

## IRM PROCEDURAL UPDATE

**DATE: 05/21/2025**

**NUMBER: ts-21-0525-3316**

**SUBJECT: Updates to Refund Trace and Limited Payability**

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

**CHANGE(s):**

**IRM 21.4.2.4(1)a - Updated to include procedures if TC 71 AC 123 is posted prior to January 2025. Change made for IRM consistency.**

(1) The procedures for processing a refund trace request are the same for telephone, Taxpayer Assistance Centers, or written inquiries. Refund trace cases should be worked at the Accounts Management (AM) Directorate where they are received. TAC and remote sites should refer cases to their affiliated Refund Inquiry team and include Form 3911, Taxpayer Statement Regarding Refund, requesting a refund trace be completed.

**Exception:** See (2) below.

- a. If the IMF paper refund issue date (TC 846 date) is within 12 months of the current date for paper checks, or 6 years for direct deposit, and there is no evidence of a refund trace being started (which is indicated by a TC 971 AC 011 posting after the TC 846 date), then input of CC CHKCL is required. See Exhibit 21.4.2-1, Command Code (CC) CHKCL Input. Oral statement criteria extends to the phone call only; once the call has ended if a trace has not been started, Form 3911, Taxpayer Statement Regarding Refund, is required.

**Note:** If TC 971 AC 011 is posted and CC TXMOD indicates an open Refund Inquiry control base, which is passed the refund trace time frame, indicated in (3) or (6) below, and you are speaking to the taxpayer or their authorized representative, complete Form 4442, Inquiry Referral, or e-4442 with the information you obtain from the taxpayer and refer the case to the employee or unit with the open control. If processing the case through CII, see IRM 21.5.2.3, Adjustment Guidelines – Research.

**Exception:** If the refund trace is for a refund returned/rejected to the IRS by the financial institution through the RIVO External Lead process, DO NOT input a refund trace or advise the taxpayer to file a Form 3911. See IRM 25.25.8.7, Responding to Taxpayer Inquiries, for instructions.

**Exception:** Beginning mid-January 2025, all refunds identified by BFS (prior to a refund trace being started) as altered or stolen will be returned to IRS and can be identified by the posting of TC 841 with block and serial number 77715, that will create a P- freeze. Beginning Mar 2025 a notice CP 53W(IMF accounts) or CP 153W (BMF accounts) will automatically generate to notify the taxpayers their return is being reviewed.

**Note:** Prior to the new programming, the **TC 971 AC 123 MISC>ALTERED-CHK** marker was used to identify the altered or stolen checks. This marker will no longer be used due to the new programming. *If marker was placed prior to January 2025 and the taxpayers refund has not been received follow procedures in 1a or 1b of this IRM as appropriate.*

**Reminder:** BMF paper refunds **do not meet oral statement criteria**. Follow the procedures in IRM 21.4.2.4.1 (1), Form 3911, Taxpayer Statement Regarding Refund.

- b. If the IMF paper refund is over one year old, it must be processed by a Refund Inquiry Unit using Limited Payability rules because the refund **does not meet oral statement criteria**. **DO NOT** input **CC CHKCL**. Follow the procedures in IRM 21.4.2.4.1 (1), Form 3911, Taxpayer Statement Regarding Refund. Refund Inquiry employees see IRM 21.4.2.4.7, Limited Payability (LP) Rules.

**Note:** If the normal 6 week time frame has been met, and there are no open Refund Inquiry controls and the refund **does not meet oral statement criteria**, apologize for the processing delay. Ask the taxpayer if they can fax the Form 3911 to you while on the phone. Send Form 4442/e-4442 to your local Refund Inquiry function, along with the Form 3911 received requesting the trace be started. Advise the taxpayer of the proper time frame. If the taxpayer cannot fax the Form 3911 while on the call, advise them to file Form 3911 either by mail or fax. If the taxpayer calls back after the 30 days have passed and no open Refund Inquiry control can be found, see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, to determine if the inquiry meets Taxpayer Advocate Criteria.

**IRM 21.4.2.4(5) - Updated to include conditions when oral statement can be accepted for refund trace. Change made for IRM consistency.**

(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 resides at the address currently on record (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 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.

-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.

-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.

-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.

- Refund in question is not a manual refund (TC 840).
- Not a mixed entity account.
- 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.
- No TC 740, TC 841 or TC 843 matching the TC 846 in question. If freeze codes are present, follow freeze release procedures.
- 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.

