CC ENMOD	Follow procedures in **Box 5** above **Then** for resolution.

IRM 25.25.6.6.3.2(2) - Added Note regarding inputting TC 971 AC 129 reversals and required use of a MISC field.

Any line marked with a # is for Official Use Only   153

		the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return.
		• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return.
		• If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS.
		• Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
6 A 2021 or prior year return needs to be treated as an identity theft return	It is between Cycle **1-46**, 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) AND The account does not **contain** an unreversed transaction code TC 971 action code AC 527 on CC ENMOD	Follow procedures in **Box 5** above **Then** for resolution.

IRM 25.25.6.6.3.2(2) - Added Note regarding inputting TC 971 AC 129 reversals and required use of a MISC field.

(2) Take the following actions to resolve the account when the identity theft return is posted to the account and the account contains an unreversed transaction code TC 971 action code AC 129 or TC 971 AC 124, **OR** the return is unpostable (UP) 147 and the account contains an unreversed TC 971 AC 129:

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

IF	THEN
1 The account **contains** an unreversed TC 971 AC 527 on command code CC ENMOD	• Input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and IDT literal. The underscore must be used, as shown, Last 6 DLN_IDT Ex. MISC> 123456_IDT • Do not open a control base. • If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the document locator number (DLN) in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. • If the taxpayer states they received a refund from the identity theft return, see IRM 21.4.5.12, How to Repay an Erroneous Refund or Return an Erroneous Refund Check or Direct Deposit, to advise the taxpayer to return the refund and initiate Erroneous Refund Procedures. • See IRM 25.23.2.8.6.1.1, Resolving Tax-Related Accounts with TC 971 AC 527. • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address.

	• Use the return address code "TP" and signature code "KA".
	Note: Employees on Cincinnati Service Center (CSC) IDRS will input the letter with return address code "CP" and the signature code "KA".
	• Use suggested paragraphs **C7acwy&** as applicable. For International taxpayers, use paragraphs "**C7acwy:**". Do not include any paragraph referring the taxpayer to the online IPPIN service.
	• For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.
	• For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI AM OTHER" as applicable, on both accounts.
	• For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI AM OTHER" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP.
	• If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), take no action to release the refund, see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).
	• If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the Internal Revenue Service (IRS). Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return.
	• If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 16 weeks from the received date of their return.

	- If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. - Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
2 The account **does not contain** an unreversed TC 971 AC 527 on CC ENMOD	- Input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. The TC 972 AC 129 must contain the MISC field, showing the last six digits of the return DLN and IDT literal. The underscore must be used, as shown, Last 6 DLN_IDT Ex. MISC> 123456_IDT - Do not open a control base. - If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. - If the taxpayer states they received a refund from the identity theft return, see IRM 21.4.5.12, How to Repay an Erroneous Refund or Return an Erroneous Refund Check or Direct Deposit, to advise the taxpayer to return the refund and initiate Erroneous Refund Procedures. - Verify the taxpayer's address and update, as necessary. - For IDT returns with a filing status of MFJ and the TPs normally file MFJ, update the address for both TPs. - For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. - Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP"

| | **Note:** Employees on CSC IDRS will need to input the letter with return address code "CP".

and the signature code "KA".

- Use suggested paragraphs **C7acwy&** as applicable. For International taxpayers, use paragraphs "**C7acwy:**". Do not include any paragraph referring the taxpayer to the online IPPIN service.
- For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.
- For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP.
- Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506.
- For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1", on both accounts.
- For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP.
- If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition).
- If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return.
- If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 16 weeks from the received date of their return. |

	- If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. - Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
3 The identity theft return is UP 147	- Take no action to resolve the UP 147. - Input a TC 972 AC 129, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. - If the account contains an unreversed TC 971 AC 121 or TC 971 AC 124 (the DLN in the MISC field of the TC 971 AC 124 matches the DLN of the identity theft return), input a TC 972 AC 121 or TC 972 AC 124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen. - Verify the taxpayer's address and update, as necessary. - For IDT returns with a filing status of MFJ and the TPs normally file MFJ, update the address for both TPs. - For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. - Send a Letter 4674C, Identity Theft Post-Adjustment Victim Notification Letter, to the verified address. Use the return address code "TP" and signature code "KA". **Note:** Employees on CSC IDRS will need to input the letter with return address code "CP" and the signature code "KA". - Use suggested paragraphs **C7acwy&** as applicable. For International taxpayers, use paragraphs "**C7acwy:**". Do not include any paragraph referring the taxpayer to the online IPPIN service. - For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs.

