

## **IRM PROCEDURAL UPDATE**

**DATE: 02/02/2026**

**NUMBER: 26U0178**

**SUBJECT: Various Changes to Refund Trace**

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

**CHANGE(s):**

**IRM 21.4.2.1.3(1) - For consistency with other IRMs updated Commissioner to Chief.**

(1) The Taxpayer Services Chief oversees all policy related to this IRM, which is published on an annual basis.

**IRM 21.4.2.1.3(4) - For clarity updated to advise that the guidance and procedures in this IRM are for Refund Trace and Limited Payability case resolution.**

(4) Managers and leads ensure compliance with the guidance and procedures in this IRM for Refund Trace and Limited Payability case resolution.

**IRM 21.4.2.1.8(3) - For consistency with other IRMs added caution about completing E-911 due to TAS policy change.**

(3) Command code (CC) CHKCL is used to initiate a refund trace on Integrated Data Retrieval System (IDRS). For CC CHKCL instructions, see Exhibit 21.4.2-1, Command Code (CC) CHKCL Input. To access CC CHKCL, you must be able to access IDRS. See IRM 21.4.3, Returned Refunds/Releases, if there is an S- freeze (Undelivered Refund) on the module. See IRM 21.5.6.4.38, S- Freeze, for additional information on S- freezes.

**IRM 21.4.2.1.8(7) - For consistency updated for changes to BFS policy about reclamation credits.**

(7) Pursuant to 31 CFR. §245.5, the IRS is authorized to certify second payments to payees who did not receive their refund checks or whose check was lost, stolen, or destroyed. In case of forgery, BFS returns payments to IRS for reissuance, and notifies the IRS to input transaction code (TC) 971, action code (AC) 078 or AC 079 on Master File.

**IRM 21.4.2.3.1 - For clarity added (4) to include information about the Correspondence Imaging Inventory (CII) also provided a link and procedures to follow when inventory is scanned incorrectly. SERP Feedback 35127.**

(1) The processing steps on tracing a refund check will depend on whether the cutoff date for processing of the "check claim" has passed at the Bureau of the Fiscal Service (BFS). If the cutoff date has passed, the case is referred to as a Limited Payability (LP), see IRM 21.4.2.4.7, Limited Payability (LP) Rules.

(2) The number of days allowed for timely processing of these cases is prescribed in IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates. At the campus option:

- a. Inquiries may be processed on a first-in, first-out basis.
- b. If the check claim involves an issued non-receipt refund check, a first read (correspondence) is acceptable to expedite processing.

(3) Cases (either a "check claim" or "LP Trace") resulting in check tracing actions must be:

- a. Controlled within **14 calendar days** of receipt by the IRS.
- b. Controlled on IDRS within **3 workdays** of receipt from another function (include day of receipt).
- c. Initiated within **17 workdays** of the IRS received date.

**Reminder:** Control using the earliest IRS received date.

**Note:** Whenever possible, multiple cases from the same taxpayer will be processed by the same employee. Coordination of these same taxpayer, multi-year cases is necessary to ensure consistent processing. See IRM 21.5.2.3, Adjustment Guidelines – Research.

Send an interim response Letter 2645C, Interim Letter, (or Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818 (if appropriate), when the check claim is not resolved within 30 days of the IRS received date, unless the IRS has advised the taxpayer they will receive a response in a specific time frame. If the specific time frame is not met, send taxpayer an interim response.

(4) Refund Inquiry inventory is scanned into the Correspondence Imaging Inventory (CII). CII is an inventory system for scanning Accounts Management receipts into digital images and working the cases from those images. Additional information about CII can be found in IRM 21.5.1.5.2, Cases Currently Assigned in CII. If a case is scanned to the incorrect Doc Type or Program Code, review IRM 3.13.6-17, APPENDIX Q - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, REFUND INQUIRY - IMF/IMF INTERNATIONAL AND BMF/BMF INTERNATIONAL and reassign the case as needed to ensure inventory is worked efficiently.

**IRM 21.4.2.4 - For correction, removed indications from (1a) note and (5) that a TIA can start a refund trace. SERP Feedback 35047.**

(1) The procedures for processing a refund trace request are the same for telephone, Taxpayer Assistance Centers, or written inquiries. Refund trace cases should be worked at the Accounts Management (AM) Directorate where they are received. TAC and remote sites should refer cases to their affiliated Refund Inquiry team and include Form 3911, Taxpayer Statement Regarding Refund, requesting a refund trace be completed.

**Exception:** Refunds involving accounts with an incorrect taxpayer shown on CC ENMOD, see (2) below.

- a. If the IMF paper refund issue date (TC 846 date) is within 12 months of the current date for paper checks, or 6 years for direct deposit, and there is no evidence of a refund trace being started (which is indicated by a TC 971 AC 011 posting after the TC 840 or TC 846 date), then input of CC CHKCL is required.

Annotate AMS with the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund being traced for future reference and see Exhibit 21.4.2-1, Command Code (CC) CHKCL Input.

Oral statement criteria extends to the phone call only; a trace must be started while on the call with the taxpayer or authorized Power of Attorney (POA) on Form 2848, once the call has ended if a trace was **not** started, Form 3911, Taxpayer Statement Regarding Refund, is required.

If the refund trace was started but failed and you have enough information to take action, without contacting the taxpayer again, reinput the CC CHKCL and document actions on AMS. Once the trace is reinput, the refund trace time frames start over again. The taxpayer must allow 6 weeks for paper checks and up to 120 days for direct deposits.

**Note:** If TC 971 AC 011 is posted and CC TXMOD indicates an open Refund Inquiry control base, which is past the refund trace time frame, indicated in (3) or (6) below, and you are speaking to the taxpayer or their authorized POA, complete Form 4442, Inquiry Referral, or e-4442 with the information you obtain from the taxpayer and refer the case to the employee or unit with the open control. If processing the case through CII, see IRM 21.5.2.3, Adjustment Guidelines – Research.

**Exception:** If the refund trace is for a refund returned/rejected to the IRS by the financial institution through the RIVO External Lead process, **DO NOT** input a refund trace or advise the taxpayer to file a Form 3911. See IRM 25.25.8.7, Responding to Taxpayer Inquiries, for instructions.

**Exception:** Beginning mid-January 2025, all refunds identified by BFS (prior to a refund trace being started) as altered or stolen will be returned to IRS and can be

identified by the posting of TC 841 with block and serial number 77715, that will create a P- freeze. Beginning March 2025 a notice CP 53W (IMF accounts) or CP 153W (BMF accounts) will automatically generate to notify the taxpayers their return is being reviewed.

**Note:** Prior to the new programming, the **TC 971 AC 123 MISC>ALTERED-CHK** marker was used to identify the altered or stolen checks. This marker will no longer be used due to the new programming. *If marker was placed prior to January 2025 and the taxpayers refund has not been received follow procedures in 1a or 1b of this IRM as appropriate.*

**Reminder:** BMF refunds **do not meet oral statement criteria**. Follow the procedures in IRM 21.4.2.4.1 (1), Form 3911, Taxpayer Statement Regarding Refund.

- b. If the paper refund is **over one year old**, it must be processed by a Refund Inquiry Unit using Limited Payability rules because the refund **does not meet oral statement criteria**. **DO NOT** input **CC CHKCL**. Follow the procedures in IRM 21.4.2.4.1 (5c), Form 3911, Taxpayer Statement Regarding Refund. Refund Inquiry employees see IRM 21.4.2.4.7, Limited Payability (LP) Rules.

**Note:** If the normal 6 week time frame has been met, and there are no open Refund Inquiry controls and the refund **does not meet oral statement criteria**, apologize for the processing delay. Ask the taxpayer if they can fax the Form 3911 to you while on the phone. Send Form 4442/e-4442 to your local Refund Inquiry function, along with the Form 3911 received requesting the trace be started. Advise the taxpayer of the proper time frame. If the taxpayer cannot fax the Form 3911 while on the call, advise them to file Form 3911 either by mail or fax. If the taxpayer calls back after the 30 days have passed and no open Refund Inquiry control can be found, see IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, to determine if the inquiry meets Taxpayer Advocate Criteria.

(2) Refunds involving accounts with an incorrect taxpayer shown on CC ENMOD **must be worked** at the campus that issued the refund check. Send completed Form 3911 with the taxpayer's signature or a Form 4442/e-4442, Inquiry Referral (those based on oral statement) to the appropriate campus. Notify the taxpayer and provide the campus information where the Form 3911 is being worked and that the campus will contact them within 30 days with the disposition of their Form 3911.

**Note:** When the case must be sent to the center which originated the refund, **DO NOT** request the original return. The center receiving the case must request the return. You **may** notify the center you are sending the case so they can immediately request the original return thereby reducing the time the taxpayer must wait for a response.

(3) All taxpayer inquiries concerning direct deposits should be treated as any other inquiry. The input of the CC CHKCL will cause the generation of a FS Form 150.1 to the financial institution. This serves as an official request to the bank to search for the electronic funds transfer. See IRM 21.4.1.5.7, Direct Deposits - General Information and IRM 21.4.1-2, Most Common Banks That Offer Refund Transfer Products (RAL/RAC).

**Exception:** Refunds issued through a Refund Advance Product (RAL/RAC) have special procedures. For more information see IRM 21.4.1.5.7.2 , Direct Deposit Refund Advance Product (RAL/RAC).

**Note:** If the module already has a TC 971 AC 011 posted and no indication of the previous disposition, **do not** input CC CHKCL to initiate a second trace of the refund. Refer to IRM 21.4.2.4.4, Responding to Taxpayer's Subsequent Inquiries Regarding Refund Trace and follow procedures for direct deposit refunds.

**Note:** Direct deposit refund trace requests have a **90-120** day processing time frame. If your case requires expedite handling (i.e., TAS hardship case or Congressional E-Trak case), elevate the trace request to the site's designated Refund Inquiry POC for Bureau of the Fiscal Service (BFS) expedite referrals.

(4) CC CHKCL can be used to begin refund trace action if the taxpayer meets oral statement criteria and any one of the following conditions occur:

- Research shows the refund was issued and the taxpayer says the refund was received but the check was lost, stolen, or destroyed.
- Research shows the refund check was issued **four weeks** ago (**nine weeks** for a foreign address) and taxpayer has not received their refund.

**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 from 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:** Refunds cannot be systemically issued to a temporary address. If the address provided is a temporary address, a manual refund is required.

