

## IRM PROCEDURAL UPDATE

**DATE: 01/15/2015**

**NUMBER: WI-21-0115-0120**

**SUBJECT: Direct Deposit Refund Limitation, CP 53D**

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

**CHANGE(s):**

### **IRM 21.4.2.4(5) - Direct deposit refund limitation, CP 53D.**

5. For *IMF only* taxpayers, you may accept oral statement if they meet **all** of the following conditions:
  - Refund issue date (TC 846 date) is within 12 months of the current date.
  - Caller is the taxpayer or the taxpayer's authorized representative.
  - Tax return filed is an Individual tax return.
  - Filing Status is **other than Married Filing Joint** (MFJ).
  - 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 (4) weeks prior to inquiry; 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 IVO/IDT involvement.**
  - Taxpayers with valid TIN.
  - Taxpayer's module does not contain a TC 841 or TC 740 on the module for this specific refund.
  - Taxpayer resides at the address currently on record (CC ENMOD). If taxpayer resides at a different address **DO NOT** change the address unless the taxpayer meets oral statement criteria for changing the address. See IRM 3.13.5.28, *Address Changes from Oral Statements/Telephone Contact*, 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 taxpayer you are mailing them a Form 3911, *Taxpayer Statement Regarding Refund*, to complete, sign and return in the envelope provided. Advise taxpayer they can either mail or fax their request. Provide the address and fax number of your affiliated Refund Inquiry function. For fax numbers and addresses, see Refund Inquiry Unit Addresses [http://serp.enterprise.irs.gov/databases/who-where.dr/refund\\_inquiry/refund\\_inquiry.htm](http://serp.enterprise.irs.gov/databases/who-where.dr/refund_inquiry/refund_inquiry.htm), located on SERP under

the Who/Where tab. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer.<http://serp.enterprise.irs.gov/databases/who-where.dr/natdirectory.dr/srv-cntr-toc.htm> . If Married Filing Joint, advise taxpayer both spouses must sign. Send taxpayer a return envelope with the address of your affiliated Refund Inquiry function.

**NOTE:** A written statement can be accepted for CC CHKCL input provided all oral statement criteria are met and the correspondence is signed by the taxpayer or their authorized representative.

**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 21.4.3.4.3, *Undeliverable Refund Checks*.

**NOTE:** Refer to IRM 21.1.3, *Operational Guidelines Overview*, for the appropriate disclosure authorization procedures.

**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 initiating a refund trace. If the taxpayer cannot authenticate, direct them to a TAC office for assistance.

**Exhibit 21.4.2-1(7) - Removed reference to IMF worked in IMF sites, and BMF worked in BMF sites.**

7. After CC CHKCL is input, reassign the control base to the Refund Inquiry Unit located at the Accounts Management Center serving your site. Use the control numbers listed below for processing the case:

**NOTE:** Using the CC CHKCL IAT tool will automatically reassign the control base to the Refund Inquiry (RI) Team. Paper refund trace inquiries (e.g., Form 3911, correspondence, etc.) should be worked where received unless the exception in IRM 21.4.2.4, *Refund Trace Actions* applies. Toll free refund cases generated by Denver and Oakland will be reassigned to Kansas City RI, and Cleveland and Indianapolis will be reassigned to Memphis RI.

*Overlay CC TXMOD with:*  
CC ACTON (new line)  
C01 (new line)  
Reassign Refund Inquiry Unit number  
Andover = 0836088888

Atlanta = 0735300044  
Austin = 0636099058  
Brookhaven = 0136033333  
Cincinnati = 0235300000  
Kansas City = 0935903000  
Fresno = 1036000005  
Memphis = 0336000000  
Ogden = 0436400005  
Philadelphia = 0536022222

**REMINDER:** If after inputting CC CHKCL you determine it was done in error, per IRM 2.4.23.1(5), *General Overview for Command Code CHKCL/CHKCLR*, CC TERUPC can only be done on the same day of input.