**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(3) - Updated to include exception for RAL/RAC refunds. Changes made to include missing scenario.**

**IRM 21.4.2.4.1(3)b - Updated to apply instruction to all Form 3911 received in CII. Changes made to clarify information.**

**IRM 21.4.2.4.1(3)c - Updated procedures for reassigning CII inventory to the Refund Inquiry Site Specialized Holding Numbers for their own directorate. Change made due to CII integration to Refund Inquiry inventory.**

**IRM 21.4.2.4.1(3)d- Updated procedures for Form 3911 received prior to refund timeframe being met. Changes made to include missing scenario.**

(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 IRS.gov. Using AMS or Correspondence Imaging Inventory (CII) case note, input the following history item on the account - **"Form 3911 needed"**.

**Exception:** Refunds issued through a Refund Advance Product (RAL/RAC) have special procedures. For more information see IRM 21.4.1.5.7.2, Direct Deposit Refund Advance Product (RAL/RAC). If taxpayer has **not** contacted their preparer or the FI, send Letter 0129C, Refund Inquiry; Form 3911 Required, include paragraph J to advise the taxpayer of the necessary information regarding the RAL/RAC.

- a. If a physical paper 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. If received in CII, leave a case note indicating IDT involvement, and close the CII case. 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. For joint returns, both taxpayers must sign. If Form 3911 is incomplete, correspond for the missing information following procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund. 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.

- c. If paper refund is **more than** one year old, **or** the taxpayer is requesting a refund trace on a case with a previous trace (TC 971 AC 011 on account for the refund in question) or a combination of both, the Form 3911 or correspondence must be worked by Refund Inquiry Unit. If received in CII, update document type to **Refund Inquiry Correspondence**, category 3911 or RFIQ, and program code 01040. Reassign the case to the Refund Inquiry Site Specialized number of your affiliated Refund Inquiry (RI) Unit. Puerto Rico cases should be reassigned to Brookhaven, and Jacksonville to Atlanta

until further notice. For holding numbers see Refund Inquiry Site Specialized Holding Numbers, located on SERP under the Who/Where tab.

**Reminder:** If previous claim can be found in CII, link new correspondence to original claim prior to reassignment.

- d. If a Form 3911 is received requesting a trace be completed on an account for which either no refund has been issued, the refund in question is not posted, or the timeframe in IRM 21.4.2.4 (5) has not been met and a trace cannot be started, 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. For physical paper Form 3911, destroy the Form 3911 following procedures in IRM 21.5.1.4.10, Classified Waste. For CII cases, after capturing the **request completed** screen of CC LETER, close your case.
- e. If forwarding a physical paper 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.
- f. For specific guidance for handling CII cases, see IRM 21.5.1.5, Correspondence Imaging Inventory (CII) Procedures.

**IRM 21.4.2.4.1(4) - Updated procedures for Form 3911 received but EIP was not issued on tax year 2021. Change made for IRM consistency.**

(4) For cases where the Economic Impact Payment (EIP) was not issued, but the taxpayer filed a Form 3911, send a closing letter for your case, as indicated below:

**For 2020:** Use a Letter 916C, Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: *"Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Rebate Recovery Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund for 2020 was May 17, 2024."*

**For 2021:** Use a Letter 916C, Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: *"Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Rebate Recovery Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund for 2021 was April 15, 2025."*



**IRM 21.4.2.4.4(1) - Updated to add reminder that BMF refunds do not meet oral statement criteria. Change made for IRM consistency.**

(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 or TC 840 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.

**Reminder:** BMF paper refunds **do not meet oral statement criteria**. Follow the procedures in IRM 21.4.2.4.1 (1), Form 3911, Taxpayer Statement Regarding Refund.

**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.

**Note:** If the taxpayer meets hardship criteria, refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, before referring to TAS.

| 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"><li>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.</li><li>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. Select <b>Referral Type: IRM, IRM</b></li></ol> |