- Research indicates the taxpayer's direct deposit refund was issued at least **5 calendar days** ago, the taxpayer has not received their refund and the financial institution has no record of the deposit.

**Reminder:** The above criteria also apply to accounts on Customer Account Data Engine (CADE) and CADE 2 processing after January 1, 2012.

**Exception:** Do not initiate a trace for Economic Impact Payment pre-paid debit cards. See IRM 21.6.3.4.2.13.2, Economic Impact Payments - Refund Inquiries, for

more information about non-receipt, lost, stolen, or destroyed Economic Impact Payment pre-paid debit cards.

(5) For IMF only taxpayers, you may accept oral statement if they meet **all** the following conditions:

- **The account does not have unresolved RIVO/IDT involvement, including, but not limited to, the bank leads program.** See IRM 25.25.8.7, Responding to Taxpayer Inquiries, or IRM 25.23.12, IMF Identity Theft Toll-Free Guidance, for additional information.

**Reminder:** If required to input TC 971 AC 522, do not start a refund trace for the same tax account.

- Refund issue date (TC 846 date) is within 12 months of the current date for paper checks, or 6 years for direct deposit.
- Caller is the taxpayer or the taxpayer's authorized Power of Attorney (POA) on Form 2848.

**Reminder:** A request made over the phone by a POA or TIA to change or update a taxpayers address does not fall under Revenue Procedure 2010-16 and will not qualify for an address change update under Oral Statement Authority. See IRM 21.1.3.20.1, IMF and BMF Oral Statement Address Changes.

- Tax return filed is an Individual tax return.
- All filing statuses including **Married Filing Joint (MFJ)**.

**Note:** For MFJ taxpayers, the caller must verify that **neither** spouse cashed the refund check, and this verification must be notated as a history item on AMS.

- 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 weeks** prior to inquiry (nine weeks if it's a foreign address); or the taxpayer says the check was received and then lost, stolen, or destroyed, then no time frame would be involved.

- Taxpayers with valid TIN.
- Taxpayer resides at the address currently on record (CC ENMOD). If the taxpayer has moved from the address on record **DO NOT** change the address unless the taxpayer meets oral statement criteria for changing the address. See IRM 21.1.3.20.1, IMF and BMF Oral Statement Address Changes, 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 the taxpayer that Form 3911 , Taxpayer Statement Regarding Refund, is

available through the internet on IRS.gov. See IRM 21.3.6.4.2 , Other Methods of Obtaining Forms and Publications.

-Advise the taxpayer they can either mail or fax their request. Provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency.

-Advise the taxpayer they will be contacted by the Refund Inquiry Unit within **6 weeks for a paper refund check, or 120 days for a direct deposit refund**, from the date the Form 3911 is received. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.

-If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), **DO NOT UPDATE ADDRESS ON CC ENMOD**.

-When speaking to the taxpayer or their authorized representative, advise the taxpayer they must sign the Form 3911. For joint returns, both taxpayers must sign. An acceptable signature may be handwritten, electronic or digital.

-If surviving spouse, advise the taxpayer to add **Surviving Spouse** on the decedent's signature line. See IRM 21.6.6.2.21.2 (1), Processing Decedent Account Refunds, for Form 1310 requirements.

- Refund in question is not a manual refund (TC 840).
- Not a mixed entity account.
- Not a full TOP offset matching the TC 846 amount. If TC 898 matches the TC 846, this is a full TOP offset. See IRM 21.4.6.6.1, Taxpayer Inquiries on TOP Offset, procedures.
- No TC 740, TC 841 or TC 843 matching the TC 846 in question. If freeze codes are present, follow freeze release procedures.
- No TC 971 AC 011 (indicates previous trace) posted after the TC 846 date.

**Note:** If TC 971 AC 011 is present, see IRM 21.4.2.4.4, Responding to Taxpayer's Subsequent Inquiries.

**Note:** Accept a written statement for CC CHKCL input provided all criteria above are met and the correspondence is signed by the taxpayer or their authorized Power of Attorney (POA) on Form 2848 . For joint returns, both taxpayers must sign.

**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 21.4.3.5.3, Undeliverable Refund Checks.

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

**Caution:** Additional taxpayer authentication is required on modules where RIVO or CI-SDC indicators are present **and** a CP 53 series notice was issued (e.g., CP 53, 53A, 53B, 53C, or 53D) for the tax period in question. Follow the procedures in IRM 21.1.3.2.4, Additional Taxpayer Authentication, and refer to IRM 25.25.12.9, Limited Direct Deposit Refund Procedures. See IRM 21.4.1.5.8.1, Direct Deposit Reject Reason Codes, for additional CP 53 notice series information. If the caller cannot authenticate, provide the caller the toll-free appointment number, 844-545-5640, to schedule an appointment at one of the Taxpayer Assistance Centers (TACs), (Hours of operation: 7:00 a.m. to 7:00 p.m. local time; Hawaii and Alaska follow Pacific Time Zone). For non TPP calls, taxpayers may check their records and call back.

(6) If oral statement criteria are met, see Exhibit 21.4.2-1, Command Code (CC) CHKCL Input.

**Note:** Paper refund check trace requests have a **6-week** processing time frame.

**IRM 21.4.2.4(1) a - For clarity removed the word paper from BMF refunds, to show that BMF refunds do not meet oral statement for refund trace as BMF now allows for direct deposit.**

(1) The procedures for processing a refund trace request are the same for telephone, Taxpayer Assistance Centers, or written inquiries. Refund trace cases should be worked at the Accounts Management (AM) Directorate where they are received. TAC and remote sites should refer cases to their affiliated Refund Inquiry team and include [Form 3911](#), Taxpayer Statement Regarding Refund, requesting a refund trace be completed.

**Exception:** Refunds involving accounts with an incorrect taxpayer shown on CC ENMOD, see (2) below.

- a. If the IMF paper refund issue date (TC 846 date) is within 12 months of the current date for paper checks, or 6 years for direct deposit, and there is no evidence of a refund trace being started (which is indicated by a TC 971 AC 011 posting after the TC 840 or TC 846 date), then input of CC CHKCL is required.

Annotate AMS with the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund being traced for future reference and see [Exhibit 21.4.2-1](#), Command Code (CC) CHKCL Input.

Oral statement criteria extends to the phone call only; a trace must be started while on the call with the taxpayer or authorized Power of Attorney (POA) on [Form 2848](#), once the call has ended if a trace was **not** started, [Form 3911](#), Taxpayer Statement Regarding Refund, is required.

If the refund trace was started but failed and you have enough information to take

action, without contacting the taxpayer again, reinput the CC CHKCL and document actions on AMS. Once the trace is reinput, the refund trace time frames start over again. The taxpayer must allow 6 weeks for paper checks and up to 120 days for direct deposits.

**Note:** If TC 971 AC 011 is posted and CC TXMOD indicates an open Refund Inquiry control base, which is past the refund trace time frame, indicated in (3) or (6) below, and you are speaking to the taxpayer or their authorized POA, complete Form 4442, Inquiry Referral, or e-4442 with the information you obtain from the taxpayer and refer the case to the employee or unit with the open control. If processing the case through CII, see [IRM 21.5.2.3](#), Adjustment Guidelines – Research.

**Exception:** If the refund trace is for a refund returned/rejected to the IRS by the financial institution through the RIVO External Lead process, **DO NOT** input a refund trace or advise the taxpayer to file a Form 3911. See [IRM 25.25.8.7](#), Responding to Taxpayer Inquiries, for instructions.

**Exception:** Beginning mid-January 2025, all refunds identified by BFS (prior to a refund trace being started) as altered or stolen will be returned to IRS and can be identified by the posting of TC 841 with block and serial number 77715, that will create a P- freeze. Beginning March 2025 a notice [CP 53W](#) (IMF accounts) or [CP 153W](#) (BMF accounts) will automatically generate to notify the taxpayers their return is being reviewed.

**Note:** Prior to the new programming, the **TC 971 AC 123 MISC>ALTERED-CHK** marker was used to identify the altered or stolen checks. This marker will no longer be used due to the new programming. *If marker was placed prior to January 2025 and the taxpayers refund has not been received follow procedures in 1a or 1b of this IRM as appropriate.*

**Reminder:** BMF refunds **do not meet oral statement criteria**. Follow the procedures in [IRM 21.4.2.4.1](#) (1), Form 3911, Taxpayer Statement Regarding Refund.

- b. If the paper refund is **over one year old**, it must be processed by a Refund Inquiry Unit using Limited Payability rules because the refund **does not meet oral statement criteria**. **DO NOT** input **CC CHKCL**. Follow the procedures in [IRM 21.4.2.4.1](#) (5c), Form 3911, Taxpayer Statement Regarding Refund. Refund Inquiry employees see [IRM 21.4.2.4.7](#), Limited Payability (LP) Rules.

**Note:** If the normal 6 week time frame has been met, and there are no open Refund Inquiry controls and the refund **does not meet oral statement criteria**, apologize for the processing delay. Ask the taxpayer if they can fax the Form 3911 to you while on the phone. Send [Form 4442/e-4442](#) to your local Refund Inquiry function, along with the Form 3911 received requesting the trace be started. Advise the taxpayer of

the proper time frame. If the taxpayer cannot fax the Form 3911 while on the call, advise them to file Form 3911 either by mail or fax. If the taxpayer calls back after the 30 days have passed and no open Refund Inquiry control can be found, see [IRM 13.1.7](#), Taxpayer Advocate Service (TAS) Case Criteria, to determine if the inquiry meets Taxpayer Advocate Criteria.

**IRM 21.4.2.4.1(1) a - For clarity, updated caution to include procedures for processing RI cases when received in CII and RIVO indicators are present.**

(1) If the contact does not meet oral statement criteria:

- a. If the refund time frame prescribed in IRM 21.4.1.4.4, Refund Issued But Lost, Stolen, Destroyed or Not Received, has been met, advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications. If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (Command Code (CC) ENMOD), advise the taxpayer the form is available on IRS.gov. DO NOT UPDATE ADDRESS ON CC ENMOD unless the taxpayer meets oral statement criteria. See IRM 21.1.3.20.1, IMF and BMF Oral Statement Address Changes.

**Caution:** Refunds cannot be systemically issued to a temporary address.

**Caution: Do not** initiate a refund trace over the phone if there is open IDT involvement on the account. See IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA) Tax-Related Cases, for additional information. If the IDT involvement is closed, see paragraph 2 below.