	- For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. - Input a TC 971 AC 506 with MISC field "WI PRP OTHER1" per Exhibit 25.25.4-1, Miscellaneous Fields Used When Inputting Transaction Code TC 971 Action Code AC 506. - For IDT returns with a filing status of MFJ and the TPs normally file MFJ, input a TC 971 AC 506 with the MISC field "WI PRP OTHER1", on both accounts. - For IDT returns with a filing status of MFJ and the TPs are unrelated, input the MISC field "WI PRP OTHER1" for the TP calling. Input the MISC field of "WI PRP DDB" for the other TP. - If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). - If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. - If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. - If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return into the IRS. - Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IRM 25.25.6.6.6(1) - Updated guidance to transfer caller to TAC appointment line and provide the phone number in case they are unable to get through.

(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: # ███████████████████████████████████████
██
███████████████████ **#**

IF	THEN
1 The caller cannot provide a verifiable address or the caller has received or was issued a Letter 5747C Potential Identity Theft during Original Processing - TAC AUTH ONLY (SP - for Spanish)	• If the caller cannot provide a verifiable address, advise the caller they must go to the TAC - **#** ████████████████ ████████████████████ ████████████ **#** . **Exception: #** ███████████████ ████████████████████ ████████████████████ ████████████████████ ██████████████ **#** . • If Letter 5747C Potential Identity Theft during Original Processing - TAC AUTH ONLY, was received, advise the caller they must visit the TAC to authenticate or call the TPP line if they did not file the return in question. • The caller must take the following information when going to the TAC • The TPP letter - (if they have it they should bring it to the appointment, but the TAC employee will not require it to authenticate) • A copy of the return they filed (current year/prior year) • A copy of the return for a year prior to the one in question (if they filed one and have an available copy for additional high risk authentication questions)

	• Any supporting documents for each return such as Forms W-2, Forms 1099, Schedule C, Schedule F, etc. • The caller must take a physical copy of their identification document/s needed to authenticate their identity at the TAC, see IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC. • Advise the caller you will transfer them to the TAC appointment line. • You should also provide the caller with the toll-free TAC Appointment Line number (844-545-5640) to schedule an appointment. Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone; in case they are unable to get through. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Transfer the caller to the TAC Appointment line: English - 1055 Spanish - 1056
2 If the caller states they are unable to go to the TAC **#** ██ **#**	• Advise the caller they can mail legible copies of their information and documentation (listed in the block 1 above) to: Internal Revenue Service, 3651 S IH 35, Stop 6579 AUSC Austin, TX 73301. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries. • Notate the caller was directed to visit a TAC but stated they are unable to go and the reason why.

	• Advise the caller to allow 16 weeks from the date they mailed their response to receive their refund or additional correspondence. • No other account action is necessary.

IRM 25.25.6.7 - Removed TVT update notice and added Cycles 1-46 guidance on 2021 and prior year returns deemed identity theft.

(1) The MFT 32 module will contain tax returns that are known instances of identity theft. During **Cycles 1 - 46** of the current year, only unprocessed current tax year and the preceding tax year returns (for example, 2023 and 2022) can be moved/posted to the MFT 32 module or moved from the MFT 32 module to the MFT 30 module. However, during **Cycles 47 - 52**, **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 2023 or preceding tax year 2022 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 1 - 46**, take the following actions in the chart below:

Caution: Beginning in Cycles **202447 - 202452**, 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 cycle **202447**, 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 **Cycles 47 - 52**, follow the instructions in Box **4** 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. If the unpostable is assigned to an unpostable team, use CC UPASG with definer "R" to reassign the UNP 126 to yourself. See IRM 3.12.32.18.1, Command Code UPASG-Screen Formats, for instructions.

