

IRM PROCEDURAL UPDATE

DATE: 10/08/2024

NUMBER: ts-21-1024-1023

SUBJECT: Various Changes to Refund Trace

AFFECTED IRM(s)/SUBSECTION(s): 21.4.2

CHANGE(s):

IRM 21.4.2.3(1) - Updated information for checks older than one year. Changes made to clarify information.

(1) The refund trace process is as follows:

- a. The taxpayer contacts the IRS and states their refund was received but then lost, stolen, destroyed, mutilated, defaced to such an extent that it is rendered non-negotiable, or states it was never received.

Note: If the taxpayer states they did not receive their refund and there is some indication identity theft may be involved, see IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA) Tax-Related Cases, for additional information.

Caution: If the taxpayer alleges preparer misconduct as the reason for non-receipt of the refund, see IRM 25.24.1.3, Identifying Potential RPM Issues for Telephone Assistors/Taxpayer Assistance Center (TAC) Assistors. In some situations, you may need to advise the taxpayer that the restoration of the refund to the taxpayer may become a civil matter between the taxpayer and the preparer.

- b. An IRS employee inputs the trace to IDRS using CC CHKCL if oral statement criteria is met, or sends a Letter 129C, Refund Inquiry; Form 3911 Required, with Form 3911, Taxpayer Statement Regarding Refund, to the taxpayer (CC CHKCL is input when the taxpayer returns the Form 3911). See IRM 21.4.2.4 (5), Refund Trace Actions, for oral statement criteria.
- c. CC CHKCL initiates the refund trace inquiry to BFS.
- d. For checks less than one year old, if the original check has not been cashed, it is replaced. If the original check has been cashed, BFS will issue a photocopy of the cashed check along with Form 1133, Claim Against the United States for the Proceeds of a Government Check, to the payee (taxpayer).

- e. If the check is older than one year, If the check is older than one year, Refund Inquiry employees will follow the procedures in IRM 21.4.2.4.7, Limited Payability (LP) Rules and Procedures.

Note: Refund Inquiry will send Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check, to the payee if needed when investigating a claim of forgery.

Exception: If more than four weeks (nine weeks for a foreign address) have passed since the TC 846 posted, or there is no TC 846 or TC 840, and the taxpayer is in bankruptcy, the taxpayer must be instructed to call the Centralized Insolvency Operation (CIO) at 800-973-0424. See IRM 5.19.1.5.2.1, Contacts Regarding Insolvency Issues, for additional guidance.

IRM 21.4.2.3.3(2) - Updated to add information regarding an acceptable signature on Form 3911 being handwritten, electronic or digital. Changes made to clarify information.

(2) Upon receipt of incomplete Form 3911 (or Form 1310 or FS Form 1133, etc.), action must be taken to return the form(s) to the taxpayer for the missing information. For example, when taxpayers file a joint return, both parties must sign the Form 3911. If only one signature is present, the Refund Inquiry Unit will return the Form 3911 and advise the taxpayer that both parties must sign the document. An acceptable signature may be handwritten, electronic or digital.

Note: This includes Form 3911 which are signed by parties other than the taxpayer or their authorized representative.

IRM 21.4.2.4(3) - Updated to how to determine the Refund Inquiry Unit for referral assignment. Changes made to clarify information.

(3) All taxpayer inquiries concerning direct deposits should be treated as any other inquiry, **except refunds issued through a Refund Advance Product (RAL/RAC). Refer to IRM 21.4.1.5.7.1 (7), Direct Deposit of Refunds, for referral information if the refund is in the form of a Refund Advance Product (RAL/RAC).** The input of the CC CHKCL will cause the generation of a FS Form 150.1 to the financial institution. This serves as an official request to the bank to search for the electronic funds transfer. See IRM 21.4.1.5.7, Direct Deposits - General Information, for more information on how to identify RAL/RAC's and IRM 21.4.1-2, Most Common Banks That Offer Refund Transfer Products (RAL/RAC).

Note: If the module already has a TC 971 AC 011 posted and no indication of the previous disposition, **do not** input CC CHKCL to initiate a second trace of the refund. Refer the case to the Refund Inquiry Unit that initiated the trace (refer to the first 2

digits of the TC 971 AC 011 DLN) for TCIS research to determine if the bank has provided a response to FS Form 150.1. If no electronic copy of the FS Form 150.1 is located on TCIS, Refund Inquiry will initiate another refund trace after **90** days have passed.

Note: Direct deposit refund trace requests have a **90-120** day processing time frame. If your case requires expedite handling (i.e., TAS hardship case or Congressional E-Trak case), elevate the trace request to the site's designated Refund Inquiry POC for Bureau of the Fiscal Service (BFS) expedite referrals.

IRM 21.4.2.4(5) - Updated to remove indication of oral statement when accepting a written statement for refund trace. Changes made to clarify information.

IRM 21.4.2.4(5) - Updated to add information regarding an acceptable signature on Form 3911 being handwritten, electronic or digital. Changes made to clarify information.

(5) For *IMF only* taxpayers, you may accept oral statement if they meet **all** the following conditions:

- Refund issue date (TC 846 date) is within 12 months of the current date for paper checks, or 6 years for direct deposit.
- Caller is the taxpayer or the taxpayer's authorized representative.
- Tax return filed is an Individual tax return.
- All filing statuses including **Married Filing Joint** (MFJ).

Note: For MFJ taxpayers, the caller must verify that **neither** spouse cashed the refund check, and this verification must be notated as a history item on AMS.

- Direct deposit issued at least **5 calendar days** prior to inquiry and the taxpayer has already contacted the financial institution to check on the status of the refund; or issuance of the refund check was at least **four weeks** prior to inquiry (nine weeks if it's a foreign address); or the taxpayer states the check was received and then lost, stolen, or destroyed, then no time frame would be involved.
- **The account does not have unresolved RIVO/IDT involvement, including, but not limited to, the bank leads program.** See IRM 25.25.8.7, Responding to Taxpayer Inquiries, for additional information.
- Taxpayers with valid TIN.
- Taxpayer's account does not contain a TC 841 or TC 740 on the module for this specific refund.
- Taxpayer's address on record remains the same (CC ENMOD). If taxpayer's address is different from the address on record **DO NOT** change the address unless the taxpayer meets oral statement criteria for changing the address.

