



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.4.19

JUNE 14, 2021

EFFECTIVE DATE

(06-14-2021)

PURPOSE

- (1) This obsoletes IRM 4.4.19, Audit Information Management System (AIMS) – Validity and Consistency, Manual Refunds.

MATERIAL CHANGES

- (1) The material in this IRM is not part of the validity and consistency of AIMS and is being obsoleted. Changes are reflected in the table below.
- (2) The content of this IRM has been moved as indicated in this crosswalk:

IRM 4.4.19	Current IRM
IRM 4.4.19.1	IRM 21.4.4.2, What Is a Manual Refund?
IRM 4.4.19.2	IR IRM 4.4.4.4.3, Non-Master File Research IRM 21.4.4.3, Why Would a Manual Refund Be Needed?
IRM 4.4.19.3	IRM 21.4.4.4, What Research Is Required?, IRM 21.4.4.4.1, Refund Statute Expiration Date, IRM 21.4.4.4.2, Outstanding Balances/Duplicate Refund
IRM 4.4.19.4	IRM 21.4.4.4.3, Non-Master File Research
IRM 4.4.19.5	IRM 21.4.4.4.4, <i>Bureau of the Fiscal Service (BFS) Non-Tax Debts</i>
IRM 4.4.19.6	IRM 21.4.6.5.11.1, Offset Bypass Refund (OBR)
IRM 4.4.19.7	IRM 21.4.4.4.5, Approval from Other Functions
IRM 4.4.19.8	IRM 21.4.4.5, <i>Preparation of Manual Refund Forms</i>
IRM 4.4.19.8.1	IRM 21.4.4.5.2, Preparation of the Form 3753, Manual Refund Voucher, Exhibit 21.4.4-2, Manual Refund Checklists

IRM 4.4.19	Current IRM
IRM 4.4.19.8.2	IRM 21.4.4.5.1, Preparation of Form 5792, IDRS Generated Refund, Exhibit 21.4.4-2, Manual Refund Checklists
IRM 4.4.19.9	IRM 21.4.4.5 (2) (3), Preparation of Manual Refund Forms
IRM 4.4.19.10	IRM 4.4.12.5.2 Examined Closing, Surveyed Claims & Partial Assessment
IRM 4.4.19.11	Exhibit 21.4.4-3, Accounting Function - Manual Refund Team Contact Information
IRM 4.4.19.12	IRM 21.4.4.6.1, Monitoring Manual Refunds
IRM 4.4.19.12.1	IRM 21.4.1.5.10, Refund Intercept Command Code NOREF with Definer P
Exhibit 4.4.19-1	IRM 21.4.4.5.2, Preparation of the Form 3753, Manual Refund Voucher, Exhibit 21.4.4-2, Manual Refund Checklists
Exhibit 4.4.19-2	IRM 21.4.4.5.1, Preparation of Form 5792, IDRS Generated Refund, Exhibit 21.4.4-2, Manual Refund Checklists

EFFECT ON OTHER DOCUMENTS

IRM 4.4.19, dated 08-18-2016, is obsolete as of the IRM effective date.

AUDIENCE

Large Business and International (LB&I), Small Business/Self Employed (SB/SE), Wage and Investment (W&I), Tax Exempt and Government Entities (TEGE) and Appeals employees who issue manual refunds.

Lori Roberts
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Small Business/Self-Employed Division