IF	AND	THEN
1 One OR Multiple returns for tax year 2023 or 2022 AND They are unpostable UNP 126 reason code RC "0".	The return(s) is/are deemed identity theft AND It is between **Cycles 1 - 46**, 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)	• On MFT 30, input a TC 971 AC 111 with MISC field of the return DLN being moved to the MFT 32 module, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action code AC 111 Input Screen. No posting delay code is needed. • If the TVT tool is not available, access the UNP 126 job aid for assistance with closing the unpostable manually, if needed • Using CC UPRES, close the unpostable(s) with a unpostable resolution code (URC) "6" include a computer condition code (CCC) "3" and use a post delay by using the REL CYC field 48. • Using CC UPRES, close the unpostable with a URC **6** include a CCC **3**. • When closing the Unp 1260, the release cycle in field 48 must be TWO cycles from the current cycle (i.e., if today's cycle is 202425 the release cycle must be 202427, it cannot be left blank or it will cause the identity theft return to post on MFT 30) 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) • Review your action prior to transmitting and ensure the REL CYC field 48 is included on CC UPRES, otherwise it can also cause an Unpostable transaction. **Note:** If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3". • If the account contains an 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. **Exception:** If the account is a "first time filer" account and the entity is not established; the TC 972 AC 121 or TC 972 AC 124 cannot be input due to the entity not being established. • If the account contains an 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.
2 Multiple returns for tax year 2023 or 2022 AND	One return is deemed identity theft AND One return is deemed NON-Identity theft (valid	• For the identity theft return, On MFT 30, input a TC 971 AC 111 with MISC field of the return DLN being moved to the MFT 32 module, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action

| They are UP 126 RC "0" | and identity theft returns are unpostable)

AND

It is between **Cycles 1 - 46**, 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) | Code AC 111 Input Screen. Verify the DLN # entry to avoid processing delays.
• If the TVT tool is not available, access the UNP 126 job aid for assistance with closing the unpostable manually, if needed
• For the identity theft return, using CC UPRES, close the unpostable with a URC "6" include a CCC "3" and use a post delay by using the REL CYC field 48.
• When closing the Unp 1260, the release cycle in field 48 must be TWO cycles from current cycle (i.e., if today's cycle is 202425 the release cycle must be 202427, it cannot be left blank or it will cause the identity theft return to post on MFT 30) 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)
• Review your action prior to transmitting and ensure the REL CYC field 48 is included on CC UPRES, otherwise it can also cause an Unpostable transaction.

Note: If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3".

• For the non-identity theft valid return that is UP 126 RC "0" follow See IRM 25.25.6.5.2.1.1, Multiple Returns and the Taxpayer's Return is Unpostable 126 Reason Code **0**, to resolve the unpostable. Include a release cycle in the REL CYC field 48 on CC UPRES. The release cycle must be TWO cycles from the current cycle (i.e., if today's cycle is 202425 my release cycle must be 202427, it cannot be |

		left blank or it will cause the identity theft return to post on MFT 30)
3 The identity theft return is UP 126 RC "0" and is for tax year 2023 or 2022.	There is a valid TC 150 posted on the account AND It is between Cycles **1 - 46**, 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)	• For the unpostable identity theft return, input TC 971 AC 111 on the MFT 30 module, see Exhibit 25.25.6-8, Command Code CC FRM77 Transaction Code TC 971 Action Code AC 111 Input Screen. • Using CC UPRES, close the unpostable with a URC "6" include a CCC "3". • The release cycle must be TWO cycles ahead of the current cycle (i.e., if today's cycle is 202425 my release cycle must be 202427, it cannot be left blank or it will cause the identity theft return to post on MFT 30) 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) • If the TVT tool is not available, access the UNP 126 job aid for assistance with closing the unpostable manually, if needed **Note:** If an IDRS error message appears "EXISTING CCC 3", post the return using CC UPRES with URC "0", and include in the remarks "EXISTING CCC 3".
4 PRIOR YEAR return 2021 and prior years deemed an identity theft return	It is between Cycle **1 - 46**, 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)	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. • Close the unpostable using CC UPRES with a unpostable resolution code (URC) "D". • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers

		(TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return to the IRS. • Document the authentication results, and other comments in

		AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.
5 ANY tax year return (CURRENT OR PRIOR YEAR) deemed an identity theft return	It is between Cycle **47 - 52**, 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)	• Close the unpostable using CC UPRES with a unpostable resolution code (URC) "D". • Verify the taxpayer's address and update, as necessary. • For identity theft (IDT) returns with a filing status of married filing jointly (MFJ) and the taxpayers (TPs) normally file MFJ, update the address for both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, update the address for the TP calling. Do not change the address for the other TP. • For IDT returns with a filing status of MFJ and the TPs normally file MFJ, address the letter to both TPs. • For IDT returns with a filing status of MFJ and the TPs are unrelated, only send the letter to the TP calling. Do not send a letter to the other TP. • If the taxpayer is the spouse on a jointly filed return and the refund is being held under the primary TIN due the multiple filing condition (DUPTIN), see IRM 21.6.7.4.5, Multiple Uses of Taxpayer Identification Numbers - CP 36F/TRNS36F (DUPTIN Filing Condition). • If the taxpayer states they will be filing a return, or was unable to file a return electronically, then the taxpayer must file a paper return by mail to the IRS. Provide the taxpayer with the Submission Processing Campus address for

		their state per Where to File - Forms and Payments. Advise the taxpayer to **not** attach the TPP letter to their return because it will delay the processing of the return. • If the taxpayer is filing a return, advise the taxpayer they can either expect their refund or a notice within 9 weeks from the received date of their return. • If the taxpayer is not required to file or has already mailed their return into the IRS, do not advise them to mail a return to the IRS. • Document the authentication results, and other comments in AMS, see IRM 21.2.2.4.5, Account Management Services (AMS). Select the appropriate issue, see Exhibit 25.25.6-7, Account Management Services (AMS) Issues for Taxpayer Protection Program (TPP) Inquiries.

IRM 25.25.6.8(2)(3) - Revised return processing guidance and updated ESTAB request information. Added TPP marker reversal instructions to other boxes.

(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.

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	THEN
1 RIVO Employee Actions The taxpayer's return was archived or deleted and needs to be sent to processing (returns moved to MFT 32 or that were archived/deleted in the	• If a copy of the return is provided, prepare the return to send to processing. If no copy was provided, continue below to obtain a copy. • Paper Returns - Check MFT 32 Reversal fax mailbox for the return copy (TXMOD may show a control

TPP process as an ID theft return). **Exception: #** ██████████ ████████████████ ████████████████ ████████████████ ████████████████ ████████████████ ████████████████ ████████ **#**	• with activity code" RCDRTXXXXX" OR • Paper returns - Check AMS "View Images" link for a copy of the return OR • Paper Returns - If no copy found from the above search, request the return using CC ESTABDV and allow 6-8 weeks to receive the return send a Letter 418C, Amended/Original return Unavailable; Copy Requested, to the taxpayer to request the return copy and include fax number **#** ████ ██████████ **#** • Monitor the account for the return copy and if it is not received within 45 days, follow dummy return procedures in box 2 below. • If Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP). • Once the copy of the return is obtained, continue with actions below. • All edits made on the return must be in "RED" ink, when possible • To prepare the paper or ELF/MeF return for processing, stamp the return in the upper left-hand corner using the RIVO stamp (this identifies the return should be treated as priority in SP). • Line through the DLN. • Make the following edits to the return. Edit Special Processing Code () "B" to the right of the entity section. Circle out any notation of SPC "M." • Circle out any notation of "copy" or "amended." • In the signature line notate "Do not Correspond for Signature" • If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the

		return, see IRM 3.11.3.8.2, Determining Received Dates.
		Note: Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information.
		• Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents.
		• If you are working an Identity Theft Assistance Request (ITAR) or Operations Assistance Request (OAR) follow procedures in IRM 25.25.2.10, Special Procedures for Returns Previously Identified as Identity Theft.
		• **If TAS issues an Operation Assistance Request (OAR) and the tax return must be sent to SP for processing. After all required actions are completed, the edited tax return **must** be sent to TAS for expedite processing. TAS will forward the return to SP. RIVO WILL NOT open a monitor control base if sending the return to TAS for processing. TAS will monitor the account.
		• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen
		• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 **WI IVO IRSERR**, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.
		• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC

	522 **WI RICS NOIDT**, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.
	• If there is a TC 971 AC 506 with **OMM** in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 **WI PRP OTHER1**.
	• If the return is in the Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons.
	• Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,RTP-MMDD,M,32RV (where MMDD is the month and day you are sending the return to SP) 1487355555,*
	• RIVO will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area.
	• Once RIVO has sent the return to be reprocessed, the TPP issue was resolved and SP is processing the return. Account research must be completed to determine the status of the return. Reprocessing timeframe is normally 6-8 weeks.
2 RIVO Employee Actions The return could not be obtained from Files or no response was received to the Letter 418C Amended/Original Return Unavailable; Copy Requested, and the return copy was not located on "View Images" or in fax mailbox	• The return must be reprocessed as a **Dummy Return**. • All edits made on the return must be in "RED" ink, when possible • Prepare a Dummy return with all information available on CC TRDBV and other applicable command codes including all forms and schedules. • Use the form type Form 1040 for all tax years. DO NOT use Form 1040A or 1040EZ or they will be rejected by SP.

	• Complete all entity entries with the name, address, filing status and TIN area of the return. Include dependent information. Use the taxpayer's most current address of record. Do not use CC IRPTR data as a valid address for the taxpayer. • Enter "Prepared by IRS - Do Not Correspond for Signature" on the signature line. • Edit the return in the upper left-hand corner using the RIVO stamp (this identifies the return should be treated as priority by SP). • For DLN requirements see IRM 21.5.2.4.23.11 (2) Reprocessing "Dummy" Returns. The same DLN cannot be used for certain returns, refer to the link above for conditions. • Make the following edits to the return. Edit Special Processing Code (SPC) "B" to the right of the entity section. Circle out any notation of SPC "M." • Edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return, see IRM 3.11.3.8.2, Determining Received Dates. **Note:** Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information. • Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents. • Once the return is ready to be sent to processing, update the control base on MFT 30 with the following information: CXX,RTP-MMDD,M,32RV (MMDD is the month and day you are sending the return to SP) 1487355555,*

	• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 **WI IVO IRSERR**, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 **WI RICS NOIDT**, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • If there is a TC 971 AC 506 with **OMM** in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 **WI PRP OTHER1**. • FRE will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. • Once RIVO has sent the return to be reprocessed, the TPP issue was resolved and SP is processing the return. Account research must be completed to determine the status of the return. Reprocessing timeframe is normally 6-8 weeks.
3 RIVO Employee Actions The MFT 32 monitor control is opened to RIVO with activity control "XXRTP-MMDD" by a NON-RIVO function	• FRE will review the MFT 32 listing for monitor controls with the following indicators to ensure subsequent actions below are completed. • Case controls will show activity field "XXRTP-MMDD" XX = AM is Accounts Management

	XX is the function who sent the return and MMDD is the month and day the return was sent to SP for reprocessing) • RIVO MFT 32 team will update Scheme Tracking and Referral System (STARS), update the return disposition to "DL" and add a note in STARS stating the reason the return is being deleted, see Exhibit 25.25.13-1, STARS Delete Reasons. • FRE will monitor the account and subsequently close the control once the return is posted or if research shows the return is in ERS or other SP area. • If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen • If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 **WI IVO IRSERR**, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified. • When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 **WI RICS NOIDT**, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. • If there is a TC 971 AC 506 with **OMM** in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 **WI PRP OTHER1**.