See IRM 21.1.3.20.1, IMF and BMF Oral Statement Address Changes, for guidance. If you **can** update the address per oral statement, input CC CHKCL using the new address to begin the refund trace. If you **cannot** update the address per oral statement, DO NOT input CC CHKCL. Advise the taxpayer you are mailing them a Form 3911, Taxpayer Statement Regarding Refund, to complete and sign, or advise the taxpayer that Form 3911 is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications. Advise the taxpayer they can either mail or fax their request. Provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency. Advise the taxpayer they will be contacted by the Refund Inquiry Unit within 6 weeks for a paper refund check, or 120 days for a direct deposit refund, from the date the Form 3911 is received. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. When speaking to the taxpayer or their authorized representative, advise the taxpayer they must sign the Form 3911. For joint returns, both taxpayers must sign. An acceptable signature may be handwritten, electronic or digital. If surviving spouse, advise the taxpayer to add **Surviving Spouse** on the decedent's signature line. See IRM 21.6.6.2.21.2 (1), Processing Decedent Account Refunds, for Form 1310 requirements.

Note: Accept a written statement for CC CHKCL input provided all criteria above are met and the correspondence is signed by the taxpayer or their authorized representative. For joint returns, both taxpayers must sign.

Reminder: Form 3911 can be used as written documentation to change a taxpayer's address. Upon receipt of Form 3911, update the address and input CC CHKCL. However, if the refund check was returned undelivered by the Postal Service, do not input CC CHKCL. See IRM 21.4.3.5.3, Undeliverable Refund Checks.

Note: Refer to IRM 21.1.3, Operational Guidelines Overview, for the appropriate disclosure authorization procedures.

Caution: Additional taxpayer authentication is required on modules where RIVO or CI-SDC indicators are present **and** a CP 53 series notice was issued (e.g., CP 53, 53A, 53B, 53C, or 53D) for the tax period in question. Follow the procedures in IRM 21.1.3.2.4, Additional Taxpayer Authentication, and refer to IRM 25.25.12.9, Limited Direct Deposit Refund Procedures. See IRM 21.4.1.5.8.1, Direct Deposit Reject Reason Codes, for additional CP 53 notice series information. If the caller cannot authenticate, provide the caller the toll-free appointment number, 844-545-5640, to schedule an appointment at one of the Taxpayer Assistance Centers (TACs), (Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone). For non TPP calls, taxpayers may check their records and call back.

IRM 21.4.2.4.1(1) b - Updated to add information regarding an acceptable signature on Form 3911 being handwritten, electronic or digital. Changes made to clarify information.


(1) If the contact does not meet oral statement criteria:

- a. If the refund time frame prescribed in IRM 21.4.1.4.4, Refund Issued But Lost, Stolen, Destroyed or Not Received, has been met, advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications. If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (Command Code (CC) ENMOD), advise the taxpayer the form is available on www.irs.gov. DO NOT UPDATE ADDRESS ON CC ENMOD unless the taxpayer meets oral statement criteria. See IRM 21.1.3.20.1, IMF and BMF Oral Statement Address Changes.

Caution: Refunds cannot be systemically issued to a temporary address. If the address provided is a temporary address, a manual refund is required.

Caution: Do not initiate a refund trace over the phone if there is open IDT involvement on the account. See IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA) Tax-Related Cases, for additional information. If the IDT involvement is closed, see paragraph 2 below.

Reminder: If the refund was issued as a manual refund (TC 840), OSA can't be accepted.

Caution: # 
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Note: Regardless of RIVO involvement, do not reassign a Form 3911 unless the specific criteria mentioned above is met. If the case meets RIVO criteria, follow the appropriate procedures based on case status.

- b. When speaking to the taxpayer or their authorized representative, advise the taxpayer they must sign the Form 3911. For joint returns, both taxpayers must sign. An acceptable signature may be handwritten, electronic or digital. If surviving spouse, advise the taxpayer to add "Surviving Spouse" on the decedent's signature line. See IRM 21.6.6.2.21.2 (1), Processing Decedent Account Refunds, for Form 1310 requirements.

Note: Form 3911 signed by anyone other than the taxpayer or their authorized representative, will be returned as incomplete following procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund.

- c. When speaking to the taxpayer or their authorized representative, advise the taxpayer they can either mail or fax their request. Provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency. Advise the taxpayer they will be contacted by the Refund Inquiry Unit within 6 weeks for a paper refund check, or 120 days for a direct deposit refund, from the date the Form 3911 is received. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.
- d. Using the Integrated Automation Technologies (IAT) Missing Refund (CHKCL) tool or Account Management Services (AMS), input the following history item on the account - "H,39112TP".
- e. If forwarding the Form 3911 to another Service Center with an open Refund Inquiry Unit control, create a history item stating "39112XX", using CC ACTON.

Note: XX in the above history item stands for Service Center (SC), the service center abbreviations are as follows:

Andover = AN
Atlanta = AT
Austin = AU
Brookhaven = BR
Cincinnati = CI
Kansas City = KC
Fresno = FR
Memphis = ME
Ogden = OG
Philadelphia = PH

IRM 21.4.2.4.1(3) - Updated to remove indication of oral statement when accepting a written statement for refund trace. Changes made to clarify information.

(3) For paper inquiries, accept a written statement for CC CHKCL input provided all criteria in IRM 21.4.2.4 (5) are met and the correspondence is signed by the

taxpayer or their authorized representative. For joint returns, both taxpayers must sign. If criteria is not met, or the correspondence is not signed, reply to the correspondence and advise the taxpayer to file Form 3911, Taxpayer Statement Regarding Refund, which is available through the internet on www.irs.gov. Using AMS or Correspondence Imaging Inventory (CII) case note, input the following history item on the account - **"Form 3911 needed"**.

- a. If a Form 3911 is received and an identity theft case is open, follow procedures in IRM 21.5.1.4.10, Classified Waste, to destroy the Form 3911. Do not correspond with the taxpayer, IDT will address refunds paid to an invalid taxpayer and allow valid refunds to be issued, when appropriate.
- b. If a Form 3911 is scanned into CII, review the form for completeness. Form 3911 should have lines 1,2,3, and 7, as well as appropriate signatures, to be considered complete. If Form 3911 is incomplete, correspond for the missing information. For joint returns, both taxpayers must sign.
- c. Update CC ENMOD if an address change is required. If paper refund is **less than** one year old or refund was direct deposit, follow procedures in IRM 21.4.2.4.2, Input Command Code (CC) CHKCL, to input CC CHKCL.