**Reminder:** If the refund was issued as a manual refund (TC 840), OSA can't be accepted.

**Caution: #**



**Note:** Regardless of RIVO involvement, do not reassign a Form 3911 unless the specific criteria mentioned above is met. If the case meets RIVO criteria, follow the appropriate procedures based on case status.

- b. When speaking to the taxpayer or their authorized representative, advise the taxpayer they must sign the Form 3911. For joint returns, both taxpayers must sign. An acceptable signature may be handwritten, electronic or digital. If surviving spouse, advise the taxpayer to add "Surviving Spouse" on the decedent's signature line. See IRM 21.6.6.2.21.2 (1), Processing Decedent Account Refunds, for Form 1310 requirements.

**Note:** Form 3911 signed by anyone other than the taxpayer or their authorized Power of Attorney (POA) on Form 2848 , will be returned as incomplete following procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund.

- c. When speaking to the taxpayer or their authorized representative, advise the taxpayer they can either mail or fax their request. Provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency. Advise the taxpayer they will be contacted by the Refund Inquiry Unit within **6 weeks for a paper refund check, or 120 days for a direct deposit refund**, from the date the Form 3911 is received. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.
- d. Using the Integrated Automation Technologies (IAT) Missing Refund (CHKCL) tool or Account Management Services (AMS), input the following history item on the account - "H,39112TP".
- e. If forwarding the Form 3911 to another Service Center with an open Refund Inquiry Unit control, create a history item stating "39112XX", using CC ACTON.

**Note:** XX in the above history item stands for Service Center (SC), the service center abbreviations are as follows:

Andover = AN

Atlanta = AT

Austin = AU

Brookhaven = BR

Cincinnati = CI

Kansas City = KC

Fresno = FR

Memphis = ME

Ogden = OG

Philadelphia = PH

**IRM 21.4.2.4.1(3) - For consistency added information about handling unresolved identity theft issues. The addition of a new paragraph 3 shifts all subsequent paragraphs. SERP Feedback 34994.**

(3) If there is an unresolved identity theft issue (i.e., open IDT control), when working Form 3911, Form 1310, or other refund correspondence, take the following actions:

- If working a physical paper case, utilize the create case option in CII to create a new case based on the Form 3911, Form 1310 or other refund correspondence received.
- Link the refund inquiry case to the open identity theft CII case.
- Follow procedures in IRM 21.3.3.4.2.1, Use of 86C Letter - Referring Taxpayer Inquiry/Forms to Another Office, and if required send an 86C letter to advise taxpayer their correspondence is being transferred to another office (outside your directorate) for resolution.
- When sending an 86C letter use the following information to complete the letter:  
Select paragraphs F, \*, 3, c  
Fill-in floating paragraph "\*" with the following statement: "We're sending your claim, Form (fill in the blank with the appropriate form number), to the appropriate office for review. "  
Fill-in 72 in paragraph c will be the average number of days it is taking us to resolve IDT cases, currently 582 days, as shown in paragraph 1 of IRM 25.23.2.2.3, IDT Case Processing Time Frames.
- Follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETTER request.
- Close your case.

**IRM 21.4.2.4.1(4) - For clarity updated to remove Identity Theft and advise of procedures for MFT 32 physical paper cases and cases worked in CII.**

(4) If no return is posted and indicators exist for MFT 32, when working Form 3911, Form 1310, or other refund correspondence, take the following actions:

- Send Letter 109C, Return Requesting Refund Can't be Located or Not Filed; Send Copy, using an "\*" to replace the taxpayer's TIN. Use the paragraph for all other toll-free numbers advising the taxpayer to call IRS at 800-829-1040. Include the hours of operation which are Monday through Friday, 7:00 a.m. to 7:00 p.m., local time, with the exception of Puerto Rico, which is 8:00 a.m. to 8:00 p.m., local time. Advise the taxpayer that the return has been selected for further review and that we'll need to speak with them to validate the information that was submitted.

- If working a physical paper case, destroy Form 3911 and Form 1310 as classified waste. See IRM 21.5.1.4.10, Classified Waste.
- If working the case in CII, close your case.

**IRM 21.4.2.4.1(5) d - For consistency added procedures to follow procedures in 21.3.3.4.2.1 Use of 86C letter and send an 86C if required.**

(5) For paper inquiries, accept a written statement for CC CHKCL input provided all criteria in IRM 21.4.2.4 (5) are met and the correspondence is signed by the taxpayer or their authorized Power of Attorney (POA) on Form 2848 . For joint returns, both taxpayers must sign. If criteria is not met, or the correspondence is not signed, reply to the correspondence and advise the taxpayer to file Form 3911, Taxpayer Statement Regarding Refund, which is available through the internet on IRS.gov. Using AMS or Correspondence Imaging Inventory (CII) case note, input the following history item on the account -"**Form 3911 needed**".

**Exception:** Refunds issued through a Refund Advance Product (RAL/RAC) have special procedures. For more information see IRM 21.4.1.5.7.2 , Direct Deposit Refund Advance Product (RAL/RAC). If taxpayer has **not** contacted their preparer or the FI, send Letter 0129C, Refund Inquiry; Form 3911 Required, include paragraph J to advise the taxpayer of the necessary information about the RAL/RAC.

- If a Form 3911 is scanned into CII, review the form for completeness. Form 3911 should have lines 1,2,3, and 7, as well as appropriate signatures, to be considered complete. For joint returns, both taxpayers must sign.  
If Form 3911 is incomplete, correspond for the missing information following procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund.  
Update CC ENMOD if an address change is required.
- If paper refund is **less than** one year old or refund was direct deposit, follow procedures in IRM 21.4.2.4.2, Input Command Code (CC) CHKCL, to input CC CHKCL.

**Note:** A control base must remain **open** with Refund Inquiry pending the trace process, which can take up to 120 days for direct deposits and 6 weeks for paper checks.

If you are **not** a Refund Inquiry employee, after completing the CC CHKCL input take the following actions:

- if IAT controlled to the Refund Inquiry holding number, then re-control IDRS to match the CII "Assigned To" field
- update the "Doc Type" to **Refund Inquiry Correspondence**
- update the "Category" to **3911** (if Form 3911 is attached to CII) or **RFIQ** (if no Form

3911 is attached)

-update the "Program" to **01040**

-reassign the case to the Refund Inquiry Site Specialized number of your affiliated Refund Inquiry (RI) Unit. Puerto Rico cases should be reassigned to Brookhaven, and Jacksonville to Atlanta until further notice.

For holding numbers see Refund Inquiry Site Specialized Holding Numbers, located on SERP under the Who/Where tab.

Refund Inquiry will continue monitoring the account and take required next actions.

- c. If paper refund is **more than** one year old, **or** the taxpayer is requesting a refund trace on a case with a previous trace (TC 971 AC 011 on account for the refund in question) or a combination of both, the Form 3911 or correspondence must be worked by Refund Inquiry Unit. If received in CII, update document type to **Refund Inquiry Correspondence**, category 3911 (if Form 3911 is attached to CII) or RFIQ (if no Form 3911 is attached to CII), and program code 01040. Reassign the case to the Refund Inquiry Site Specialized number of your affiliated Refund Inquiry (RI) Unit. Puerto Rico cases should be reassigned to Brookhaven, and Jacksonville to Atlanta until further notice. For holding numbers see Refund Inquiry Site Specialized Holding Numbers, located on SERP under the Who/Where tab.

**Reminder:** If previous claim can be found in CII, link new correspondence to original claim prior to reassignment.

- d. If a Form 3911 is received in Refund Inquiry requesting a trace be completed on an account for which either no refund has been issued or the refund in question is not posted, research for any open account issues in CII:  
If found link the refund inquiry case to the open CII case. Follow procedures in IRM 21.3.3.4.2.1 , Use of 86C Letter - Referring Taxpayer Inquiry/Forms to Another Office, and if required send an 86C letter to advise taxpayer their correspondence is being transferred to another office (outside your directorate) for resolution before closing your CII case.  
If no open CII is found and the case is identified as an adjustment type case, send the case to your work leader for referral to the ICM to have the case reassigned to a team that can work the specific inventory.  
If no open CII case is found and the case is not identified as an adjustment type case, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account or that the refund was not issued on the account.
- e. If a refund is identified and the time frame in IRM 21.4.2.4 (5) has not been met and a trace cannot be started, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account. For physical paper Form 3911, destroy the Form 3911 following procedures in IRM 21.5.1.4.10,

Classified Waste. For CII cases, after capturing the **request completed** screen of CC LETER, close your case.

- f. If forwarding a physical paper Form 3911 to another Service Center with an open Refund Inquiry Unit control, create a history item stating "**39112XX**" (XX=SC), using CC ACTON. See note above for a listing of SC abbreviations to be used.
- g. For specific guidance for handling CII cases, see IRM 21.5.1.5, Correspondence Imaging Inventory (CII) Procedures.

**IRM 21.4.2.4.1(9) - For consistency added procedures if Form 3911 is undeliverable and no new address to close CII case as no action.**

(9) If a Form 3911 mailed to the taxpayer is returned by the United States Postal Service as undeliverable, the Refund Inquiry Unit will research for a new or corrected address or a phone number to contact the taxpayer. If a corrected address is found, re-mail the Form 3911 to the correct address. If no new address is located, destroy the Form 3911 or close the CII case no action.

**IRM 21.4.2.4.3(1) - For consistency updated procedures to include External Leads Program in the list of cases for which a refund trace should not be initiated. Included procedures for external lead cases to follow procedures in 25.25.8.7, Responding to Taxpayer Inquiries. Revised procedures when the check meets Limited Payability criteria and has been cashed.**

(1) When CC CHKCL is input, the request is sent electronically to the RFC. The request is then forwarded to Philadelphia, PA, where Bureau of the Fiscal Service (BFS) determines the status of the check, cashed, or not cashed. Trace requests for direct deposits are processed at RFC. Refer to the table below for resulting action.

**Caution: Do not** initiate a refund trace if there is Identity Theft (IDTVA), Return Integrity Verification Operations (RIVO) or External Leads Program involvement on the module. See IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA) Tax-Related Cases, for additional information. Also see IRM 21.5.6.4.35.3, -R Freeze Overview For Accounts With Return Integrity Verification Operations (RIVO) Involvement, for additional information. For external lead cases, if the caller says they have been told by their bank that their refund was returned to the IRS, follow procedures in IRM 25.25.8.7, Responding to Taxpayer Inquiries.

If	And	Then
Check <b>has not been</b> cashed	Check is one year old or less	Credit is returned to the taxpayer's account and a new refund is issued.

