

originally filed and any tax resulting from subsequent adjustment (e.g., an examination). Advise taxpayer this is an information notice and a response is not required.

21.3.1.5.27  
(09-12-2017)  
**CP 41 / TRNS41  
Unresolved Manual  
Refund Freeze**

- (1) A CP 41/ TRNS41, *Unresolved Manual Refund Freeze*, is an **internal** notice generated when:
- An unresolved manual refund freeze (-X Freeze) is present on the Master File for more than seven cycles.
  - The account is not in zero balance because an adjustment did not post within the seven cycles.
  - The notice shows the manual refund created the balance due condition.

**Exception:** A TC 840 in Blocking Series 600–609 suppresses the CP 41 / TRNS41 for 20 cycles. A TC 840 in Blocking Series 9XX with a Julian date under 400 bypasses the-X Freeze and issuance of the CP 41 / TRNS41.

- (2) The CP 41/ TRNS41 is forwarded to the Files function. The manual refund document is pulled and the case is forwarded to Customer Service to be worked.
- (3) Refer to IRM 21.5.6.4.48, *-X Freeze*, for procedures.

21.3.1.5.28  
(09-12-2017)  
**CP 42 Secondary SSN  
Offset Notice**

- (1) A CP 42, *Secondary SSN Offset Notice*, is issued to notify taxpayer of an offset of an overpayment for the return that is the subject of the notice to satisfy a Federal tax obligation for a joint return for another tax year on which the taxpayer was the secondary SSN. **Be aware of disclosure criteria.** Refer to IRM 21.1.3.2, *General Disclosure Guidelines*.

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|-------------------|-------------------|
| GOVT. EXHIBIT NO. | <u>23</u>         |
| CASE NO.          | <u>LKG-22-007</u> |
| IDENTIFICATION    | <u></u>           |
| ADMITTED          | <u></u>           |