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|---|---------------------------------------------------------------------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   |                                                                     |                                                            | <p><b>Category: Refund, Sub-category: Refund Trace-Subsequent</b><br/> <b>Contact and Reason: Other or Complex Issue/Training Specialization.</b><br/> Under notes section, include pertinent information.<br/> Verify taxpayer's telephone number and address.<br/> Advise the taxpayer to expect a response within <b>30 days</b>.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 2 | Taxpayer calls to check the status of a direct deposit refund trace | Less than 90 days from the Activity Code <b>3911TORDCC</b> | <p>Advise the taxpayer banks are allowed up to <b>90 days</b> to respond to our request for information, from the date of the CC CHKCL input.</p> <p><b>Note:</b> 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 <b>3911TORDCC</b>   | <ol style="list-style-type: none"> <li>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.</li> <li>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.<br/> Select <b>Referral Type: IRM, IRM</b><br/> <b>Category: Refund, Sub-category: Refund Trace-Subsequent</b><br/> <b>Contact and Reason: Other or Complex Issue/Training Specialization..</b><br/> Under notes section, include pertinent information.<br/> Verify taxpayer's telephone number and address.</li> </ol> |



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|   |                                                                                                                                                                      |            | Advise the taxpayer to expect a response within <b>30 days</b> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 4 | 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 | no content | <ol style="list-style-type: none"> <li>1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame.<br/><br/><b>Note:</b> 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.</li> <li>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 "<b>CHKFOUND</b>".</li> <li>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.</li> </ol> |
| 5 | Taxpayer locates their direct deposit refund after Form 3911, Taxpayer Statement Regarding                                                                           | no content | <ol style="list-style-type: none"> <li>1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame.<br/><br/><b>Note:</b> A refund trace cannot be interrupted if the campus</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

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|---|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   | Refund, was sent, or a refund trace was initiated per oral statement authority                             |                                                                    | <p>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"> <li>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 "<b>DEPFOUND</b>".</li> <li>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.</li> </ol> |
| 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><b>Advise</b> 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><b>Note:</b> If the taxpayer needs assistance with FS Form 1133, provide the taxpayer with the BFS Check Claims Branch toll-free number, 855-868-0151 between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. 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><b>Advise</b> the taxpayer to contact the BFS Check Claims Branch toll-free number, 855-868-0151 between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday to report the incorrect check received. Advise to press option 1, then option 1 again. Both English and Spanish speaking assistance is</p>                                                                                                                                                                                                                                                                                                                                                                                                          |

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|    |                                                                                                           |                                                       | available on the Check Claims toll free number.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 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                     | <b>Advise</b> 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 | <ol style="list-style-type: none"> <li>1. Research CII for a closed case. If found determine if FS Form 1133 has been attached, if attached provide taxpayer with a copy either by mail or fax.</li> <li>2. If no prior CII case is found or FS Form 1133 is not attached to a prior CII case, then <b>advise</b> the taxpayer to contact the BFS Check Claims Branch toll-free number, 855-868-0151 between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday 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.</li> </ol> |
| 10 | Taxpayer finds the original check                                                                         | Also received a replacement check                     | <b>Advise</b> 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"> <li>1. Use information from the boxes above to research the account.</li> <li>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. For CII cases, after capturing the <b>request completed</b> screen of CC LETER, close your case.</li> </ol>                                                                                                                                                                                                                                                                                                      |

|    |                                                                                      |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----|--------------------------------------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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            | Update document type to <b>Refund Inquiry Correspondence</b> , category 3911, and program code 01040. Reassign the case to the Refund Inquiry Site Specialized number based on the first 2 digits of the TC 971 AC 011 DLN. For holding numbers see Refund Inquiry Site Specialized Holding Numbers, located on SERP under the Who/Where tab.<br><br><b>Reminder:</b> If previous claim can be found in CII, link new correspondence to original claim prior to reassignment. |
| 13 | Taxpayer's completed FS Form 1133 is received in CII                                 | A TC 971 AC 011 is posted after the TC 846 date            | Update document type to <b>Refund Inquiry Correspondence</b> , category 3911, and program code 01040. Reassign the case to the Refund Inquiry Site Specialized number based on the first 2 digits of the TC 971 AC 011 DLN. For holding numbers see Refund Inquiry Site Specialized Holding Numbers, located on SERP under the Who/Where tab.<br><br><b>Reminder:</b> If previous claim can be found in CII, link new correspondence to original claim prior to reassignment. |
| 14 | Taxpayer was issued a replacement check by BFS                                       | Taxpayer states they did not receive the replacement check | <b>Advise</b> the taxpayer to contact the BFS Check Claims Branch toll-free number, 855-868-0151 between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday 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.                                                                                                                      |

**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)a - Updated to include procedures for cases which a TC 971 AC 123 has posted prior to January 2025. Changes made for IRM consistency.**

**IRM 21.4.2.4.7(5)f - Updated to include a reminder to maintain AMS and CII notes as no disposition code is updated by BFS. Changes made to clarify information.**

**IRM 21.4.2.4.7(5)g - Updated to include activity code to use when sending Form 13818 to the taxpayer. Changes made for IRM consistency.**

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

- a. Research the Treasury Check Information System (TCIS) for a copy of the check. If the check is not available on the TCIS system and BFS records show the refund check is still outstanding, see IRM 21.4.2.4.7 (9) 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 (9), Limited Payability: Taxpayer Disputes/Check Cashed/Possible Forgery.