Reminder: A control base must remain **open** pending the trace process, which can take up to 120 days for direct deposits and 6 weeks for paper checks. If closing a CII control, use the control numbers listed in IRM 21.4.2-1 (8), Command Code (CC) CHKCL Input, to open a new control base to ensure proper processing of the case.

- d. If paper refund is **more than** one year old, **or** taxpayer is requesting a refund trace for a combination of both, send the Form 3911 to your local Refund Inquiry Unit for trace to be completed.
- e. If a Form 3911 is received requesting a trace be completed on an account for which either no refund issued or the refund in question is not posted, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account or that the refund was not issued on the account. Destroy the Form 3911 following procedures in IRM 21.5.1.4.10, Classified Waste.
- f. If forwarding the Form 3911 to another Service Center with an open Refund Inquiry Unit control, create a history item stating **"39112XX"** (XX=SC), using CC ACTON. See note above for a listing of SC abbreviations to be used.

IRM 21.4.2.4.4(1) - Updated to include information regarding contact from Taxpayer's authorized representative. Change made for IRM consistency.

IRM 21.4.2.4.4(1) box 1 - Updated to perfect the referral IRM category and sub-category. Change made for IRM consistency.

IRM 21.4.2.4.4(1) box 3 - Updated to perfect the referral IRM category and sub-category. Change made for IRM consistency.

IRM 21.4.2.4.4(1) box 7- Updated to add scenario regarding incorrect check copy received and procedures for PII Breach. Change made for missing scenario.

IRM 21.4.2.4.4(1) box 9- Updated to add scenario regarding category PAID and FS Form 1133 not received. Change made for missing scenario.

IRM 21.4.2.4.4(1) box 12 - Updated to add scenario regarding taxpayers reply to 206C received in CII. Change made for missing scenario.

IRM 21.4.2.4.4(1) box 13 - Updated to add scenario regarding taxpayers completed FS Form 1133 received in CII. Change made for missing scenario.

(1) The taxpayer or their authorized representative, may subsequently inquire, either by phone or in correspondence, after initiation of a refund trace on their missing refund check or non-receipt of a direct deposit refund. Determine if the taxpayer expected to receive their refund as a paper check or direct deposit. Use the following table in your attempt to resolve the taxpayer's issues. If no TC 971 AC 011, for the refund in question, is posted after the TC 846 date, see IRM 21.4.2.4, Refund Trace Actions.

Reminder: The "MEMO-MONEY-AMT" field of the TC 971 AC 011, which indicates a previous trace, indicates the dollar amount of the refund being traced.

Note: In the chart below if it states, "your affiliated RI unit", Puerto Rico will send their IMF IRM-directed Forms 4442/e-4442 to the Brookhaven Campus Refund Inquiry unit and all BMF IRM-directed Forms 4442/e-4442 will be referred to the Cincinnati Campus Refund Inquiry unit.

Row	If	And	Then
1	Taxpayer calls to check the status of their refund trace	The refund was issued as a paper check	<ol style="list-style-type: none"> 1. Research IDRS to determine the disposition code of the claim. Follow the procedures for the appropriate disposition code. See Exhibit 21.4.2-5, Disposition and Status Codes — Additional Action Time Frames, for more information. 2. If it has been longer than six weeks since the refund trace was started and there is no disposition code or you cannot resolve the taxpayer's inquiry, send Form 4442/e-4442 to the Refund Inquiry Unit which either now controls the case, or to your affiliated RI unit if there is no current control base.

			<p>Select Referral Type: IRM, IRM Category: Refund, Sub-category: Refund Trace-Subsequent Contact and Reason: Other or Complex Issue/Training Specialization. Under notes section, include pertinent information. Verify taxpayer's telephone number and address. Advise the taxpayer to expect a response within 30 days.</p>
2	Taxpayer calls to check the status of a direct deposit refund trace	Less than 90 days from the Activity Code 3911TORDCC	<p>Advise the taxpayer banks are allowed up to 90 days to respond to our request for information, from the date of the CC CHKCL input.</p> <p>Note: While banks may have 90 days to respond, it may take up to 120 days for resolution.</p>
3	Taxpayer calls to check the status of a direct deposit refund trace	90 days or more from the Activity Code 3911TORDCC	<ol style="list-style-type: none"> 1. Research IDRS to determine the disposition code of the claim. Follow the procedures for the appropriate disposition code. See Exhibit 21.4.2-5, Disposition and Status Codes — Additional Action Time Frames, for more information. 2. If there is no disposition code or you cannot resolve the taxpayer's inquiry, send Form 4442/e-4442 to the Refund Inquiry Unit which either now controls the case, or to your affiliated RI unit if there is no current control base. <p>Select Referral Type: IRM, IRM Category: Refund, Sub-category: Refund Trace-Subsequent Contact and Reason: Other or Complex Issue/Training Specialization. Under notes section, include pertinent information. Verify taxpayer's telephone</p>

			<p>number and address. Advise the taxpayer to expect a response within 30 days.</p>
4	<p>Taxpayer finds their paper refund check after Form 3911, Taxpayer Statement Regarding Refund, was sent, or a refund trace was initiated per oral statement authority</p>		<ol style="list-style-type: none"> 1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame. Note: A refund trace cannot be interrupted if the campus deadline to "DQ" the trace has passed. Per IRM 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input. 2. If it is too late to cancel the trace and the trace was valid, advise the taxpayer to wait for a replacement check and return the original when the replacement is received. If the original check is found and cashed, advise the taxpayer to return the replacement check. See IRM 21.4.3.5.4, Returned Refund Check Procedures, for information. Input a History Item on CC TXMOD saying "CHKFOUND". 3. If the CC CHKCL was input today and the TERUP can be completed (this action requires same day contact with the site that completed the input of CC CHKCL), advise the taxpayer the refund trace can be cancelled, and the check can be cashed.
5	<p>Taxpayer locates their direct deposit refund after Form 3911, Taxpayer Statement</p>		<ol style="list-style-type: none"> 1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame.