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

IF	THEN
1 NON-RIVO Employee Actions The attempt to move the valid return from MFT 32 on or after Cycle 47 failed and the return must now be reprocessed manually **Caution:** 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 **#** ▮▮▮▮▮▮▮▮▮▮ **#** . 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. Follow instructions for reversing the markers, but DO NOT forward the return to be processed and do not send a Form 4442 to RIVO. RIVO will take statute actions to post the return.	• The return can no longer be moved systemically and must be reprocessed. • If the return was Electronically (ELF) filed, request the return using command code CC TRPRT; if MeF file, request the return using Employee User Portal (EUP). Continue with bullet 4 for remaining actions. • If a paper return, initiate a Form 4442, *Inquiry Referral*, to RIVO using "RIVO - TPP" queue. Include "MFT 32 Reversal Request" the taxpayer was authenticated and add the DLN of the return to be moved from MFT 32 to MFT 30. Verify the DLN number before submitting. Reverse the account markers following bullets below. • Remember to review the address and update it to the valid return address. • All edits made on the return must be in "RED" ink, when possible • To prepare the return for processing, edit the return in the upper left-hand corner and write RIVO (to identify the return should be treated as priority). • Line through the DLN. • Make the following edits to the return. Edit Special Processing Code (SPC) "B." Circle out any notation of SPC "M." • Circle out any notation of "copy" or "amended." • In the signature line notate "Do not Correspond for Signature". • If not already present, edit the return received date on the return, see IRM 3.11.3.8.2.1, Types of Received Dates, for valid handwritten received dates. Use the "interest penalty date" in CC TRDBV, access code "IA" is equal to the received date of the return,

		see IRM 3.11.3.8.2, Determining Received Dates.
		Note: Do not take any action for any missing documentation. SP will correspond with the taxpayer for the missing information.
		• Send the return to SP for processing, see IRM 3.10.73.6, Batching Unnumbered Returns and Documents.
		• 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,*
		• If an unreversed TC 971 AC 121/124 is present on the module, input a TC 972 AC 121/124, see Exhibit 25.25.6-6, Transaction Code TC 972 Action Code AC 121, Action Code AC 124, or Action Code AC 129 Input Screen
		• If the taxpayer is not a victim of identity theft for the tax period of the return, and there is a transaction code TC 971 action code AC 506 posted in error, reverse the TC 971 AC 506 by inputting a TC 972 AC 506 **WI IVO IRSERR**, see Exhibit 25.23.2-9, IMF Only TC 972 AC 506 Tax-Related, Reversal of Identity Theft Case Closure, IRS Identified.
		• When reversing the TC 971 AC 506, if there is a TC 971 AC 522 posted in error for the same tax period, reverse the TC 971 AC 522 with a TC 972 AC 522 **WI RICS NOIDT**, see IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522.
		• If there is a TC 971 AC 506 with **OMM** in the MISC field on CC ENMOD for a different tax period, input a TC 971 AC 506 **WI PRP OTHER1**.
		• RIVO will monitor the account and subsequently close the control once the return is posted or if research

	shows the return is in ERS or other SP area.

Exhibit 25.25.6-6 - Updated to clarify TC 972 AC 129 reversals and the required use of the MISC fields.

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

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

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

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

Complete the fields of the CC FRM77 as shown below:

- The TIN, MFT, TX-PRD and NAME fields will auto populate. Do not make any changes to the fields.
- Input **972** in the **TC** field.
- Input the **matching posted date of the TC 971 AC 121, the TC 971 AC 124, or the TC 971 AC 129**, as appropriate, in the **TRANS-DT** field.
- Input **121**, **124**, or **129** (as appropriate) in the **TC971/151-CD** field.
- For TC 972 AC 121 or 124 **MISC** field, use the same DLN of the MISC field in the matching TC 971 AC 121 or 124
- The TC 972 AC 129 MISC field **must** be populated. the underscore must be placed between the last six digits of the DLN and the literal, except for 1040X TC 971 AC 129 reversals.