**Exception:** Cases with posted TC 971 AC 123 MISC-ALTERED-CHK prior to January 2025, follow procedures in IRM 21.4.2.4.14, Account 6565 processing, to allow limited pay claim.

- b. If check is available on the TCIS system, print a copy of the check.

**Note:** If working a CII case, enter the CII ID on the upper left corner of the first page of the check copy page and save, then print the document to be sent to the taxpayer.

- c. Prepare and send Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check. Include the return address information for your Refund Inquiry function on page 1 of the Form 13818. Complete the following fields before sending Form 13818 to the taxpayer:

| FIELD | Field Description |
|-------|-------------------|
| Date  | Today's Date      |

|                        |                                                                                                                                                                     |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Tax Examiner           | IDRS number of TE preparing the form and who will work Form 13818 response. See IRM 3.13.2.2.1, Identification Requirements for IRS Employees, for more information |
| Payee name and address | Name and address to which check was issued                                                                                                                          |
| Check amount           | Amount of check                                                                                                                                                     |
| Symbol number          | 4-digit check symbol number                                                                                                                                         |
| Check number           | 8-digit check serial number                                                                                                                                         |
| Date of check          | Issued date of check (i.e., date printed on check)                                                                                                                  |
| Tax Year               | Tax period from which refund was issued                                                                                                                             |
| Form                   | Form for which refund was issued                                                                                                                                    |

- d. Provide the taxpayer with a copy of the negotiated refund check secured from TCIS. Also attach copies of both the Form 13818 and refund check secured to your case file.

**Note:** If working a CII case, enter the CII ID on the Form 13818, in the upper left corner above the form number (not on the cover page) and save. Attach a copy of the Form 13818 and a copy of the negotiated refund check to the CII case.

- e. 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.
- f. Change the category code on your CII case to 3858. If working a physical paper case, update the category code to 3858 on IDRS.

**Reminder:** All LP claims received after the 15th day of the 14th month must be processed by the IRS. Since these claims are not processed through normal refund trace procedures and do not normally yield a disposition code, ensure AMS or CII notes are maintained to advise of case actions.

- g. Suspend your case for 45 days for domestic taxpayers and 70 days for overseas taxpayers. Use activity code **F13818XXX** where the **XXX** is the julian date that represents the last day of the suspense period.
- h. When response is received, proceed to IRM 21.4.2.4.11, Limited Payability: Taxpayer Disputes/Check Cashed/Possible Forgery, and take appropriate action.
- i. If no response, leave a case note in CII indicating no reply to Form 13818 and close case. If working a physical paper case, close case with TC 290 .00 using case file as a source document.

**Note:** If response is received after case is closed, do not reopen a case from CII archives. Reopening cases from CII archives may create an overage case. Instead of reopening an archived case, you may utilize the create case option in CII to create a new case based on the taxpayer's contact and link the newly opened CII case to the related archived case(s).

**IRM 21.4.2.4.11(3)c - Updated to include category code to use when sending Form 13818 to the taxpayer. Changes made for IRM consistency.**

**IRM 21.4.2.4.11(3)d - Updated to include suspense timeframe and activity code to use when sending Form 13818 to the taxpayer. Changes made for IRM consistency.**

(3) If you are **unable** to make a determination, or no signature appears on the check:

- a. If not already done, send Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check. Include the return address information for your Refund Inquiry function on page 1 of the form. Complete the following fields before sending Form 13818 to the taxpayer:

| FIELD                  | Field Description                                                                                                                                                   |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Date                   | Today's Date                                                                                                                                                        |
| Tax Examiner           | IDRS number of TE preparing the form and who will work Form 13818 response. See IRM 3.13.2.2.1, Identification Requirements for IRS Employees, for more information |
| Payee name and address | Name and address to which check was issued                                                                                                                          |
| Check amount           | Amount of check                                                                                                                                                     |
| Symbol number          | 4-digit check symbol number                                                                                                                                         |
| Check number           | 8-digit check serial number                                                                                                                                         |
| Date of check          | Issued date of check (i.e., date printed on check)                                                                                                                  |
| Tax Year               | Tax period from which refund was issued                                                                                                                             |
| Form                   | Form for which refund was issued                                                                                                                                    |

- b. Provide the taxpayer with a copy of the negotiated refund check secured from TCIS. Also attach copies of both the Form 13818 and refund check secured to your case file.

