

IRM PROCEDURAL UPDATE

DATE: 07/21/2015

NUMBER: WI-21-0715-1203

SUBJECT: Undelivered Refund Check List; Returned Refund Check Shipping

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

CHANGE(s):

IRM 21.4.3.4.3.2 - Undelivered refund check list discontinued.

1. The Undelivered Refund Check List (URCL) is no longer provided for publication. However, a news release is issued each year to inform the public that there are refunds that have gone undelivered and could be available to the appropriate taxpayer. The news release advises the taxpayer to access Where's My Refund or call the refund hot line if they believe their refund check may have gone undelivered.

IRM 21.4.3.4.4 - New paragraph (2) for returned refund checks.

2. Returned refund checks, whether being sent to a Refund Inquiry team from within the campus, or from outside the campus, must follow the procedures in IRM 3.8.47.4.4, *Securing Returned Refund Checks for Transit*, for documentation and packaging to ensure the security of the check.