	Regarding Refund, was sent, or a refund trace was initiated per oral statement authority		<p>Note: A refund trace cannot be interrupted if the campus deadline to "DQ" the trace has passed. Per IRM 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input.</p> <ol style="list-style-type: none"> 2. If it is too late to cancel the trace and the trace was valid, advise the taxpayer to contact their bank regarding the trace and request assistance. Input a History Item on CC TXMOD saying "DEPFOUND". 3. If the CC CHKCL was input today and the TERUP can be completed (this action requires same day contact with the site that completed the input of CC CHKCL), advise the taxpayer the refund trace can be cancelled, and the direct deposited funds can be used.
6	Taxpayer received FS Form 1133, Claim Against the United States for the Proceeds of a U.S. Treasury Check.	Check was cashed by someone other than the taxpayer	<p>Advise the taxpayer to complete the claim form (FS Form 1133) and return it to the Bureau of the Fiscal Service (BFS) to pursue the claim.</p> <p>Note: If the taxpayer needs assistance with FS Form 1133, provide the taxpayer with the BFS Check Claims Branch toll-free number, 855-868-0151. Advise to press option 1, then option 1 again. Both English and Spanish speaking assistance is available on the Check Claims toll free number.</p>
7	Taxpayer received FS Form 1133, Claim Against the United States for the Proceeds of a U.S. Treasury Check	Check attached to the FS Form 1133 does not belong to the taxpayer	<p>Advise the taxpayer to contact the BFS Check Claims Branch toll-free number, 855-868-0151 to report the incorrect check received. Advise to press option 1, then option 1 again. Both English and Spanish speaking assistance is available on the Check Claims toll free number.</p>

8	Taxpayer received FS Form 1133, Claim Against the United States for the Proceeds of a U.S. Treasury Check	Does not wish to pursue the claim	Advise the taxpayer no further action is required. Taxpayer may keep the copy of the check for personal records.
9	Account shows category PAID	Taxpayer states they did not receive the FS Form 1133	Advise the taxpayer to contact the BFS Check Claims Branch toll-free number, 855-868-0151 to request FS Form 1133 be sent to them. Advise to press option 1, then option 1 again. Both English and Spanish speaking assistance is available on the Check Claims toll free number.
10	Taxpayer finds the original check	Also received a replacement check	Advise the taxpayer to return the original as soon as possible. See IRM 21.4.3.5.4, Returned Refund Check Procedures, for information. Input a History Item on CC TXMOD saying "CHKFOUND".
11	Taxpayer sends correspondence to check the status of their refund trace	A TC 971 AC 011 is posted after the TC 846 date	<ol style="list-style-type: none"> 1. Use information from the boxes above to research the account. 2. Follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the current status of their refund trace.
12	Taxpayer's reply to 206C letter requesting additional information is received in CII	A TC 971 AC 011 is posted after the TC 846 date	Refer the case to the Refund Inquiry Unit that initiated the trace (refer to the first 2 digits of the TC 971 AC 011 DLN) for additional research and reply to the taxpayer. For addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.
13	Taxpayer's completed FS Form 1133 is received in CII	A TC 971 AC 011 is posted after the TC 846 date	Refer the case to the Refund Inquiry Unit that initiated the trace (refer to the first 2 digits of the TC 971 AC 011 DLN) for additional research and reply to the taxpayer. For addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.

Note: If you are unable to determine where an employee is located, refer to the IUUD:IDRS UNIT & USR DATABASE and Discovery Directory. When faxing Form 4442/e-4442, you must use the fax number provided in the IRM if one is available. If a fax number is not available, refer to the fax number for the appropriate function shown on the Form 4442 Referral Fax Numbers on the SERP Who/Where page. For additional information regarding preparing Form 4442/e-4442 and sending to the responsible Refund Inquiry function, see IRM 21.3.5.4.3, How to Transmit/Route Referrals to Another Office/Function.

IRM 21.4.2.4.7(5) - Updated to include correct paragraph to use in Letter 206C. Added exception for prisoner claims. Removed indication of oral statement when accepting a written statement for refund trace.

(5) All LP claims received after the 15th day of the 14th month must be processed by the IRS. Take the following actions:

- Research the Treasury Check Information System (TCIS) for a copy of the check.
- If check is available on the TCIS system, print a copy of the check.
- Input a TC 971 AC 011 on CC TXMOD using the date you secure the check, the money amount of the check in the FREEZE-RELEASE-AMT field and a **3** in the MISC CODE field.
- Send Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818, to provide the taxpayer with a copy of the check. If the taxpayer submitted Form 3911, include paragraph **R** in your response. Close your case control and treat the document as classified waste. If the taxpayer submitted correspondence, include paragraph **Y** along with an open paragraph with the following suggested verbiage "If you didn't cash the refund check, provide the information at the end of this letter and return it to the IRS's Refund Inquiry Unit." Also, include the contact information for your Refund Inquiry Unit and paragraph **i** in your response. Close your case control and treat the document as classified waste.

Exception: For prisoner refund checks that are stamped by their facility (ex: jail, prison, detention center) include paragraph **Y** along with an open paragraph with the following suggested verbiage "Our records indicate that the check was cashed by your facility, please speak with your facility for assistance with your refund."

Note: For paper inquiries, accept a written statement for CC CHKCL input provided all criteria in IRM 21.4.2.4 (5) are met and the correspondence is signed by the taxpayer or their authorized representative. For joint returns, both taxpayers must sign.

If the check is not available on the TCIS system, see IRM 21.4.2.4.7 (8) below.

Note: If the check in TCIS appears altered (e.g., different name on check, different money amount which is not supported by account research, etc.) proceed to IRM 21.4.2.4.11 (8), Limited Payability: Taxpayer Disputes/Check Cashed/Possible Forgery.

IRM 21.4.2.4.11(4) - Updated to include direction for returning incomplete Forms 13818. Change made for missing scenario.

(4) When the taxpayer returns the completed and signed Form 13818, the Refund Inquiry tax examiner must:

- a. Review the claim form for all required information and signatures.
- b. Review the taxpayer's answers to questions on the Form 13818.
- c. Determine if the IRS erred in sending the refund check to an incorrect address.

Reminder: Do not deny the claim based solely on the address. The check could have been intercepted prior to the taxpayer taking possession.

- d. Compare endorsement(s) on the check to available samples of taxpayer signatures, including any other check copies found in TCIS. Look for any obvious similarities or differences in the signature that would lead you to support or deny the taxpayer's claim.