**Note:** If working a CII case, enter the CII ID on the upper left corner of the first page of Form 13818 and save. Attach a copy of the Form 13818 and a copy of the negotiated refund check to the CII case

- c. Change the category code on your CII case to 3858. If working a physical paper case, update the category code to 3858 on IDRS.



- d. Suspend your case for 45 days for domestic taxpayers and 70 days for overseas taxpayers. Use activity code **F13818XXX** where the **XXX** is the julian date that represents the last day of the suspense period.
- e. If no response, leave a case note in CII and close case. If working a physical paper case, close case with TC 290 .00 using case file as a source document.

**Note:** If response is received after case is closed, do not reopen a case from CII archives. Reopening cases from CII archives may create an overage case. Instead of reopening an archived case, you may utilize the create case option in CII to create a new case based on the taxpayer's contact and link the newly opened CII case to the related archived case(s).

- f. If a current address is unavailable or transposition errors not found, if working a physical paper case, update the control base with Activity Code **"NONEWADDR"** and close the base. Destroy the Form 13818 as classified waste per IRM 21.5.1.4.10, Classified Waste. If working the case in CII, leave a case note indicating current address is unavailable or transposition errors not found and close the case.

**IRM 21.4.2.4.11(8) - Updated to include procedures for cases which a TC 971 AC 123 has posted prior to January 2025. Changes made for IRM consistency.**

(8) If you believe the taxpayer's claim is valid or no specific reason to deny the claim can be found, allow the claim following the procedures in IRM 21.4.2.4.14, Account 6565 Processing for Refund Inquiry Function.

**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 21.4.1.5.7.6, 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 21.4.2.4.13(1) - Updated to incorporate correct category code for CDN scanned to CII. Changes made to clarify information.**

**IRM 21.4.2.4.13(4) - Updated to advise to link the CDN to the related refund claim. Change made due to CII integration to Refund Inquiry inventory.**

**IRM 21.4.2.4.13(6) - Updated to include link to IRM regarding interest on Non-Receipt of Refund Check. Changes made to clarify information.**

**IRM 21.4.2.4.13(7) - Updated to advise to link the CDN to the related refund claim. Change made due to CII integration to Refund Inquiry inventory.**

**IRM 21.4.2.4.13(9) - Updated to advise to link the CDN to the related refund claim. Change made due to CII integration to Refund Inquiry inventory.**

(1) Once it is determined a refund check has been cashed and BFS decides whether to honor the payee's check claim, the disposition information is sent to the Refund Inquiry function on an BFS CDN. As of March 30, 1998, BFS issues replacement settlement checks directly to the taxpayer on refunds determined to be forged or when appropriate, issues denial letters.

**Note:** For all actions below, do not reopen a case from CII archives. Reopening cases from CII archives may create an overage case. Instead of reopening an archived case, if the CDN is not already scanned to CII, you may utilize the create case option in CII to create a new case based on the CDN received. Use document type **Refund Inquiry Correspondence**, category code 3859, and program code 01040. Once created, link the newly opened CII case to the related archived refund claim. Update AMS narrative or CII case note with the EXACT explanation or verbiage of what's written on the CDN.

**Reminder:** When sending letters to the taxpayer follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request.

(2) Using the Payee Identification or check information on the CDN, research CC SUMRY, CC IMFOLT, or CC IMFOLC to locate the refund in question. If using IMFOLC the correct tax module will appear.

**Note:** If there is a control open to Accounting function or the CDN is for a refund with a Payment Over Cancellation (POC) condition (for example, a replacement refund check was issued, and both the replacement and the original check were negotiated causing a TC 843 to post.), route the CDN to the open control or as appropriate to the Accounting team that works POC cases. For more information see IRM 3.17.80.4, Processing Payments Over Cancellation (POC) - Preliminary Processes before an Erroneous Refund.

(3) If "Settlement Denied" or "Forgery Established" is noted on the CDN, input CC MFREQ(C) if the module is not up on IDRS.

(4) If the explanation says, "Forgery Established", use CC REQ77 to input TC 971 AC 078 on CC TXMOD. Input the date of the CDN as the transaction date. When working physical paper case, close case with TC 290, with appropriate non-refile blocking series, using the CDN received as your source document. When working a CII case, link the CDN case to the related refund claim and close case.

(5) BFS may send more than one CDN on the same refund claim. The first CDN is to advise the IRS they are settling with the taxpayer and another CDN with the

settlement check information. If there is a previous TC 971 AC 078 on the module, link the CDN with the previous one. Do not input more than one TC 971 AC 078 for the same refund.

**Note:** If the CDN indicates "Settlement check number ....." or the CDN has settlement check information PRIOR to "forgery established", input a TC 971 AC 078.

(6) If the CDN indicates the "agency will be credited" or similar wording, monitor for the posting of the credit and take appropriate action. If it can be determined that non-receipt of the original refund check, or an abnormal delay (greater than 120 days) in issuance of a second check, is the fault of a U.S. government agency, additional interest may be allowed, see IRM 20.2.4.8.5.3 , Non-Receipt of Refund Check. If forgery is determined, BFS will pay the taxpayer out of the Check Forgery Insurance Fund (CFIF). See IRM 21.4.2.4.15.3, Secret Service and Check Forgery Insurance Fund (CFIF).

**Note:** The IRS cannot provide the taxpayer any information about the status of the BFS settlement checks and cannot trace them.

(7) If the explanation says, "Settlement Denied", "Settlement Not Authorized", or "Settlement Not Recommended and Case is Closed", BFS has disallowed the claim and advised the taxpayer. Input a TC 971 AC 079 and file the CDN with TC 290 as instructed in (4) above. When working a CII case, link the CDN case to the related refund claim and close case. Do not input more than one TC 971 AC 079 for the same refund.

- a. If there is a previous TC 971 AC 078 for the same refund, BFS has done further investigation and has disallowed the claim after previously allowing it. Input TC 971 AC 079 and associate with the previous CDN, see note above in paragraph 1.
- b. If claimant never lived at the check address (FS Form 1133 question 9 is "No"), research the return. If the check address was incorrect due to an IRS error, research for another taxpayer with the same name at the address shown on the check. If found, process as erroneous refund. If not found, send the case back to BFS with a note: "Please Adjudicate IRS error". The BFS adjudication process could extend the time frame for final resolution by 2 - 6 months. Advise the taxpayer they will be contacted by BFS if additional information is required. If the address on the check is the same as that on the return, send the form back to the taxpayer with Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818, using appropriate paragraphs. If the case is a mixed entity, further research may be required to determine if the claimant is entitled to the check. Correct the account if necessary.
- c. If "Settlement not recommended pending refund from bank, incomplete FS Form 1133 Claim Form, or further investigation" or similar wording, file the CDN. When working physical paper case, input TC 290 with blocking series

05. When working a CII case, link the CDN case to the related refund claim and close case.

**Caution:** If BFS advises the IRS a settlement check has been issued to the taxpayer, do not issue a manual refund. This action will cause an erroneous refund. Anyone causing an erroneous refund must document the action and the employee must refer to IRM 21.4.5, Erroneous Refunds, and follow applicable actions.

(8) The CDN may have an unusual response and include copies of the FS Form 1133, check copies, or other forms. If it is not clear what BFS wants, contact BFS Customer Engagement Center via phone at 855-868-0151 and ask what action they intended for the taxpayer or the IRS.

**Reminder:** If after Disposition 11 is received and the taxpayer contacts the IRS, they should be referred to BFS whether a CDN has been received or not. See IRM 21.4.2.4.4.1, Subsequent Inquiries, With Status Codes, Without Prior Forgery Determination (CSR's and Refund Inquiry Unit), for the BFS address and phone number. Do not interfere with BFS claim process.

(9) If the CDN notes that "The payee has released their claim", when working physical paper case, close the control base with activity "TPRECCK". When working a CII case, link the CDN case to the related refund claim and close case.

#### **IRM 21.4.2.4.15.3 - Updated name of the Questioned Documents Branch (QDB) of the United States Secret Service's Forensic Services Division (FSD).**

(1) If an inquiry is received stating the Secret Service (SS) has informed the taxpayer that SS is in possession of the refund check, you must follow these procedures:

a. Contact:

#

[REDACTED]

#

**Note:** The above phone number is for internal IRS use only. This number is not staffed for public contact. Any taxpayer calls received are directed to the toll-free numbers for assistance.

- b. Identify yourself as an IRS employee.
- c. Tell the SS agent you have an inquiry stating that the SS has possession of the refund check.
- d. Provide all necessary taxpayer information regarding the check.

- e. Request verification that SS has possession of refund check.
- f. Obtain from the agent the check and symbol number as well as taxpayer information printed on check.
- g. Print a copy of the check from TCIS. **Do not** input CC CHKCL.
- h. When credit is returned, if manual refund criteria is met, follow instructions for preparing and issuing a manual refund.

**Note:** If the Bureau of the Fiscal Service (BFS) forwards a Claim Disposition Notice (CDN) stating the Secret Service is investigating the negotiation of a refund check, do not contact Secret Service, unless the refund has been seized. Contact the Secret Service to request the status of the refund. Refer the taxpayer to BFS. See IRM 21.4.2.4.4.1, Subsequent Inquiries, With Status Codes, Without Prior Forgery Determination (CSRs and Refund Inquiry Unit).

**IRM 21.4.2.4.16 - Updated name of Internet Refund/Fact of Filing to Where's My Refund (WMR) throughout IRM. Change made for IRM consistency.**

Automated Refund Trace Applications Integrated Customer Communications Environment (ICCE) Refund Trace, Internet Refund Trace (IRTRC), and Where's My Refund (WMR)

(1) Taxpayers can initiate a refund trace through the automated telephone application or on the internet at IRS.gov" Where's My Refund" (WMR). Generally, these automated systems will only trace the first refund issued during the current processing year. These systems do not allow a taxpayer to start their own refund trace if they filed Married Filing Joint or received their refund via direct deposit. Since taxpayers who file Married Filing Joint returns cannot initiate a trace using automation, the applications will offer them a Form 3911, Taxpayer Statement Regarding Refund, to get the process started.

(2) The caller first goes through the refund inquiry application that provides information regarding the status of their refund (including the mail date and math error information) and decides whether their refund is eligible to be traced in automation. If the caller has selected the option indicating the refund check was lost, stolen, or destroyed, or the mail date was at least 28 days prior to the date of the call, the refund inquiry application will transfer eligible callers to the refund trace application. The following chart highlights the actions taken when an inquiry is initiated through ICCE (formerly Telephone Routing Interactive System - TRIS):

| If                                                                                                                                                                                           | Then                                                                                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The caller obtains "refund issued on" and the response and mail date are less than 28 days from current date and the caller did not indicate the refund check was lost, stolen, or destroyed | The ICCE refund inquiry application will advise the caller the date the refund was issued, when to call back, and will not send the call to the Trace application. |

| If                                                                                                                                                           | Then                                                                                                                                                                                                                                                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Certain conditions are met such as math error or freeze code                                                                                                 | Depending on the condition, the caller may be issued Form 3911, transferred to a customer service representative, or provided a call back number for assistance.                                                                                                                  |
| Caller obtains "refund issued on" response and mail date are at least 28 days prior to current date or caller indicates check was lost, stolen, or destroyed | <p>The ICCE refund trace application will input CC CHKCL and control the case to the Refund Inquiry Unit where the caller was routed.</p> <p><b>Exception:</b> Married Filing Joint taxpayers will be mailed a Form 3911 to complete and send back. No P- freeze will be set.</p> |

(3) The WMR web site allows the taxpayer to walk through a series of on-line screens. A refund trace cannot be input on any refund check until 28 days after it was issued. If 28 days has passed and the taxpayer indicates they have not received their check, they can initiate an on-line refund trace (except Married Filing Joint taxpayers and direct deposit recipients). Taxpayers whose refund checks were returned undelivered by the U.S. Postal Service will be provided a contact number to provide a new address. CSRs will follow procedures in IRM 21.4.3.5.3, Undeliverable Refund Checks. If the taxpayer has trouble in initiating a refund trace, they will be advised to call a customer service representative for assistance.

(4) If refund trace criteria are met, WMR will automatically input CC CHKCL and control the case to a predetermined Refund Inquiry Unit through IDRS. The case is controlled to an employee number beginning with 099.

(5) Both automated system traces proceed through the normal check trace dispositions, "3911TORDCC" and "01" and will end as a Disposition 11 (cashied check) or 32 (outstanding). Treat all other disposition codes like any other case.

(6) On joint returns, CC CHKCL is not input on either system. ICCE automatically mails a Letter 129C, Refund Inquiry; Form 3911 Required, and Form 3911 to the taxpayer. WMR allows the taxpayer to print the Form 3911 on-line. WMR provides the mailing address and fax number of the predetermined Accounts Management campus to mail the Form 3911. Married Filing Joint taxpayers must complete and jointly sign the Form 3911 and return it to the IRS before a refund trace can be initiated by the Refund Inquiry examiner.

**Exhibit 21.4.2-1(2) - Updated to add reminder that BMF refunds do not meet oral statement criteria. Change made for IRM consistency.**



(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.

**Reminder:** BMF refunds **do not meet oral statement criteria**. Follow the procedures in IRM 21.4.2.4.1 (1), Form 3911, Taxpayer Statement Regarding Refund.

- 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 is an individual tax return.
  - e. Taxpayer resides at the address currently on record (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 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.  
-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. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.  
-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.  
-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.  
-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(9) - Updated to include information regarding banks response time for direct deposit trace. Change made for IRM consistency.**

**Exhibit 21.4.2-1(9) Exception - Updated to include information for RRC credit. Change made for IRM consistency.**

(9) Advise taxpayer:

| If                                     | Then                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Their check was not cashed             | They will receive a replacement check in approximately 6 weeks (9 weeks if the TP has a foreign address).                                                                                                                                                                                                                                                                                      |
| Their refund was a direct deposit      | After the trace is input, the Bureau of the Fiscal Service (BFS) will contact the banking institution to inquire about their refund status. Advise the taxpayer banks are allowed up to <b>90 days</b> to respond to our request for information, from the date of the CC CHKCL input.<br><br><b>Note:</b> While banks may have 90 days to respond, it may take up to 120 days for resolution. |
| Their check was cashed                 | They will receive a claim package within 6 weeks (9 weeks if the TP has a foreign address) to complete and return to BFS in order to pursue their claim.                                                                                                                                                                                                                                       |
| They do not wish to pursue their claim | No further action is required. They may keep the claim package with a copy of their check for their records.                                                                                                                                                                                                                                                                                   |

**Exception:** A replacement check will not be issued for the first, second, or third round of Economic Impact Payments. Instead, advise the taxpayer: To claim the Recovery Rebate Credit, you must have filed your tax return and claimed the credit. The deadline to file a return claiming a refund for 2020 was May 17, 2024. The deadline to file a return claiming a refund for 2021 was April 15, 2025. See IRM 21.6.3.4.2.14, Recovery Rebate Credit, for more information.

**Exhibit 21.4.2-2 Disposition Status Code 10 - Updated to include direction to review TCIS prior to CC CHKCL re-input. Changes made to clarify information.**

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 physical paper cases with a TC 290 .00, use Blocking Series **05** and a source document. For cases currently assigned in Correspondence Imaging Inventory (CII) ensure source documents are attached to your CII case and follow procedures in IRM 21.5.1.5.1, CII General Guidelines, to close your CII case. 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, see IRM 25.25.8-2, External Lead Involvement Indicators, then follow procedures found in IRM 21.4.1.4.6, External Leads Program or Other Questionable Refund Inquiries.

| <b>Disposition Status Code</b><br>★ (Asterisk equals blank) | <b>Category Code</b> | <b>Definition</b>        | <b>Follow Up Action</b>                                                                                                                                                                                                                                       |
|-------------------------------------------------------------|----------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>10</b>                                                   | <b>OOPS</b>          | Invalid Stop Reason Code | <ol style="list-style-type: none"> <li>1. Review case.</li> <li>2. Review TCIS for refund disposition, if refund is still outstanding resubmit CC CHKCL. If claim package has been issued, leave case notes on AMS and/or CII and close your case.</li> </ol> |

**Exhibit 21.4.2-5(1) Code 32 - Updated to include a date to reference when advising the taxpayer of 4 weeks' timeframe to be allowed for refund. Change made for missing information.**

(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., 0120240325 = Disposition 01 provided by BFS on March 25, 2024).

**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.

**Note:** If the taxpayer meets hardship criteria, refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, before referring to TAS.

**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                                                                                               |
|------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| 32   | Check cancelled - new check to be issued. | Taxpayer should <b>receive refund within four weeks</b> (nine weeks for a foreign address) from the disposition date. |