

IRM PROCEDURAL UPDATE

DATE: 01/15/2015

NUMBER: WI-21-0115-0121

SUBJECT: Direct Deposit Limitation, CP 53D

AFFECTED IRM(s)/SUBSECTION(s): 21.4.3.4.3

CHANGE(s):

IRM 21.4.3.4.3(7) - Direct deposit refund limitation, CP 53D.

7. Customer service representatives (CSRs) and RI Unit Examiners will input CC CHK64 (TC 018) to change the address.

NOTE: Taxpayer should receive a CP 564, *Refund Check Not Delivered - New Check To Be Issued*, when applicable. Therefore, do not use CC INCHG or CC BNCHG to update the address, use CC CHK64.

CAUTION: When using the 2nd name line on CC CHK64 for a foreign address, you must use the current year in the tax year field regardless of the tax year for which the refund is being issued. For example, if the claim is for tax year 2010, and it is made after January 1, 2011, you must use 2011 in the tax year field. If this same claim is received after January 1, 2012, you must use 2012 in the tax year field.

- a. CC TXMOD must precede CC CHK64. (It cannot be input on a dummy module.)
- b. If there are multiple **S-** freezes, CC CHK64 input on any account with an **S-** freeze will release all **S-** freezes.
- c. Request must be from an authorized party. On a joint return this would be either spouse (both signatures are required to negotiate the check). When updating our records through oral statement, advise taxpayer to change their address at their local post office.

NOTE: If the secondary taxpayer on a joint account indicates an address change, determine if the change applies to the joint account or only the spouse. If the change applies only to the secondary taxpayer, make no change to the primary taxpayer's address. Advise the requestor the primary taxpayer must contact us or submit a Form 8822, *Change of Address*. See IRM 3.13.5.28.1, *Procedures on Completing an Address Update/Change due to Oral Statements/Telephone Contact*.

- d. CC CHK64 can be input based on oral statement.
- e. Certain situations will require the CP 564, *Refund Check Not Delivered - New Check to be Issued*, to be stopped (e.g., if the credit will not refund due to an offset). The CP 564 can be stopped by overlaying the notice indicator on the CC CHK64 screen with an "N".

NOTE: If the account had a CP 53D, *A Message About Your Request for an Electronic Deposit Refund*, issued (see IRM 25.25.5.11, *Limited Direct Deposit Refund Procedures*), follow the procedures in IRM 21.1.3.2.4, *Additional Taxpayer Authentication*, prior to updating the address. If the taxpayer cannot authenticate, direct them to a TAC office for assistance.