Note: If the taxpayer has returned the Form 13818, and is requesting an update on their refund, advise to allow 45-60 days to receive a determination from the IRS.

Note: Use appropriate paragraphs in Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818, to send incomplete forms back to the taxpayer.

IRM 21.4.2.4.11(8) - Updated to remove the SDCLeads@ci.irs.gov reference in the IRM per discussion with Resident Agent in Charge. Updated to remove outdated information.

(8) If an altered limited payability check is identified during your research, take the following actions:

- Refer a PDF copy of the claim package to the TIGTA Complaints Management Team (CMT) at OI.GovReports@tigta.treas.gov. TIGTA CMT will respond with a reference number for your case file.

Note: TEs should have a reference number within 14 days. If you have not received a reference number within 21 days, send a follow-up email to the TIGTA CMT mailbox requesting a reference number. **DO NOT** re-send the information unless instructed to do so by the TIGTA CMT agent.

Note: A TIGTA Special Agent will contact the financial institution to retrieve the altered check if they are in possession of it.

- Since these mailboxes are not secure, two e-mails must be sent regardless of the order. Documents must be password protected, you must create that password and send separate from the documents.
- Include the following when sending the PDF copy of the claim package:
 1. A complete image of the front and back of the altered check(s).
 2. A screenshot image of the TCIS Payment details screen.
 3. BOFD information for the bank where the check was cashed. Use the link at Financial Institution Routing Numbers to find the BOFD's information based on the RTN.
 4. A complete copy of the taxpayer's claim, including any additional information which may have been supplied by the taxpayer.
- Indicate in the body of the e-mail that the Lead Submission Excel spreadsheet pertaining to the specific altered check is not applicable.
- If the TE/CSR/Reviewer has determined the check to be altered then, upon receipt of the reference number from TIGTA CMT, follow the procedures in IRM 21.4.2.4.14, Account 6565 Processing for Refund Inquiry Function, to allow the Limited Payability (LP) claim.

Exception: Do not issue a replacement check for the first, second or third round of Economic Impact Payments (EIP). For consistency, follow established procedures in IRM 21.4.1.5.7.5, non-receipt of Direct Deposited Refunds-"Refund Inquiry Employees", paragraph 4 or 5 as appropriate. Do not issue a replacement check for the Advance Child Tax Credit (AdvCTC) Payments, instead follow procedures in IRM 21.6.3.4.1.24.2.2, Reconciling Advance Child Tax Credit (AdvCTC) Payments - REFUND INQUIRY EMPLOYEES ONLY.

IRM 21.4.2.4.12(2) - Updated BFS contact information. Change made for IRM consistency.

(2) If the taxpayer calls to check on the status of FS Form 1133 after it has been returned to the BFS Check Claims Branch, provide the check information (check and serial numbers) using CC IMFOL# and advise them they must personally contact the Bureau of the Fiscal Service (BFS). They can be reached by phone at 855-868-0151 (press option 1, then option 1) between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. Advise the taxpayer that they offer English and Spanish speaking assistance.

Exhibit 21.4.2-1(2)e - Updated to add information regarding an acceptable signature on Form 3911 being handwritten, electronic or digital. Changes made to clarify information.

(2) Assistors are authorized to input CC CHKCL based on an oral statement authority (OSA) from the taxpayer if **all** the following conditions are met:

Note: If the taxpayer does not meet oral statement criteria, advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications. If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), **DO NOT UPDATE ADDRESS ON CC ENMOD**. Advise the taxpayer to file Form 3911. See IRM 21.4.2.4 (5), Refund Trace Actions, for fax options.

- a. The IMF paper check was scheduled for mail out **four weeks** prior to taxpayer's contact (**nine weeks** for a foreign address) or their direct deposit was issued at least five calendar days prior to contact. Use the table below to determine the IMF paper check mail out date or the direct deposit date. Input immediately if taxpayer says the check was received but lost, stolen, or destroyed.

Refund issued as	Determine date issued
IMF paper check	For current year and all prior year IMF returns, the issue/mailling date is found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
IMF direct deposit	For all current and prior year IMF returns, the deposit date is found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
Accelerated Cycle as a check prior to January 1, 2012	See dates in Item (11) listed below.

- b. **The systemic refund (TC 846) paper refund date must be 12 months or less from current date, direct deposit refund must be 6 years or less from current date.**
- c. Valid TIN.

Note: If the return has been resequenced, CC CHKCL must be entered on the original TIN the refund was issued on.

- d. Tax return filed can be an individual or business tax return.
- e. Taxpayer resides at the address currently on record (CC ENMOD). If taxpayer resides at a different address, DO NOT change the address unless the taxpayer meets oral statement criteria for an address change. See IRM 21.1.3.20.1, IMF and BMF Oral Statement Address Changes, for guidance. If you **can** update the address per oral statement, input CC CHKCL using the new address to begin the refund trace. If the taxpayer does not meet oral statement criteria, DO NOT input CC CHKCL. Advise the taxpayer you are mailing them a Form 3911, Taxpayer Statement Regarding Refund, to complete and sign, or advise the taxpayer that Form 3911 is available through the internet on www.irs.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications. Advise the taxpayer they can either mail or fax their form back to the IRS and provide the address, and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency. Advise the taxpayer they will be contacted by the Refund Inquiry Unit within 6 weeks for a paper refund check, or 120 days for a direct deposit refund, from the date the Form 3911 is received. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. When speaking to the taxpayer or their authorized representative, advise the taxpayer they must sign the Form 3911. For joint returns, both taxpayers must sign. An acceptable signature may be handwritten, electronic or digital. If surviving spouse, advise the taxpayer to add **Surviving Spouse** on the decedent's signature line. See IRM 21.6.6.2.21.2 (1), Processing Decedent Account Refunds, for Form 1310 requirements.

Note: Form 3911 can be used as written documentation to change a taxpayer's address. Upon receipt of Form 3911, update the address and input CC CHKCL. However, if the refund check was returned undelivered by the Postal Service, do not input CC CHKCL. See IRM 21.4.3.5.3, Undeliverable Refund Checks.

- f. Not a manual refund (TC 840), see (3) below for instruction.
- g. Not a mixed entity account.
- h. Not a full TOP offset matching the TC 846 amount. If TC 898 matches the TC 846, this is a full TOP offset. See IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset, procedures.
- i. No TC 740, TC 841 or TC 843 matching the TC 846 in question. If freeze codes are present, follow freeze release procedures.
- j. No TC 971 AC 011 (indicates previous trace) posted after the TC 846 date.

Note: If TC 971 AC 011 is present, see IRM 21.4.2.4.4, Responding to Taxpayer's Subsequent Inquiries.

Exhibit 21.4.2-1(8) - Updated where to assign toll free refund cases generated. Changes made to clarify information.

(8) Using the Missing Refund (CHKCL) IAT tool will automatically reassign the control base to the Refund Inquiry (RI) Team serving your site. If CC CHKCL must be input manually, reassign the control base to the Refund Inquiry Unit located at the Accounts Management Center serving your site. An open control base must remain **open** pending the trace process, which can take up to 120 days for direct deposits and 6 weeks for paper checks. Use the control numbers listed below for processing the case:

Note: Paper refund trace inquiries (e.g., Form 3911, correspondence, etc.) should be worked where received unless the exception in IRM 21.4.2.4, Refund Trace Actions, applies. Assign generated toll free refund cases to your affiliated Refund Inquiry (RI) Unit. Puerto Rico cases should be reassigned to Brookhaven, and Jacksonville to Atlanta until further notice.

Overlay CC TXMOD with:

CC ACTON (new line)

C01 (new line)

Reassign Refund Inquiry Unit number

Andover = 0836088888

Atlanta = 0735300044

Austin = 0636099058

Brookhaven = 0136033333

Cincinnati = 0235300000

Kansas City = 0935903000

Fresno = 1036000005

Memphis = 0336000000

Ogden = 0436400005

Philadelphia = 0536022222

Reminder: If after inputting CC CHKCL you determine it was done in error, per IRM 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input.

Exhibit 21.4.2-2 Disposition Status Code 11 - Updated to provide direction to send copy of claim form to taxpayer if available on TCIS. Change made for missing scenario.

The disposition code is located in the Activity Field of the IDRS Control History. The disposition code is displayed as the first 2 digits of the Activity Code followed by the date the Bureau of the Fiscal Service (BFS) provided the Disposition in YYYYMMDD format (i.e., 0120190325 = Disposition 01 provided by BFS on March 25, 2019).

Note: Additional category code information can be found in, Exhibit 21.4.2-6, Category Codes.

Note: Additional Disposition Code 11 information can be found in IRM 21.4.2.4.4.1, Subsequent Inquiries, With Status Codes, Without Prior Forgery Determination (CSR's and Refund Inquiry Unit), and Exhibit 21.4.2-5, Disposition and Status Codes - Additional Action Time Frames.

Reminder: In the follow up actions outlined below for IMF cases, except where noted, close cases with a TC 290 .00, use Blocking Series **05** and a source document. A source document is defined as a paper Form 3911, Taxpayer Statement Regarding Refund, and/or taxpayer correspondence. A source document is not required for refund trace cases initiated via phone calls, or online through the Where's My Refund application.

Note: If External Lead indicators are present, close your control with an activity code of **BKLD-PRES**. See IRM 25.25.8-2, External Lead Involvement Indicators, for more information.

Disposition Status Code ★ (Asterisk equals blank)	Category Code	Definition	Follow Up Action
01	ACKN	Claim processed by RFC to Treasury Check Information System (TCIS).	<ol style="list-style-type: none"> Wait 30 days for second status. No reply, resubmit CC CHKCL.
03	OOPS	Rejected (Failed preliminary validity checks.)	<ol style="list-style-type: none"> Pull case. Resubmit CC CHKCL.
04	OOPS	<ol style="list-style-type: none"> Previously processed as Available Check Cancellation (ACC), Refund credit returned by RFC, through the Electronic Funds Transfer (EFT) from the bank, 	<ol style="list-style-type: none"> (1 - 4) Take action to release credit, if necessary. Place any case documentation in classified waste when actions are complete. 5) Initiate the refund trace through the Treasury Check Information System (TCIS).

		<p>3. Refund check intercepted,</p> <p>4. Undeliverable TC 740. See IRM 21.4.3.5.3, Undeliverable Refund Checks.</p> <p>5. If the refund credit has already generated a subsequent TC 846 in the same month. don't input CC CHKCL as the refund trace will default to the first TC 846. See IRM 21.4.1.4.3, Multiple Refunds Issued From the Same Module in the Same Cycle.</p>	
05	OOPS	Check previously mailed (within 5 days).	Close case and place any case documentation in classified waste when actions are complete.
06	OOPS	Previous CC CHKCL.	Check TCIS for previous claim. Send Letter 129C, Refund Inquiry; Form 3911 Required or Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818, as appropriate, to the taxpayer. Include check number and date along with the toll-free telephone number for the Bureau of the Fiscal Service (BFS). Place any case documentation in classified waste when actions are complete.
07	OOPS	No payment issued or unprocessable claim.	<ol style="list-style-type: none"> 1. Pull Case. 2. Conduct additional research (i.e., different TIN.) 3. Resubmit CC CHKCL.

			<p>Note: If input of additional CC CHKCL does not yield results, initiate the refund trace through the Treasury Check Information System (TCIS).</p> <p>Note: Do not reinput trace for EIP pre-paid debit cards.</p>
08	OOPS	Second trace input on DD.	<p>Monitor case for 30 days.</p> <ul style="list-style-type: none"> • BFS will automatically follow up with the financial institution until the issue is resolved. BFS will load an electronic copy of the FS Form 150.1 to TCIS when it is received from the financial institution. • If after 30 days, there is no FS Form 150.1 posted on TCIS, send the taxpayer a Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to notify them you are transferring the case to BFS for resolution. • In your letter, advise the taxpayer: <ul style="list-style-type: none"> a. The BFS toll-free assistance center phone number is 855-868-0151. b. They should select option 1, then option 1. c. The call center can be reached between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. d. English and Spanish speaking assistance is available. • Close case. See reminder above.

			<ul style="list-style-type: none"> • If the FS Form 150.1 is loaded to TCIS, update the case control to “DDPD” and follow status 09 instructions. • If a Form 4442/e-4442, Inquiry Referral, is received, research case and take appropriate action.
09	DDPD	<ol style="list-style-type: none"> 1. RFC has contacted bank via FS Form 150.1 to trace refund. 2. Bank to send a copy to RFC. 3. RFC will load an electronic copy of the FS Form 150.1 to TCIS. 	<ol style="list-style-type: none"> 1. Research TCIS. If FS Form 150.1 is located, verify routing transit number, account code (either C for checking or S for savings), bank account number on CC IMFOBT. 2. If the information doesn't match, follow IRM 21.4.1.5.7.5, Non-Receipt of Direct Deposited Refunds- “Refund Inquiry Employees”. 3. If the information does match, send appropriate letter to the taxpayer. <p>Note: The FS Form 150.1 contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer.</p> <ol style="list-style-type: none"> 4. Close case. See reminder above. 5. If it has been at least 90 days, and no FS Form 150.1 copy is available on TCIS, reinput CC CHKCL. Refer to Status 08 above. 6. If FS Form 150.1 does not resolve taxpayer's issue, continue processing, if necessary.

			Exception: If account contains history item of DEPFOUND , then case control may be closed without further action.
10	OOPS	Invalid Stop Reason Code	<ol style="list-style-type: none"> 1. Pull Case. 2. Resubmit CC CHKCL.
2 ☆	OOPS	Amount difference	<ol style="list-style-type: none"> 1. Pull Case. 2. Resubmit CC CHKCL.
3 ☆	OOPS	Claim submitted too early for RFC to process	<ol style="list-style-type: none"> 1. Pull Case. 2. Resubmit CC CHKCL.
4 ☆	OOPS	Duplicate tape claims submitted.	<ol style="list-style-type: none"> 1. Wait for update. 2. No reply in 30 days, resubmit CC CHKCL.
5 ☆	OOPS	Invalid Direct Deposit information submitted.	<ol style="list-style-type: none"> 1. Pull Case. 2. Resubmit CC CHKCL.
7 ☆	ACKN	Photocopy request processed by RFC to TCIS.	<ol style="list-style-type: none"> 1. Wait for 2nd status. 2. No reply in 30 days, research TCIS for copy. If not on TCIS, resubmit CC CHKCL.
9 ☆	PAID	Direct Deposit trace input with non-receipt Code "P" no FS Form 150.1 will generate.	Reinput trace with non-receipt Code "N" no limited payability on Direct Deposit. (Electronic File Transfer processed).
11	PAID or 3858	Paid -Photocopy and claim mailed to taxpayer.	<p>BFS has sent claim package (FS Form 1133) to the taxpayer. Refund Inquiry Unit will send Letter 206C to taxpayer, including check information and using appropriate paragraphs. Close case. See reminder above.</p> <p>Note: For subsequent contact if a copy of the claim form is available on the Payment Details tab in TCIS, provide a copy of the claim form to the taxpayer without referring them to the BFS.</p>
14	PAID	<ol style="list-style-type: none"> 1. Paid - Photocopy to follow, or 2. CC CHKCL input after an uncashed 	<ol style="list-style-type: none"> 1. Monitor for receipt. <ol style="list-style-type: none"> a. Upon receipt continue processing.

		check has expired and the credit returned to the IRS.	<p>See IRM 21.4.2.4, Refund Trace Actions.</p> <p>b. If copy not received in 30 days, research TCIS for a copy or reinput CC CHKCL.</p> <p>2. Research for TC 740 and release freeze if necessary.</p> <p>3. Close case. See reminder above.</p>
14	PAID	<p>1. Paid - Photocopy to follow, or</p> <p>2. CC CHKCL input after an uncashed check has expired and the credit returned to the IRS.</p>	<p>If no photocopy within 30 days:</p> <p>a. IDRS shows certified photocopy previously received, update Activity Code to reflect proper status of case, or</p> <p>b. IDRS shows no indication that certified photocopy received, contact BFS.</p>
15	PAID	Paid - Certified photocopy to follow.	<p>Monitor for receipt of certified photocopy.</p> <p>a. Upon receipt continue processing. See IRM 21.4.2.4.15.2, Request for Administrative Photocopy.</p> <p>b. If no photocopy within 30 days and IDRS shows photocopy previously received, update activity code to reflect proper status of case.</p> <p>c. If IDRS shows no indication that certified photocopy received, contact BFS.</p>
17	PAID	Paid - Endorsed, photo/claim to follow.	Monitor. If no photocopy in 30 days , contact BFS.
18	PAID	Paid - Claim submitted after the Limited Payability cutoff date.	If Form 3911 is available, research TCIS for a check copy.

			<ul style="list-style-type: none"> • If check is available on the TCIS system, provide the taxpayer with a copy and close case. See reminder above. • Input a TC 971 AC 011 on CC TXMOD using the date you secure the check. You must also include the money amount of the check in the FREEZE-RELEASE-AMT field. • If not found, process as a Limited Payability (LP) Trace, reinputting the CC CHKCL with non-receipt Code P. <p>If no Form 3911 is present, correspond with the taxpayer.</p>
20	OOPS	Payment declined due to alteration of check. Photocopy and claim to follow.	Monitor if no photocopy in 30 days , follow up, contact BFS.
22	OOPS	Insufficient agency information.	<ol style="list-style-type: none"> 1. Pull case. 2. Resubmit CC CHKCL. 3. Use appropriate Stop Reason Code.
27	OOPS	Previously processed as Limited Payability Check Cancellation and refund credit (TC 740) was returned by the RFC.	Take action to release credit, if necessary. Place case documents in classified waste when case is closed.
31		Check Outstanding. RFC will issue recertified check.	Monitor for TC 841.
32	ST32	Outstanding check cancelled credit will be returned to the IRS.	Monitor for TC 841.
33	OOPS	Outstanding - No Photocopy.	Send Letter 1219C, Refund Inquiry; (Joint F3911) Requires Certification: Form 1040.
53	OOPS	Reject - Duplicate Stop	Contact BFS Check Information Section at 855-868-0151, Option 1.

65	ACKN	Refund associated with TOP Offset.	<ol style="list-style-type: none"> Wait 30 days for second status. No reply, resubmit CC CHKCL.
71	OOPS	TOP Offset refund in full.	See IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset
72	OOPS	TOP Offset partial refund.	See IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset
90	OOPS	TCIS/PACER disconnect error.	Contact BFS to reset the interface indicator.

Exhibit 21.4.2-5(1) Code 11 - Updated to add scenario regarding incorrect check copy received and procedures for PII Breach. Change made for missing scenario.

