

IRM PROCEDURAL UPDATE

DATE: 05/05/2015

NUMBER: WI-21-0515-0816

SUBJECT: Address Change; Refund Checks Returns to TAC

AFFECTED IRM(s)/SUBSECTION(s): 21.4.3

CHANGE(s):

IRM 21.4.3.4.3(4) - Added information regarding methods taxpayers use to change the address.

4. An **S-** freeze occurs when:
 - a. An undelivered refund check less than one year old is returned by the postal service (TC 740 Blocking Series 99999) and the address has not been updated since the refund was issued.

NOTE: Refund checks not cashed within 12 months of issue date are considered expired checks and are identified by a TC 740 Blocking Series 66666. See IRM 21.4.3.4.6, *Resolving Returned Expired Refunds Limited Payability*.

NOTE: Taxpayers may notify the IRS of an address change using various methods (e.g. Form 8822, *Change of Address*; Form 3911, *Taxpayer Statement Regarding Refund*; correspondence, etc.). Form 8822 is routed to Refund Inquiry when an S- freeze is present.

- b. A return is filed without an address and a "Campus Address" is assigned. For campus address cases, see IRM 21.4.1.3.5, *Return Processed but No Address on File*.

NOTE: If the refund involves an Economic Stimulus Payment, refer to IRM 21.6.3.5.6.5, *Returned Refund Checks* and IRM 21.6.3.5.6.7, *Undelivered Economic Stimulus Payment Checks*.

IRM 21.4.3.4.4(2) - Added a reminder for refund checks returned to a TAC office.

2. When there is potential refund fraud or ID theft involved, Refund Inquiry should take the following actions. (In most instances these checks will already have been routed by Submission Processing.)

REMINDER: Refund checks returned to a Taxpayer Assistance Center (TAC) must be forwarded to the affiliated campus Refund Inquiry Unit, in the appropriate business operating division (BOD) for processing. Individual Master File (IMF) returned checks will be worked at IMF campuses and BMF will be worked at BMF campuses. For fax numbers and addresses, see Refund Inquiry Unit Addresses http://serp.enterprise.irs.gov/databases/who-where.dr/refund_inquiry/refund_inquiry.htm, located on Servicewide Electronic Research Program (SERP) under the Who/Where tab. Follow the procedures in the table in IRM 21.4.3.4.5, *Resolving Returned Refunds (Unexpired Checks)*.

- a. Make a copy of the returned Treasury refund check. All Treasury checks must be stamped "Non-Negotiable", or, have the word "void" stamped or written on the front or back of the check.
- b. Prepare a Form 3210, *Document Transmittal*, and send to BFS as normal. See IRM 21.4.3.4.5, *Resolving Returned Refunds (Unexpired Checks)*, for the BFS address.
- c. The following table describes the types of checks and the routing procedures:

| If | Then |
|---|---|
| Treasury IRS refund checks are returned as Undeliverable and you identify that there is the same address (different names) on multiple checks indicating possible fraud | <ul style="list-style-type: none"> ▪ Fax/eFax check copies and correspondence to Fresno IVO (previously AMTAP) at: # [REDACTED] # ▪ Include the date the Treasury check was sent to BFS on the Fax/eFax |
| A Treasury check(s) is returned and ID theft is not indicated, but appears to be fraud related (e.g., Multiple checks with different names have been mailed to the same address . Explanation is something like, "I don't know these people, but these checks were mailed to my house.") | <ul style="list-style-type: none"> ▪ Fax/eFax check copies and correspondence to Fresno IVO (previously AMTAP) at: # [REDACTED] # ▪ Include the date the Treasury check was sent to BFS on the Fax/eFax |
| Treasury check(s) is returned and a note is attached indicating ID theft (e.g., "I got this refund check made payable to me but I have not even filed my tax return this year. " I don't know why I got this check.) | <ul style="list-style-type: none"> ▪ Fax/eFax check copies and correspondence to Fresno IVO (previously AMTAP) at: # [REDACTED] # ▪ Include the date the Treasury check was sent |

| | |
|--|---|
| | to BFS on the Fax/eFax |
| A Treasury check(s) is returned undeliverable, OR not belonging to the person named on the check, AND there is evidence of previous IVO External Leads review. i.e. TC 841 DLN blocking series/serial number 77711, 77712, or 77713 and issuance of a CP 53A, CP 53B or CP 53C notice. | <ul style="list-style-type: none"> Fax/eFax check copies and correspondence to Fresno IVO (previously AMTAP) at: # [REDACTED] # Include the date the Treasury check was sent to BFS on the Fax/eFax |
| A third party check (non-Treasury checks including RAL/RAC checks) is received outside of Receipt and Control or Campus Support | Process it back to the appropriate function per IRM 3.8.46.1, <i>Discovered Remittances</i> (for Receipt and Control), or IRM 21.1.7.9.20, <i>Discovered Remittance</i> (for Campus Support). |
| Check is attached to: <ul style="list-style-type: none"> Letter 4115C, or Letter 4464C, or Letter 4883C | <ul style="list-style-type: none"> Fax/eFax check copies and correspondence to Fresno IVO (previously AMTAP) at: # [REDACTED] # Include the date the Treasury check was sent to BFS on the Fax/eFax |

- d. If not already on the account, input TC 971 AC 522 and the appropriate IDT tracking Code. See IRM 10.5.3.2.5, *Initial Allegation or Suspicion of Tax-Related Identity Theft - Identity Theft Indicators*, for codes and additional information.
- e. If you receive items (including debit cards) from different sources, for example U.S. Postal Service, a law enforcement agency, etc., sort the items and mail to:
Internal Revenue Service
5045 East Butler Avenue
ATTN: IVO, PO Box 24012
Fresno, CA 93727