- Last 6 DLN_ IDT (Identity Theft)
- Last 6 DLN_NONIDT (Non IDT with no 052 or 052 without a match to the DLN of the TPP return in question)
- Last 6 DLN_NONIDT052 (Non IDT with a 971 052 on the module with the same DLN as the TPP return in question)
- Last 6 DLN_NONIDTBKLD (NON IDT with a BKLD in the MISC field of the related TC 971 AC 129)
- To reverse the TC 971 AC 129 NNNNNNNNNNNNNN 1040X marker, Input a TC 972 AC 129 MISC field>NNNNNN NONIDT 1040X for Non Id theft determination, and a TC 972 AC 129 MISC field> NNNNNN IDT 1040X for Id theft determination. The NNNNNN is the last 6 digits of the DLN in MISC field of the TC 971 AC 129. Do not use an underscore between the DLN and NONIDT 1040X or DLN and IDT 1040X leave a space in between. **The TVT will have the 1040X MISC fields available on July 1, 2024, until then, input these manually.
- Input Remarks: **NSD TPP RESOLVED**.

Exhibit 25.25.6-10 - Removed Letter 3064C, IDRS Special Letter from SENT2TAC.

Return Integrity Verification Operations (RIVO) will utilize various activity fields to identify actions taken or needing to be taken on the account. Below is a listing of some of the activity fields used by RIVO.

ACTIVITY FIELD	DESCRIPTION
TPPMMXXXXX	Regular Taxpayer Protection Program (TPP) response received
TPPEXMMXXX	TPP Expedites
1040XMMXXX	Response contains a Form 1040X
4442MMXXXX	Paper 4442
IDTMMXXXXX	Response shows identity theft (IDT)
NONIDTRTN	Non-Identity Theft Return determination made - RIVO case closed
IDTRTN	Identity Theft Return determination made - RIVO case closed
SENT2TAC	The response could not be authenticated. Letter 6167C Identity Authentication Incomplete (IMF) sent advising the respondent to visit the local Taxpayer Assistance Center (TAC) - RIVO case closed
FAILEDAUTH	The response could not be authenticated. Letter 5216 Taxpayer Cannot Authenticate, sent - RIVO case closed
RTN2PROC	A return provided by the taxpayer was sent to Submission Processing (SP) - RIVO case closed
1040X2AM	A Form 1040X was routed to Account Management - RIVO case closed
1040X2SP	A Form 1040X was routed to SP - RIVO case closed

NONIDT, NONIDTRESQ, NONIDTBKLD, IDT	Used to identify an action needed by the analyst on accounts when the TC 971 AC 129 was reversed - monitoring control
MFT32REV	Return is being moved from MFT 32 to MFT 30 - monitoring control
RTP-MMDD	Archived/deleted return or return from MFT 32 is being sent to SP for processing (MMDD is the month and day the return is sent to SP) - monitoring control
XXRTP-MMDD	Archived/deleted return or return from MFT 32 is being sent to SP for processing (MMDD is the month and day the return is sent to SP) - monitoring control
IDTXXXXXX	Moving returns to MFT 32 - TC 971 AC 111 Programming Error Cases
ESTAB1 OR ESTAB2	Return was requested from Files - monitoring control
CRTTY	The return in question is trying to process to the incorrect tax year - monitoring control
ERRORCASE	Control placed on incorrect module - closed control
NOTIVO	No RIVO involvement or RIVO no longer has authority on the case - closed control
CL2AM, CL2EXAM, CL2WOW, CL2AQC	Correspondence is a misroute and was routed to the correct function/process - closed control
NEEDAU	Means it needs to be checked for authentication
NEEDDM	Dummy return needs to be completed and sent to processing (Statute year)
NEEDDRXXXX	Return needs to be printed from EUP or CC TRPRT or requested from Files - Activity used by FRE analyst to identify action needed by RIVO TE
NEEDVRXXXX	Return needs to be verified - Activity used by FRE analyst to identify action needed by RIVO TE
NEEDRRXXXX	Refund needs to be released - Activity used by FRE analyst to identify action needed by RIVO TE
NEEDLTXXXX	A Letter 0418C Amended/Original Return Unavailable; Copy Requested, needs to be issued - Activity used by FRE analyst to identify action needed by RIVO TE

IRM 25.25.6 - Updated Wage & Investment (W&I) to Taxpayer Services (TS) throughout.