(1) The disposition code is located in the Activity Field of the Integrated Data Retrieval System (IDRS) Control History. The disposition code is displayed as the first 2 digits of the Activity Code followed by the date the Bureau of the Fiscal Service provided the Disposition in YYYYMMDD format, referred to in the chart below as the disposition date (i.e., 0120190325 = Disposition 01 provided by BFS on March 25, 2019).

Note: Additional Disposition Code 11 information can be found in IRM 21.4.2.4.4.1, Subsequent Inquiries, With Status Codes, Without Prior Forgery Determination (CSR's and Refund Inquiry Unit), and Exhibit 21.4.2-2, Disposition Code Chart - Refund Inquiry Employee Actions.

Note: When sending Form 4442/e-4442, Inquiry Referral, per the chart below: Select **Referral Type:** "IRM", **IRM Category:** "Refund", **Sub-category:** "Disposition and Status Codes" and **Reason:** "Other or Complex Issue/Training Specialization".

Send referral to the Refund Inquiry Unit which controls the case, or to your affiliated Refund Inquiry (RI) unit if there is no current control base. Puerto Rico will use the Brookhaven Campus RI unit as their affiliated RI unit for IMF cases and Cincinnati Campus RI unit for BMF cases.

Reminder: Prior to sending a referral to any Refund Inquiry Unit, probe the taxpayer to determine if they have received a letter with instructions to follow. If the taxpayer has received a letter regarding the refund they are calling about, encourage the taxpayer to follow the direction given in the letter received.

Code	Definition	Actions and Time Frames
01	Regional Finance Center (RFC) has requested the status of	If there is no indication the check was cashed and no action after 28 days from the disposition 01 date , send Form 4442/e-

	check from the Financial Processing Division.	4442, Inquiry Referral, to the Refund Inquiry campus with the open control. If no open control, send to your local Refund Inquiry function.
04	Claim was previously processed as an available check cancellation. Check was sent but returned as undeliverable or cancelled.	Taxpayer should receive check within six weeks (nine weeks for a foreign address).
07	Unprocessable claim.	If no other action indicated in the Integrated Data Retrieval System (IDRS) Control History section: <ul style="list-style-type: none"> a. Send Form 4442/e-4442 to the Refund Inquiry campus with the open control. If no open control, send to your local Refund Inquiry function. b. Advise the taxpayer they will be contacted within 30 days.
08	For Direct Deposit Refunds - No response from the Direct Deposit designated financial institution. The subsequent CC CHKCL input generates an FS Form 150.1 to the bank.	<ol style="list-style-type: none"> 1. If it has been more than 30 days from the disposition 08 date and the taxpayer has not received a letter advising of the information found on FS Form 150.1 and TC 841 is not present send Form 4442/e-4442 to the Refund Inquiry campus with the open control. If no open control, send to your local Refund Inquiry function. 2. If the taxpayer has not received a letter advising of the information found on FS Form 150.1 and a Transaction Code (TC) 841 is posted, advise taxpayer of refund reissue or other disposition of credit.
09	For Direct Deposit Refunds - The RFC contacts the financial institution via FS Form 150.1 to trace the refund. Copies of the results are sent to RFC. RFC will load an electronic copy of the FS Form 150.1 to TCIS. Note: The FS Form 150.1 contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer.	<ol style="list-style-type: none"> 1. If no TC 841 is present, and it has been more than 90 days from the disposition 09 date the trace was initiated, send Form 4442/e-4442 to the Refund Inquiry campus with the open control. If no open control, send to your local Refund Inquiry function. <p>Note: If the caller states the bank returned their refund to the IRS, check for External Lead indicators IRM 25.25.8-2, External Lead Involvement</p>

		<p>Indicators. If found, follow procedures in IRM 25.25.8.7, Responding to Taxpayer Inquiries. If Refund Inquiry has an open control, send Form 4442/e-4442 to advise of the bank lead involvement and for the control to be closed.</p> <ol style="list-style-type: none"> 2. If it has not been at least 90 days, advise the taxpayer to call back after this time frame has elapsed. 3. If TC 841 is posted, advise taxpayer of refund reissue or other disposition of credit.
11	<p>Check has been cashed. The taxpayer must contact the BFS Check Claims Branch at the toll-free number 855-868-0151 (press option 1, then option 1 again) between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday (English and Spanish speaking assistance is available on the Check Claims toll free number). The TP needs to inquire about the status of the FS Form 1133, after it has been returned to the Bureau of Check Claims.</p>	<p>Provide the taxpayer with the entire check number, including both check symbol (first four digits) and serial number (last eight digits), and refund date, all of which are available on CC IMFOL#.</p> <ul style="list-style-type: none"> • Taxpayer will receive a copy of the cancelled check and FS Form 1133 within 30 days of the disposition "11" date. • If it is 31 days or more from the disposition "11" date and the taxpayer has not received a copy of the cancelled check and FS Form 1133 from BFS, advise taxpayer to contact the BFS Check Claims Branch. • If the taxpayer is in receipt of the FS Form 1133, advise them to complete and return the form to BFS along with a copy of the cancelled check. Allow 90 days for processing. • If the check attached to the FS Form 1133 does not belong to the taxpayer, advise the taxpayer to contact the BFS Check Claims Branch to report the incorrect check received.
27	<p>Check was previously processed as Limited Payability Check Cancellation. Check was issued but was not cashed within one year from the date of</p>	<p>Taxpayer should receive check within six weeks (11 weeks for a foreign address).</p>

	issue. The refund credit (TC 740) was returned by the RFC.	
32	Check cancelled - new check to be issued.	Taxpayer should receive refund within four weeks (nine weeks for a foreign address).
65	Treasury Offset Program (TOP) offset of refund. The initial disposition code indicates the refund was associated with a "TOP offset". Subsequent disposition codes will follow.	Review the taxpayer's account to determine if refund was offset in full. Follow IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset.
71	Full TOP offset.	Follow IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset
72	TOP offset - Unavailable Check Cancellation (UCC). This code is passed for non-receipt claims when only the amount of the partial payment issued because of an offset being returned.	The offset is not reversed. Generates a TC 841 and is the equivalent of a "disposition 09" which generates a Document Locator Number (DLN) with Block 88888 . Follow procedures under "disposition 09" Then section (3) above.

Editorial changes made throughout the IRM for clarity and updated plain language, grammar, web addresses, IRM references, legal references.