

IRM PROCEDURAL UPDATE

DATE: 10/09/2015

NUMBER: WI-21-1015-1502

SUBJECT: Refund Check Campus Location Identifier

AFFECTED IRM(s)/SUBSECTION(s): 21.4.3.4.4

CHANGE(s):

IRM 21.4.3.4.4(1) – Added the refund check campus location identifier.

1. If the taxpayer calls or sends in a request on how to return his/her refund check, the customer service representative (CSR) or tax examiner at the Campus RI Unit will advise taxpayer to write "void" in the endorsement area on the back of the check. Advise taxpayer to mail the check with a letter of explanation to the issuing campus RI Unit. The issuing campus location is on the front, at the bottom of the check, and displays all or the first six letters of the campus. See the Refund Inquiry Unit Addresses link for the appropriate address. Advise the taxpayer not to write on the front of the check.

CAUTION: If the check is a Refund Anticipation Loan (RAL) or a Refund Anticipation Check (RAC), advise the taxpayer to send the check along with an explanation of why they are returning it, to the IRS campus where they would file a paper return. The address can be found on the last page of the Form 1040/Form 1040A/Form 1040EZ instructions. See IRS Mailing Addresses. See IRM 21.4.1.4.7.1(7), *Direct Deposit of Refunds* for guidance to determine if a refund is a RAL/RAC. When received, Receipt and Control or Campus Support will take the appropriate action to route the check to IVO. Enter a narrative in AMS with the advice to the taxpayer and the reason for it.