Check <b>has not been</b> cashed	Check is more than one year old	Check is automatically cancelled (TC 740) and reissued.
Check <b>has been</b> cashed	Check is less than one year old	BFS will send photocopy and claim FS Form 1133 to the taxpayer.
Check <b>has been</b> cashed	Check meets Limited Payability criteria	Refund Inquiry will send photocopy and claim Form 13818 to the taxpayer.

<b>If</b>	<b>Then</b>
Funds <b>are</b> returned to the IRS and the module has an open RIVO control or indicators which have not been reversed	<ul style="list-style-type: none"> <li>• Once funds have posted to the account, leave a CII note advise of the refund status based on the CDN or FS Form 150.1 information received.</li> <li>• Close your CII case taking no further action.</li> <li>• Do not send any letters, RIVO will respond to the taxpayer when the refund issue is resolved.</li> </ul>
Funds <b>are</b> returned, RIVO indicators have been resolved and conditions are <b>not</b> present on the account which indicate a refund hold is necessary (see SERP Alerts)	Allow funds to release to the taxpayer
Funds <b>are</b> returned, RIVO indicators have been resolved and conditions <b>are</b> present on the account which indicate a refund hold is necessary (see SERP Alerts)	<ul style="list-style-type: none"> <li>• Once funds have posted to the account, leave a CII note advise of the refund status based on the CDN or FS Form 150.1 information received.</li> <li>• Close your CII case taking no further action.</li> <li>• Do not send any letters, RIVO will respond to the taxpayer when the refund issue is resolved.</li> </ul>

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Funds are <b>not</b> returned but RIVO has an open control or account has active indicators	<ul style="list-style-type: none"> <li>• Leave a CII note advise of the refund status based on the CDN or FS Form 150.1 information received.</li> <li>• Close your CII case taking no further action.</li> <li>• Do not send any letters, RIVO will respond to the taxpayer when the refund issue is resolved.</li> </ul>
Funds are <b>not</b> returned and RIVO indicators have been resolved	Send letter to the taxpayer to advise of the refund status based on the CDN or FS Form 150.1 information received.

**Exception:** A replacement check will not be issued for the first, second, or third round of Economic Impact Payments. Instead, advise the taxpayer will need to claim the Recovery Rebate Credit on the tax return for 2020 (EIP 1 and 2)/2021(EIP 3) as appropriate, if eligible. See IRM 21.6.3.4.2.14, Recovery Rebate Credit, for more information.

**Note:** Unlike the processing of regular check traces, **Limited Payability** procedures do not apply to direct deposit cases. It does not matter if the direct deposit is older than 12 months old. A **non-receipt Code** of **N** should be used regardless of the age of the direct deposit.

**Caution:** Remember, all taxpayer authentication rules and security requirements are the same for all refund accounts. It does not make a difference how the refund was issued, either direct deposit to the taxpayer's account, a Refund Advance Product (RAL/RAC) from the preparer or issued via paper check. See IRM 21.4.1.5.7 (2), Direct Deposits - General Information, **for more information on RAL/RACs.**

**Caution:** If the refund was based on an injured spouse claim (TC 150 with blocking series 920 -929 or TC 971 AC 071) and the overpayment will offset to the non-injured spouse obligation, input CC CHKCL with non-receipt code "H" to set the P- freeze and hold the refund for manual processing. See IRM 21.4.6.5.6.6, Issuing the Injured Spouse Refund, and IRM 21.4.4, Manual Refunds, for additional information.

**IRM 21.4.2.4.3(2) - For clarity added new paragraph 2 to provide procedures if a refund trace has been started on an account with RIVO indicators present.**

(2) If a refund trace has been started on an account with RIVO indicators present, allow the trace to complete.

Follow procedures below for next actions:

**IRM 21.4.2.4.4(1) - For clarity and understanding updated reminder to review AMS comments left from a previous contact for the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund previously traced. SERP Feedback 35164**

(1) The taxpayer or their authorized representative, may subsequently inquire, either by phone or in correspondence, after initiation of a refund trace on their missing refund check or non-receipt of a direct deposit refund. Determine if the taxpayer expected to receive their refund as a paper check or direct deposit. Use the following table in your attempt to resolve the taxpayer's issues.

**Reminder:** The "MEMO-MONEY-AMT" field of the TC 971 AC 011, which indicates a previous trace, indicates the dollar amount of the refund being traced. Review AMS comments left from a previous contact for the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund previously traced.

**Note:** Effective January 2026 and subsequent BMF direct deposits will be allowed for all BMF MFTs.

**Note:** If the taxpayer meets hardship criteria, refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, before referring to TAS.

Row	If	And	Then
1	Taxpayer calls to check the status of their refund trace	The refund was issued as a paper check	<ol style="list-style-type: none"> <li>1. Research IDRS to determine if a TC 971 AC 011, for the refund in question, is posted after the TC 840 or TC 846 date. If TC 971 AC 011 is <b>not</b> found: For IMF see IRM 21.4.2.4, Refund Trace Actions. For BMF refunds <b>which do not meet oral statement criteria</b>. Follow the procedures in IRM 21.4.2.4.1 (1), Form 3911, Taxpayer Statement Regarding Refund.</li> <li>2. If TC 971 AC 011 <b>is</b> found, research to determine the disposition code of the claim. Follow the procedures for the appropriate disposition code. See Exhibit 21.4.2-5, Disposition and Status Codes</li> </ol>

			<p>— Additional Action Time Frames, for more information.</p> <p>3. If it has been longer than six weeks since the posting of TC 971 AC 011 and there is no disposition code or you cannot resolve the taxpayer's inquiry, send Form 4442/e-4442 to the Refund Inquiry Unit which controls the case.</p> <p>Select <b>Referral Type: IRM, IRM Category: Refund, Sub-category: Refund Trace- Subsequent Contact</b> and <b>Reason: Other or Complex Issue/Training Specialization</b>.</p> <p>Under notes section, include pertinent information.</p> <p>Verify taxpayer's telephone number and address.</p> <p>Advise the taxpayer to expect a response within <b>30 days</b>.</p>
2	Taxpayer calls to check the status of their refund trace	The refund was issued as a direct deposit	<p>1. Research IDRS to determine if a TC 971 AC 011, for the refund in question, is posted after the TC 840 or TC 846 date, if TC 971 AC 011 is <b>not</b> found:</p> <p>For IMF see IRM 21.4.2.4, Refund Trace Actions.</p> <p>For BMF refunds <b>which do not meet oral statement criteria</b>. Follow the procedures in IRM 21.4.2.4.1 (1), Form 3911, Taxpayer Statement Regarding Refund.</p> <p>2. If TC 971 AC 011 <b>is</b> found, and it has been <b>less than 90</b> days from the posting of TC 971 AC 011, <b>advise</b> the taxpayer banks are allowed up to <b>90 days</b> to respond to our request for information, from the date of the CC CHKCL input.</p>

			<p><b>Note:</b> While banks may have 90 days to respond, it may take up to 120 days for resolution.</p>
3	Taxpayer calls to check the status of their refund trace	The refund was issued as a direct deposit	<ol style="list-style-type: none"> <li>1. Research IDRS to determine if a TC 971 AC 011, for the refund in question, is posted after the TC 840 or TC 846 date. If TC 971 AC 011 is <b>not</b> found: For IMF see IRM 21.4.2.4, Refund Trace Actions. For BMF refunds <b>which do not meet oral statement criteria</b>. Follow the procedures in IRM 21.4.2.4.1 (1), Form 3911, Taxpayer Statement Regarding Refund.</li> <li>2. If TC 971 AC 011 is found, and it has been <b>90 days or more</b> from the posting of TC 971 AC 011, research IDRS to determine the disposition code of the claim. Follow the procedures for the appropriate disposition code. See Exhibit 21.4.2-5, Disposition and Status Codes — Additional Action Time Frames, for more information.</li> <li>3. If there is no disposition code or you cannot resolve the taxpayer's inquiry, send Form 4442/e-4442 to the Refund Inquiry Unit which controls the case. Select <b>Referral Type: IRM, IRM Category: Refund, Sub-category: Refund Trace- Subsequent Contact</b> and <b>Reason: Other or Complex Issue/Training Specialization..</b> Under notes section, include pertinent information. Verify taxpayer's telephone number and address. Advise the taxpayer to expect a response within <b>30 days</b>.</li> </ol>

4	Taxpayer finds their paper refund check after Form 3911, Taxpayer Statement Regarding Refund, was sent, or a refund trace was initiated per oral statement authority	no content	<ol style="list-style-type: none"> <li>1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame.  <b>Note:</b> A refund trace cannot be interrupted if the campus deadline to "DQ" the trace has passed. Per IRM 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input.</li> <li>2. If it is too late to cancel the trace and the trace was valid, advise the taxpayer to wait for a replacement check and return the original when the replacement is received.  If the original check is found and cashed, advise the taxpayer to return the replacement check. See IRM 21.4.3.5.4, Returned Refund Check Procedures, for information. Input a History Item on CC TXMOD saying "<b>CHKFOUND</b>".</li> <li>3. If the CC CHKCL was input today and the TERUP can be completed (this action requires same day contact with the site that completed the input of CC CHKCL), advise the taxpayer the refund trace can be cancelled, and the check can be cashed.</li> </ol>
5	Taxpayer locates their direct deposit refund after Form 3911, Taxpayer Statement Regarding Refund, was sent, or a refund trace was initiated per oral statement authority	no content	<ol style="list-style-type: none"> <li>1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame.  <b>Note:</b> A refund trace cannot be interrupted if the campus deadline to "DQ" the trace has passed. Per IRM 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input.</li> </ol>

			<p>2. If it is too late to cancel the trace and the trace was valid, advise the taxpayer to contact their bank about the trace and request assistance. Input a History Item on CC TXMOD saying "<b>DEPFOUND</b>".</p> <p>3. If the CC CHKCL was input today and the TERUP can be completed (this action requires same day contact with the site that completed the input of CC CHKCL), advise the taxpayer the refund trace can be cancelled, and the direct deposited funds can be used.</p>
6	Taxpayer received FS Form 1133, Claim Against the United States for the Proceeds of a U.S. Treasury Check.	Check was cashed by someone other than the taxpayer	<p><b>Advise</b> the taxpayer to complete the claim form (FS Form 1133) and return it to the Bureau of the Fiscal Service (BFS) to pursue the claim.</p> <p><b>Note:</b> If the taxpayer needs assistance with FS Form 1133, provide the taxpayer with the BFS Check Claims Branch toll-free number, 855-868-0151 between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. Advise to press option 1, then option 1 again. Both English and Spanish speaking assistance is available on the Check Claims toll free number.</p>
7	Taxpayer received FS Form 1133, Claim Against the United States for the Proceeds of a U.S. Treasury Check	Check attached to the FS Form 1133 does not belong to the taxpayer	<p><b>Advise</b> the taxpayer to contact the BFS Check Claims Branch toll-free number, 855-868-0151 between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday to report the incorrect check received. Advise to press option 1, then option 1 again. Both English and Spanish speaking assistance is available on the Check Claims toll free number.</p>
8	Taxpayer received FS Form 1133, Claim Against the United States for the Proceeds of a U.S. Treasury Check	Does not wish to pursue the claim	<p><b>Advise</b> the taxpayer no further action is required. Taxpayer may keep the copy of the check for personal records.</p>

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9	Account shows category PAID	Taxpayer says they did not receive the FS Form 1133	<ol style="list-style-type: none"> <li>1. Research CII for a closed case. If found determine if FS Form 1133 has been attached, if attached provide taxpayer with a copy either by mail or fax.</li> <li>2. If no prior CII case is found or FS Form 1133 is not attached to a prior CII case, then <b>advise</b> the taxpayer to contact the BFS Check Claims Branch toll-free number, 855-868-0151 between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday to request FS Form 1133 be sent to them. Advise to press option 1, then option 1 again. Both English and Spanish speaking assistance is available on the Check Claims toll free number.</li> </ol>
10	Taxpayer finds the original check	Also received a replacement check	<b>Advise</b> the taxpayer to return the original as soon as possible. See IRM 21.4.3.5.4, Returned Refund Check Procedures, for information. Input a History Item on CC TXMOD saying "CHKFOUND".
11	Taxpayer sends correspondence to check the status of their refund trace	A TC 971 AC 011 is posted after the TC 846 date	<ol style="list-style-type: none"> <li>1. Use information from the boxes above to research the account.</li> <li>2. Follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the current status of their refund trace. For CII cases, after capturing the <b>request completed</b> screen of CC LETER, close your case.</li> </ol>
12	Taxpayer's reply to 206C letter requesting additional information is received in CII	A TC 971 AC 011 is posted after the TC 846 date	Update document type to <b>Refund Inquiry Correspondence</b> , category 3911, and program code 01040. Reassign the case to the Refund Inquiry Site Specialized number based on the first 2 digits of the TC 971 AC 011 DLN. For holding numbers see Refund Inquiry Site Specialized Holding Numbers, located on SERP under the Who/Where tab.

			<b>Reminder:</b> If previous claim can be found in CII, link new correspondence to original claim prior to reassignment.
13	Taxpayer's completed FS Form 1133 is received in CII	A TC 971 AC 011 is posted after the TC 846 date	Update document type to <b>Refund Inquiry Correspondence</b> , category 3911, and program code 01040. Reassign the case to the Refund Inquiry Site Specialized number based on the first 2 digits of the TC 971 AC 011 DLN. For holding numbers see Refund Inquiry Site Specialized Holding Numbers, located on SERP under the Who/Where tab.  <b>Reminder:</b> If previous claim can be found in CII, link new correspondence to original claim prior to reassignment.
14	Taxpayer was issued a replacement check by BFS	Taxpayer says they did not receive the replacement check	<b>Advise</b> the taxpayer to contact the BFS Check Claims Branch toll-free number, 855-868-0151 between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday to request FS Form 1133 be sent to them. Advise to press option 1, then option 1 again. Both English and Spanish speaking assistance is available on the Check Claims toll free number.

**Note:** If you are unable to determine where an employee is located, refer to the IUUD:IDRS UNIT & USR DATABASE and Discovery Directory. When faxing Form 4442/e-4442, you must use the fax number provided in the IRM if one is available. If a fax number is not available, refer to the fax number for the appropriate function shown on the Form 4442 Referral Fax Numbers on the SERP Who/Where page. For additional information about preparing Form 4442/e-4442 and sending to the responsible Refund Inquiry function, see IRM 21.3.5.4.3, How to Transmit/Route Referrals to Another Office/Function.

**IRM 21.4.2.4.4.1 - For clarity renamed section to indicate updated procedures for Status 11 cases.**

(1) This applies **only** to refund checks issued within 12 months of the TC 971 AC 011 date **and** there is not a TC 841 matching the TC 840 or TC 846 date. If returned funds are found, take steps to re-issue the refund to the taxpayer if needed.

**Caution:** If RIVO indicators are on the module, see IRM 21.4.2.4.3, Processing the Command Code (CC) CHKCL Trace Request, for actions to take prior to releasing funds to the taxpayer.

(2) For more information on refund checks issued **more than** 12 months from the current date, see IRM 21.4.2.4.7, Limited Payability (LP) Rules.

(3) For **Phone CSRs**, if a claim has been initiated, CC CHKCL was input, a TC 971 AC 011 is on the module and a Disposition Code **11** with category code PAID is on IDRS. Advise the taxpayer that their claim is being worked and they will receive a claims package from the Bureau of the Fiscal Service (BFS) which includes FS Form 1133 and a copy of the cashed refund check, within 30 days of the Disposition Code **11** date found on IDRS. They should follow procedures in the claims package and return the form directly to the Bureau of the Fiscal Service and allow 90 days for processing. Advise the taxpayer not to return the FS Form 1133 to IRS.

**Note:** The disposition code is located in the Activity Field of the IDRS Control History. The disposition code is displayed as the first 2 digits of the Activity Code followed by the date the BFS provided the Disposition in YYYYMMDD format (i.e., 1120250919 = Disposition 11 provided by BFS on September 19, 2025).

If it is 31 days or more from the Disposition Code **11** date and the taxpayer has **not** received a claims package from the Bureau of the Fiscal Service (BFS) then take the following actions.

- a. Research CII for a Refund Inquiry case for the refund in question.

If found determine if FS Form 1133 has been attached, if attached provide taxpayer with a copy either by mail or fax. If providing a copy of the FS Form 1133, advise the taxpayer to return the form directly to the Bureau of the Fiscal Service and allow 90 days for processing.

If no CII case can be located then research AMS comments for the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund that was being traced.

Provide the check information (check and serial numbers) using CC IMFOL# and have the taxpayer contact the Bureau of the Fiscal Service (BFS). They can be reached by phone at 855-868-0151 (press option 1, then option 1) between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. Advise the taxpayer that they offer English and Spanish speaking assistance.

Refer to Exhibit 21.4.2-2, Disposition Code Chart - Refund Inquiry Employee Actions, and Exhibit 21.4.2-5, Disposition and Status Codes - Additional Action Time Frames, to identify codes.

If the taxpayer prefers, they can send a letter to BFS at:

Department of Treasury  
Bureau of the Fiscal Service

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Check Resolution Division  
P.O. Box 51318  
Philadelphia, PA 19115-6318

**Note:** The Taxpayer Advocate Service (TAS) is an **independent** organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. **TAS does not have authority over BFS. Once a case has been transferred or is under the authority of the BFS, TAS has limited authority to act on behalf of the taxpayer.**

- b. If you cannot determine the disposition code (history has fallen off IDRS), then research AMS comments for the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund that was being traced. If a TC 971 AC 011 is on the module for the refund in question and the refund does not meet Limited Payability criteria, provide the check information (check and serial numbers) using CC IMFOL# and refer the taxpayer to BFS per paragraph (1) (a) above.
- c. If the taxpayer received the claims package but the check attached does not belong to the taxpayer, advise the taxpayer to contact the BFS Check Claims Branch to report the incorrect check received.
- d. Leave AMS history of information given to the taxpayer.

(4) If a refund was direct deposit, refer to IRM 21.4.1.5.7.1, Direct Deposit of Refunds.

(5) For **Refund Inquiry Units**, if a subsequent claim is received, CC CHKCL was input for the refund in question, a TC 971 AC 011 is on the module and a Disposition Code **11** with category code PAID is on IDRS.

1. Research the Payment Details Tab of TCIS, if a copy of the claim form is available, and no Claims Disposition Notice (CDN) has been generated indicating BFS is working the claim, or funds are being returned to the IRS, then provide a copy of the claim form to the taxpayer without referring them to the BFS.

**Note:** CDN information is supplied under the Claims History on the Payment History tab of TCIS. Look for the literal "Claims Disposition Notice sent to Agency - Code ##", where ## is a two digit numerical code. The CDN code verbiage can be found by searching for the "CDN Codes" in the help tab located on the left side of the TCIS window.

2. Send FS Form 1133 to the taxpayer **do not** include a return envelope.
3. Attach a copy of the FS Form 1133 to the case.
4. Suspend the case for 45 days and wait for determination to be made by BFS.
5. Monitor TCIS Payment History tab for CDN information and leave CII case notes as updates are received.

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6. If CDN information is present on the Payment History tab in TCIS, follow procedures in IRM 21.4.2.4.13, Bureau of the Fiscal Service (BFS) Claims Disposition Notice (CDN).

(6) If more than 45 days have passed since suspending the case **and** there is not a TC 841 matching the TC 840 or TC 846 date or there is no CDN information found in the Payment History tab of TCIS. Send a closing letter to the taxpayer advising no additional action is needed on our part.

**IRM 21.4.2.4.4.1(1) - Updated due to BFS policy changes for reclamation credits, added new paragraph to provide instruction when returned refund is found after previous refund trace. Subsequent paragraphs are renumbered.**

(1) This applies **only** to refund checks issued within 12 months of the TC 971 AC 011 date **and** there is not a TC 841 matching the TC 840 or TC 846 date. If returned funds are found, take steps to re-issue the refund to the taxpayer if needed.

**Caution:** If RIVO indicators are on the module, see IRM 21.4.2.4.3, Processing the Command Code (CC) CHKCL Trace Request, for actions to take prior to releasing funds to the taxpayer.

**IRM 21.4.2.4.4.1(2) - For clarity added new paragraph to provide instruction for refunds older than 12 months to see limited payability procedures. Subsequent paragraphs are renumbered.**

(2) For more information on refund checks issued **more than** 12 months from the current date, see IRM 21.4.2.4.7, Limited Payability (LP) Rules.

**IRM 21.4.2.4.4.1(3) - For clarity added new paragraph to provide instruction for phone CSRs when disposition code is 11 and category PAID is on IDRS. Subsequent paragraphs are renumbered.**

(3) For **Phone CSRs**, if a claim has been initiated, CC CHKCL was input, a TC 971 AC 011 is on the module and a Disposition Code **11** with category code PAID is on IDRS. Advise the taxpayer that their claim is being worked and they will receive a claims package from the Bureau of the Fiscal Service (BFS) which includes FS Form 1133 and a copy of the cashed refund check, within 30 days of the Disposition Code **11** date found on IDRS. They should follow procedures in the claims package and return the form directly to the Bureau of the Fiscal Service and allow 90 days for processing. Advise the taxpayer not to return the FS Form 1133 to IRS.

**Note:** The disposition code is located in the Activity Field of the IDRS Control History. The disposition code is displayed as the first 2 digits of the Activity Code followed by the date the BFS provided the Disposition in YYYYMMDD format (i.e., 1120250919 = Disposition 11 provided by BFS on September 19, 2025).

If it is 31 days or more from the Disposition Code **11** date and the taxpayer has **not** received a claims package from the Bureau of the Fiscal Service (BFS) then take the following actions.

- a. Research CII for a Refund Inquiry case for the refund in question.

If found determine if FS Form 1133 has been attached, if attached provide taxpayer with a copy either by mail or fax. If providing a copy of the FS Form 1133, advise the taxpayer to return the form directly to the Bureau of the Fiscal Service and allow 90 days for processing.

If no CII case can be located then research AMS comments for the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund that was being traced.

Provide the check information (check and serial numbers) using CC IMFOL# and have the taxpayer contact the Bureau of the Fiscal Service (BFS). They can be reached by phone at 855-868-0151 (press option 1, then option 1) between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. Advise the taxpayer that they offer English and Spanish speaking assistance.

Refer to Exhibit 21.4.2-2, Disposition Code Chart - Refund Inquiry Employee Actions, and Exhibit 21.4.2-5, Disposition and Status Codes - Additional Action Time Frames, to identify codes.

If the taxpayer prefers, they can send a letter to BFS at:

Department of Treasury  
Bureau of the Fiscal Service  
Check Resolution Division  
P.O. Box 51318  
Philadelphia, PA 19115-6318

**Note:** The Taxpayer Advocate Service (TAS) is an **independent** organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. **TAS does not have authority over BFS. Once a case has been transferred or is under the authority of the BFS, TAS has limited authority to act on behalf of the taxpayer.**

- b. If you cannot determine the disposition code (history has fallen off IDRS), then research AMS comments for the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund that was being traced. If a TC 971 AC 011 is on the module for the refund in question and the refund does not meet Limited

Payability criteria, provide the check information (check and serial numbers) using CC IMFOL# and refer the taxpayer to BFS per paragraph (1) (a) above.

- c. If the taxpayer received the claims package but the check attached does not belong to the taxpayer, advise the taxpayer to contact the BFS Check Claims Branch to report the incorrect check received.
- d. Leave AMS history of information given to the taxpayer.

**IRM 21.4.2.4.4.1(3) a - For clarity removed the note advising to follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request.) as no letter is being sent. SERP Feedback 35158**

(3) For **Phone CSRs**, if a claim has been initiated, CC CHKCL was input, a TC 971 AC 011 is on the module and a Disposition Code **11** with category code PAID is on IDRS. Advise the taxpayer that their claim is being worked and they will receive a claims package from the Bureau of the Fiscal Service (BFS) which includes FS Form 1133 and a copy of the cashed refund check, within 30 days of the Disposition Code **11** date found on IDRS. They should follow procedures in the claims package and return the form directly to the Bureau of the Fiscal Service and allow 90 days for processing. Advise the taxpayer not to return the FS Form 1133 to IRS.

**Note:** The disposition code is located in the Activity Field of the IDRS Control History. The disposition code is displayed as the first 2 digits of the Activity Code followed by the date the BFS provided the Disposition in YYYYMMDD format (i.e., 1120250919 = Disposition 11 provided by BFS on September 19, 2025).

If it is 31 days or more from the Disposition Code **11** date and the taxpayer has **not** received a claims package from the Bureau of the Fiscal Service (BFS) then take the following actions.

- a. Research CII for a Refund Inquiry case for the refund in question.  
If found determine if FS Form 1133 has been attached, if attached provide taxpayer with a copy either by mail or fax. If providing a copy of the FS Form 1133, advise the taxpayer to return the form directly to the Bureau of the Fiscal Service and allow 90 days for processing.  
If no CII case can be located then research AMS comments for the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund that was being traced.  
Provide the check information (check and serial numbers) using CC IMFOL# and have the taxpayer contact the Bureau of the Fiscal Service (BFS). They can be reached by phone at 855-868-0151 (press option 1, then option 1) between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. Advise the taxpayer that they offer English and Spanish speaking assistance.

Refer to Exhibit 21.4.2-2, Disposition Code Chart - Refund Inquiry Employee Actions, and Exhibit 21.4.2-5, Disposition and Status Codes - Additional Action Time Frames, to identify codes.

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- b. If you cannot determine the disposition code (history has fallen off IDRS), then research AMS comments for the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund that was being traced. If a TC 971 AC 011 is on the module for the refund in question and the refund does not meet Limited Payability criteria, provide the check information (check and serial numbers) using CC IMFOL# and refer the taxpayer to BFS per paragraph (1) (a) above.
- c. If the taxpayer received the claims package but the check attached does not belong to the taxpayer, advise the taxpayer to contact the BFS Check Claims Branch to report the incorrect check received.
- d. Leave AMS history of information given to the taxpayer.

**IRM 21.4.2.4.1(3) c - For clarity added procedures for when the taxpayer received the claims package but the check attached does not belong to the taxpayer.**

(3) For **Phone CSRs**, if a claim has been initiated, CC CHKCL was input, a TC 971 AC 011 is on the module and a Disposition Code **11** with category code PAID is on IDRS. Advise the taxpayer that their claim is being worked and they will receive a claims package from the Bureau of the Fiscal Service (BFS) which includes FS Form 1133 and a copy of the cashed refund check, within 30 days of the Disposition Code **11** date found on IDRS. They should follow procedures in the claims package and return the form directly to the Bureau of the Fiscal Service and allow 90 days for processing. Advise the taxpayer not to return the FS Form 1133 to IRS.

**Note:** The disposition code is located in the Activity Field of the IDRS Control History. The disposition code is displayed as the first 2 digits of the Activity Code followed by the date the

BFS provided the Disposition in YYYYMMDD format (i.e., 1120250919 = Disposition 11 provided by BFS on September 19, 2025).

If it is 31 days or more from the Disposition Code **11** date and the taxpayer has **not** received a claims package from the Bureau of the Fiscal Service (BFS) then take the following actions.

- a. Research CII for a Refund Inquiry case for the refund in question.

If found determine if FS Form 1133 has been attached, if attached provide taxpayer with a copy either by mail or fax. If providing a copy of the FS Form 1133, advise the taxpayer to return the form directly to the Bureau of the Fiscal Service and allow 90 days for processing.

If no CII case can be located then research AMS comments for the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund that was being traced.

Provide the check information (check and serial numbers) using CC IMFOL# and have the taxpayer contact the Bureau of the Fiscal Service (BFS). They can be reached by phone at 855-868-0151 (press option 1, then option 1) between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. Advise the taxpayer that they offer English and Spanish speaking assistance.

Refer to Exhibit 21.4.2-2, Disposition Code Chart - Refund Inquiry Employee Actions, and Exhibit 21.4.2-5, Disposition and Status Codes - Additional Action Time Frames, to identify codes.

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- b. If you cannot determine the disposition code (history has fallen off IDRS), then research AMS comments for the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund that was being traced. If a TC 971 AC 011 is on the module for the refund in question and the refund does not meet Limited Payability criteria, provide the check information (check and serial numbers) using CC IMFOL# and refer the taxpayer to BFS per paragraph (1) (a) above.

- c. If the taxpayer received the claims package but the check attached does not belong to the taxpayer, advise the taxpayer to contact the BFS Check Claims Branch to report the incorrect check received.
- d. Leave AMS history of information given to the taxpayer.

**IRM 21.4.2.4.1(3) d - For clarity added procedures to leave AMS history of information given to the taxpayer.**

(3) For **Phone CSRs**, if a claim has been initiated, CC CHKCL was input, a TC 971 AC 011 is on the module and a Disposition Code **11** with category code PAID is on IDRS. Advise the taxpayer that their claim is being worked and they will receive a claims package from the Bureau of the Fiscal Service (BFS) which includes FS Form 1133 and a copy of the cashed refund check, within 30 days of the Disposition Code **11** date found on IDRS. They should follow procedures in the claims package and return the form directly to the Bureau of the Fiscal Service and allow 90 days for processing. Advise the taxpayer not to return the FS Form 1133 to IRS.

**Note:** The disposition code is located in the Activity Field of the IDRS Control History. The disposition code is displayed as the first 2 digits of the Activity Code followed by the date the BFS provided the Disposition in YYYYMMDD format (i.e., 1120250919 = Disposition 11 provided by BFS on September 19, 2025).

If it is 31 days or more from the Disposition Code **11** date and the taxpayer has **not** received a claims package from the Bureau of the Fiscal Service (BFS) then take the following actions.

- a. Research CII for a Refund Inquiry case for the refund in question.  
If found determine if FS Form 1133 has been attached, if attached provide taxpayer with a copy either by mail or fax. If providing a copy of the FS Form 1133, advise the taxpayer to return the form directly to the Bureau of the Fiscal Service and allow 90 days for processing.  
If no CII case can be located then research AMS comments for the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund that was being traced.  
Provide the check information (check and serial numbers) using CC IMFOL# and have the taxpayer contact the Bureau of the Fiscal Service (BFS). They can be reached by phone at 855-868-0151 (press option 1, then option 1) between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. Advise the taxpayer that they offer English and Spanish speaking assistance.  
Refer to Exhibit 21.4.2-2, Disposition Code Chart - Refund Inquiry Employee Actions, and Exhibit 21.4.2-5, Disposition and Status Codes - Additional Action Time Frames,

to identify codes.

If the taxpayer prefers, they can send a letter to BFS at:

Department of Treasury  
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**Note:** The Taxpayer Advocate Service (TAS) is an **independent** organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate. **TAS does not have authority over BFS. Once a case has been transferred or is under the authority of the BFS, TAS has limited authority to act on behalf of the taxpayer.**

- b. If you cannot determine the disposition code (history has fallen off IDRS), then research AMS comments for the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund that was being traced. If a TC 971 AC 011 is on the module for the refund in question and the refund does not meet Limited Payability criteria, provide the check information (check and serial numbers) using CC IMFOL# and refer the taxpayer to BFS per paragraph (1) (a) above.
- c. If the taxpayer received the claims package but the check attached does not belong to the taxpayer, advise the taxpayer to contact the BFS Check Claims Branch to report the incorrect check received.
- d. Leave AMS history of information given to the taxpayer.

**IRM 21.4.2.4.4.1(5) - For clarity added procedures if a subsequent claim is received.**

(5) For **Refund Inquiry Units**, if a subsequent claim is received, CC CHKCL was input for the refund in question, a TC 971 AC 011 is on the module and a Disposition Code **11** with category code PAID is on IDRS.

1. Research the Payment Details Tab of TCIS, if a copy of the claim form is available, and no Claims Disposition Notice (CDN) has been generated indicating BFS is working the claim, or funds are being returned to the IRS, then provide a copy of the claim form to the taxpayer without referring them to the BFS.

**Note:** CDN information is supplied under the Claims History on the Payment History tab of TCIS. Look for the literal "Claims Disposition Notice sent to Agency - Code ##", where ## is a two digit numerical code. The CDN code verbiage can be found by searching for the "CDN Codes" in the help tab located on the left side of the TCIS window.

2. Send FS Form 1133 to the taxpayer **do not** include a return envelope.
3. Attach a copy of the FS Form 1133 to the case.
4. Suspend the case for 45 days and wait for determination to be made by BFS.
5. Monitor TCIS Payment History tab for CDN information and leave CII case notes as updates are received.
6. If CDN information is present on the Payment History tab in TCIS, follow procedures in IRM 21.4.2.4.13, Bureau of the Fiscal Service (BFS) Claims Disposition Notice (CDN).

**IRM 21.4.2.4.7(5) 6 - For clarity updated to advise all LP claims received after the last day of the 12th month must be processed by the IRS.**

(5) All LP claims received **after** the last day of the 12th month must be processed by the IRS. Take the following actions:

1. Research the Treasury Check Information System (TCIS) for a copy of the check. If the check is not available on the TCIS system and BFS records show the refund check is still outstanding, see IRM 21.4.2.4.7 (9) below.

**Note:** If the check in TCIS appears altered (e.g., different name on check, different money amount which is not supported by account research, etc.) proceed to IRM 21.4.2.4.11 (9), Limited Payability: Taxpayer Disputes/Check Cashed/Possible Forgery.

**Exception:** Cases with posted TC 971 AC 123 MISC-ALTERED-CHK prior to January 2025, follow procedures in IRM 21.4.2.4.14 , Account 6565 processing, to allow limited pay claim.

2. If check is available on the TCIS system, print a copy of the check.

**Note:** If working a CII case, enter the CII ID on the upper left corner of the first page of the check copy page and save, then print the document to be sent to the taxpayer.

3. Input a TC 971 AC 011 on CC TXMOD using the date you secure the check, the money amount of the check in the FREEZE-RELEASE-AMT field and a **3** in the MISC CODE field.
4. Prepare and send Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check. Include the return address information for your Refund Inquiry function on page 1 of the Form 13818. Complete the following fields before sending Form 13818 to the taxpayer:

<b>FIELD</b>	<b>Field Description</b>
Date	Today's Date
Tax Examiner	IDRS number of TE preparing the form and who will work Form 13818 response. See IRM 3.13.2.2.1, Identification Requirements for IRS Employees, for more information
Payee name and address	Name and address to which check was issued
Check amount	Amount of check
Symbol number	4-digit check symbol number
Check number	8-digit check serial number
Date of check	Issued date of check (i.e., date printed on check)
Tax Year	Tax period from which refund was issued
Form	Form for which refund was issued

5. Provide the taxpayer with a copy of the negotiated refund check secured from TCIS. Also attach copies of both the Form 13818 and refund check secured to your case file.

**Note:** If working a CII case, enter the CII ID on the Form 13818, in the upper left corner above the form number (not on the cover page) and save. Attach a copy of the Form 13818 and a copy of the negotiated refund check to the CII case.

6. Change the category code on your CII case to 3858. If working a physical paper case, update the category code to 3858 on IDRS.

**Reminder:** All LP claims received after the last day of the 12th month must be processed by the IRS. Since these claims are not processed through normal refund trace procedures and do not normally yield a disposition code, ensure AMS or CII notes are maintained to advise of case actions.

7. Close your CII case. If working a physical paper case, attach copies of both the Form 13818 and refund check secured to your case file and close the case with TC 290 .00 using case file as a source document.

**Note:** If response is received after case is closed, do not reopen a case from CII archives. Reopening cases from CII archives may create an overage case. Instead of reopening an archived case, link the newly opened CII case to the related

archived case(s). Proceed to IRM 21.4.2.4.11 , Limited Payability: Taxpayer Disputes/Check Cashed/Possible Forgery, and take appropriate action.

**IRM 21.4.2.4.7(5) 7 - For clarity updated to advise of procedures for physical paper cases and cases worked in CII. SERP Feedback 35674**

(5) All LP claims received **after** the last day of the 12th month must be processed by the IRS. Take the following actions:

1. Research the Treasury Check Information System (TCIS) for a copy of the check. If the check is not available on the TCIS system and BFS records show the refund check is still outstanding, see IRM 21.4.2.4.7 (9) below.

**Note:** If the check in TCIS appears altered (e.g., different name on check, different money amount which is not supported by account research, etc.) proceed to IRM 21.4.2.4.11 (9), Limited Payability: Taxpayer Disputes/Check Cashed/Possible Forgery.

**Exception:** Cases with posted TC 971 AC 123 MISC-ALTERED-CHK prior to January 2025, follow procedures in IRM 21.4.2.4.14 , Account 6565 processing, to allow limited pay claim.

2. If check is available on the TCIS system, print a copy of the check.

**Note:** If working a CII case, enter the CII ID on the upper left corner of the first page of the check copy page and save, then print the document to be sent to the taxpayer.

3. Input a TC 971 AC 011 on CC TXMOD using the date you secure the check, the money amount of the check in the FREEZE-RELEASE-AMT field and a **3** in the MISC CODE field.
4. Prepare and send Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check. Include the return address information for your Refund Inquiry function on page 1 of the Form 13818. Complete the following fields before sending Form 13818 to the taxpayer:

<b>FIELD</b>	<b>Field Description</b>
Date	Today's Date
Tax Examiner	IDRS number of TE preparing the form and who will work Form 13818 response. See IRM 3.13.2.2.1, Identification Requirements for IRS Employees, for more information
Payee name and address	Name and address to which check was issued

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Check amount	Amount of check
Symbol number	4-digit check symbol number
Check number	8-digit check serial number
Date of check	Issued date of check (i.e., date printed on check)
Tax Year	Tax period from which refund was issued
Form	Form for which refund was issued

5. Provide the taxpayer with a copy of the negotiated refund check secured from TCIS. Also attach copies of both the Form 13818 and refund check secured to your case file.

**Note:** If working a CII case, enter the CII ID on the Form 13818, in the upper left corner above the form number (not on the cover page) and save. Attach a copy of the Form 13818 and a copy of the negotiated refund check to the CII case.

6. Change the category code on your CII case to 3858. If working a physical paper case, update the category code to 3858 on IDRS.

**Reminder:** All LP claims received after the last day of the 12th month must be processed by the IRS. Since these claims are not processed through normal refund trace procedures and do not normally yield a disposition code, ensure AMS or CII notes are maintained to advise of case actions.

7. Close your CII case. If working a physical paper case, attach copies of both the Form 13818 and refund check secured to your case file and close the case with TC 290 .00 using case file as a source document.

**Note:** If response is received after case is closed, do not reopen a case from CII archives. Reopening cases from CII archives may create an overage case. Instead of reopening an archived case, link the newly opened CII case to the related archived case(s). Proceed to IRM 21.4.2.4.11 , Limited Payability: Taxpayer Disputes/Check Cashed/Possible Forgery, and take appropriate action.

**IRM 21.4.2.4.7(5) 8 - For clarity updated to move paragraph about Form 13818 returned as undeliverable to the end of the section.**

(5) All LP claims received **after** the last day of the 12th month must be processed by the IRS. Take the following actions:

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1. Research the Treasury Check Information System (TCIS) for a copy of the check. If the check is not available on the TCIS system and BFS records show the refund check is still outstanding, see IRM 21.4.2.4.7 (9) below.

**Note:** If the check in TCIS appears altered (e.g., different name on check, different money amount which is not supported by account research, etc.) proceed to IRM 21.4.2.4.11 (9), Limited Payability: Taxpayer Disputes/Check Cashed/Possible Forgery.

**Exception:** Cases with posted TC 971 AC 123 MISC-ALTERED-CHK prior to January 2025, follow procedures in IRM 21.4.2.4.14 , Account 6565 processing, to allow limited pay claim.

2. If check is available on the TCIS system, print a copy of the check.

**Note:** If working a CII case, enter the CII ID on the upper left corner of the first page of the check copy page and save, then print the document to be sent to the taxpayer.

3. Input a TC 971 AC 011 on CC TXMOD using the date you secure the check, the money amount of the check in the FREEZE-RELEASE-AMT field and a **3** in the MISC CODE field.
4. Prepare and send Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check. Include the return address information for your Refund Inquiry function on page 1 of the Form 13818. Complete the following fields before sending Form 13818 to the taxpayer:

FIELD	Field Description
Date	Today's Date
Tax Examiner	IDRS number of TE preparing the form and who will work Form 13818 response. See IRM 3.13.2.2.1, Identification Requirements for IRS Employees, for more information
Payee name and address	Name and address to which check was issued
Check amount	Amount of check
Symbol number	4-digit check symbol number
Check number	8-digit check serial number
Date of check	Issued date of check (i.e., date printed on check)
Tax Year	Tax period from which refund was issued

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Form	Form for which refund was issued
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5. Provide the taxpayer with a copy of the negotiated refund check secured from TCIS. Also attach copies of both the Form 13818 and refund check secured to your case file.

**Note:** If working a CII case, enter the CII ID on the Form 13818, in the upper left corner above the form number (not on the cover page) and save. Attach a copy of the Form 13818 and a copy of the negotiated refund check to the CII case.

6. Change the category code on your CII case to 3858. If working a physical paper case, update the category code to 3858 on IDRS.

**Reminder:** All LP claims received after the last day of the 12th month must be processed by the IRS. Since these claims are not processed through normal refund trace procedures and do not normally yield a disposition code, ensure AMS or CII notes are maintained to advise of case actions.

7. Close your CII case. If working a physical paper case, attach copies of both the Form 13818 and refund check secured to your case file and close the case with TC 290 .00 using case file as a source document.

**Note:** If response is received after case is closed, do not reopen a case from CII archives. Reopening cases from CII archives may create an overage case. Instead of reopening an archived case, link the newly opened CII case to the related archived case(s). Proceed to IRM 21.4.2.4.11 , Limited Payability: Taxpayer Disputes/Check Cashed/Possible Forgery, and take appropriate action.

**IRM 21.4.2.4.7(6) 4- For clarity added reminder that all LP claims received after the last day of the 12th month must be processed by the IRS.**

(6) For prisoner refund checks that are stamped by their facility (ex: jail, prison, detention center):

1. Research the Treasury Check Information System (TCIS) for a copy of the check. If the check is not available on the TCIS system and BFS records show the refund check is still outstanding, see IRM 21.4.2.4.7 (9) below.
2. If check is available on the TCIS system, print a copy of the check.

**Note:** If working a CII case, enter the CII ID on the upper left corner of the first page of the check copy page and save, then print the document to be sent to the taxpayer.

3. Input a TC 971 AC 011 on CC TXMOD using the date you secure the check, the money amount of the check in the FREEZE-RELEASE-AMT field and a **3** in the MISC CODE field.
4. Send Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818, to provide the taxpayer with a copy of the check. Include paragraph **Y** along with an open paragraph with the following suggested verbiage "**Our records indicate that the check was deposited by your facility. Please speak with your facility for assistance with your refund.**" Do not include Form 13818 as an enclosure.

**Note:** If working a CII case, follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETTER request.

**Reminder:** All LP claims received after the last day of the 12th month must be processed by the IRS. Since these claims are not processed through normal refund trace procedures and do not normally yield a disposition code, ensure AMS or CII notes are maintained to advise of case actions.

5. Close your CII case. If working a physical paper case, attach copies of refund check to your case file.

**Note:** If response is received after case is closed, do not reopen a case from CII archives. Reopening cases from CII archives may create an overage case. Instead of reopening an archived case, link the newly opened CII case to the related archived case(s). Proceed to IRM 21.4.2.4.11 , Limited Payability: Taxpayer Disputes/Check Cashed/Possible Forgery, and take appropriate action.

**IRM 21.4.2.4.7(6) 5- For better inventory management, removed paragraph, remaining paragraphs are re-numbered. SERP Feedback 34810.**

(6) For prisoner refund checks that are stamped by their facility (ex: jail, prison, detention center):

1. Research the Treasury Check Information System (TCIS) for a copy of the check. If the check is not available on the TCIS system and BFS records show the refund check is still outstanding, see IRM 21.4.2.4.7 (9) below.
2. If check is available on the TCIS system, print a copy of the check.

**Note:** If working a CII case, enter the CII ID on the upper left corner of the first page of the check copy page and save, then print the document to be sent to the taxpayer.

3. Input a TC 971 AC 011 on CC TXMOD using the date you secure the check, the money amount of the check in the FREEZE-RELEASE-AMT field and a **3** in the MISC CODE field.

4. Send Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818, to provide the taxpayer with a copy of the check. Include paragraph **Y** along with an open paragraph with the following suggested verbiage **"Our records indicate that the check was deposited by your facility. Please speak with your facility for assistance with your refund."** Do not include Form 13818 as an enclosure.

**Note:** If working a CII case, follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETTER request.

**Reminder:** All LP claims received after the last day of the 12th month must be processed by the IRS. Since these claims are not processed through normal refund trace procedures and do not normally yield a disposition code, ensure AMS or CII notes are maintained to advise of case actions.

5. Close your CII case. If working a physical paper case, attach copies of refund check to your case file.

**Note:** If response is received after case is closed, do not reopen a case from CII archives. Reopening cases from CII archives may create an overage case. Instead of reopening an archived case, link the newly opened CII case to the related archived case(s). Proceed to IRM 21.4.2.4.11 , Limited Payability: Taxpayer Disputes/Check Cashed/Possible Forgery, and take appropriate action.

**IRM 21.4.2.4.7(6) 5- For clarity updated to advise of procedures for physical paper cases and cases worked in CII. SERP Feedback 34814.**

(6) For prisoner refund checks that are stamped by their facility (ex: jail, prison, detention center):

1. Research the Treasury Check Information System (TCIS) for a copy of the check. If the check is not available on the TCIS system and BFS records show the refund check is still outstanding, see IRM 21.4.2.4.7 (9) below.
2. If check is available on the TCIS system, print a copy of the check.

**Note:** If working a CII case, enter the CII ID on the upper left corner of the first page of the check copy page and save, then print the document to be sent to the taxpayer.

3. Input a TC 971 AC 011 on CC TXMOD using the date you secure the check, the money amount of the check in the FREEZE-RELEASE-AMT field and a **3** in the MISC CODE field.
4. Send Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818, to provide the taxpayer with a copy of the check. Include paragraph **Y** along with an open paragraph with the following suggested

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verbiage **"Our records indicate that the check was deposited by your facility. Please speak with your facility for assistance with your refund."** Do not include Form 13818 as an enclosure.

**Note:** If working a CII case, follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETTER request.

**Reminder:** All LP claims received after the last day of the 12th month must be processed by the IRS. Since these claims are not processed through normal refund trace procedures and do not normally yield a disposition code, ensure AMS or CII notes are maintained to advise of case actions.

5. Close your CII case. If working a physical paper case, attach copies of refund check to your case file.

**Note:** If response is received after case is closed, do not reopen a case from CII archives. Reopening cases from CII archives may create an overage case. Instead of reopening an archived case, link the newly opened CII case to the related archived case(s). Proceed to IRM 21.4.2.4.11 , Limited Payability: Taxpayer Disputes/Check Cashed/Possible Forgery, and take appropriate action.

**IRM 21.4.2.4.7(8) - For consistency revised time frame for limited payability to 12 months. SERP Feedback 34813.**

(8) Any CC CHKCL input after the last day of the 12th month with a non-receipt code other than P or C will receive a Disposition Code 18 (if check is cashed) and will NOT create a BFS claim. See Exhibit 21.4.2-2, Disposition Code Chart - Refund Inquiry Employee Actions, for Disposition Code 18.

**IRM 21.4.2.4.11(3) a- For consistency added to send Form 13818 to the taxpayer if not received with taxpayers claim of forgery.**

(3) If you are **unable** to make a determination, or no signature appears on the check:

- a. If Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check is not received with the claim, send Form 13818 to the taxpayer. Include the return address information for your Refund Inquiry function on page 1 of the form. Complete the following fields before sending Form 13818 to the taxpayer:

<b>FIELD</b>	<b>Field Description</b>
Date	Today's Date

Tax Examiner	IDRS number of TE preparing the form and who will work Form 13818 response. See IRM 3.13.2.2.1, Identification Requirements for IRS Employees, for more information
Payee name and address	Name and address to which check was issued
Check amount	Amount of check
Symbol number	4-digit check symbol number
Check number	8-digit check serial number
Date of check	Issued date of check (i.e., date printed on check)
Tax Year	Tax period from which refund was issued
Form	Form for which refund was issued

- b. Provide the taxpayer with another copy of the negotiated refund check secured from TCIS. Also attach copies of both the Form 13818 and refund check secured to your case file.

**Note:** If working a CII case, enter the CII ID on the upper left corner of the first page of Form 13818 and save. Attach a copy of the Form 13818 and a copy of the negotiated refund check to the CII case.

- c. Change the category code on your CII case to 3858. If working a physical paper case, update the category code to 3858 on IDRS.
- d. Suspend your case for 45 days for domestic taxpayers and 70 days for overseas taxpayers to allow taxpayer time to respond to the requested information on Form 13818. Use activity code **F13818XXX** where the **XXX** is the julian date that represents the last day of the suspense period.
- e. If no response, leave a case note in CII and close case. If working a physical paper case, close case with TC 290 .00 using case file as a source document.

**Reminder:** Follow guidance in IRM 21.3.3.4.2.2(7), Interim Responses, if an interim letter has been issued previously and the action taken will not generate a final response (notice) to the taxpayer.

**Note:** If response is received after case is closed, do not reopen a case from CII archives. Reopening cases from CII archives may create an overage case. Instead of reopening an archived case, you may utilize the create case option in CII to create

a new case based on the taxpayer's contact and link the newly opened CII case to the related archived case(s).

- f. If returned undeliverable and a current address is unavailable or transposition errors not found, if working a physical paper case, update the control base with Activity Code "**NONEWADDR**" and close the base. Destroy the Form 13818 as classified waste per IRM 21.5.1.4.10, Classified Waste. If working the case in CII, leave a case note indicating current address is unavailable or transposition errors not found and close the case.

**IRM 21.4.2.4.11(3) b- For consistency added to send another copy of the refund check with Form 13818 to the taxpayer.**

(3) If you are **unable** to make a determination, or no signature appears on the check:

- a. If Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check is not received with the claim, send Form 13818 to the taxpayer. Include the return address information for your Refund Inquiry function on page 1 of the form. Complete the following fields before sending Form 13818 to the taxpayer:

<b>FIELD</b>	<b>Field Description</b>
Date	Today's Date
Tax Examiner	IDRS number of TE preparing the form and who will work Form 13818 response. See IRM 3.13.2.2.1, Identification Requirements for IRS Employees, for more information
Payee name and address	Name and address to which check was issued
Check amount	Amount of check
Symbol number	4-digit check symbol number
Check number	8-digit check serial number
Date of check	Issued date of check (i.e., date printed on check)
Tax Year	Tax period from which refund was issued
Form	Form for which refund was issued

- b. Provide the taxpayer with another copy of the negotiated refund check secured from TCIS. Also attach copies of both the Form 13818 and refund check secured to your case file.

**Note:** If working a CII case, enter the CII ID on the upper left corner of the first page of Form 13818 and save. Attach a copy of the Form 13818 and a copy of the negotiated refund check to the CII case.

- c. Change the category code on your CII case to 3858. If working a physical paper case, update the category code to 3858 on IDRS.
- d. Suspend your case for 45 days for domestic taxpayers and 70 days for overseas taxpayers to allow taxpayer time to respond to the requested information on Form 13818. