

IRM PROCEDURAL UPDATE

DATE: 12/14/2022

NUMBER: wi-21-1222-1198

SUBJECT: Refund Research

AFFECTED IRM(s)/SUBSECTION(s): 21.4.1.4.1.2.6

CHANGE(s):

IRM 21.4.1.4.1.2.6(4) Updated to add note advising when not to give refund hotline number. Change made for IRM consistency.

4. Prior Campus closures have caused delays in ERS/Rejects, if the taxpayer is calling to check on the status of their refund **do not** send Form 4442/e-4442, Inquiry Referral, unless otherwise stated below. Apologize for the delay and advise the taxpayer that even though the processing centers have reopened, we are still working to resolve delays caused by the previous pandemic closures. Do not advise the taxpayer to resubmit the requested information. Advise the taxpayer the resolution of these issues could take more than 120 days depending on how quickly and accurately they respond, and how quickly we can complete the processing of their return. Provide the taxpayer with the [irs.gov](https://www.irs.gov/covidstatus) web address “www.irs.gov/covidstatus” to check the current operational status due to Covid-19. Advise the taxpayer that the best way to get the most current information about their refund is through the automated systems, Where’s My Refund (WMR) on [IRS.gov](https://www.irs.gov); IRS2GO (English and Spanish) for smart phones; or the Refund Hotline.

NOTE: DO NOT offer the toll free refund hotline, 800-829-1954, as an option unless the taxpayer states they do not have a computer or internet access.