

## IRM PROCEDURAL UPDATE

**DATE: 05/05/2015**

**NUMBER: WI-21-0515-0815**

**SUBJECT: USPS Forwarding Refund Checks**

**AFFECTED IRM(s)/SUBSECTION(s): 21.4.2.1**

**CHANGE(s):**

**IRM 21.4.2.1(1) – Added a note regarding USPS forwarding of refund checks.**

1. When a refund check is lost, stolen, destroyed or not received by the taxpayer, a refund trace can be initiated. This section of the IRM provides information and instructions for tracing.

**NOTE:** Many U.S. Post Offices will forward the refund check if the taxpayer has a forwarding address on file with the local post office. If this is the case, advise the taxpayer to allow 2 additional weeks to the IDRS refund payment date for receipt of the check. If the check is not received by the end of those 2 weeks, follow normal refund trace procedures.

**CAUTION:** If the taxpayer states he/she did not receive their refund and there is some indication identity theft may be involved, see IRM 21.6.2.4.2.1(4), *Telephone Inquiries Regarding MXEN, MXSP, IDT1, IDS1, IDT3, IDT6, IDS6, IDT8, IDTS8, IDT9, IDS9, and Scrambled Cases*, for additional information.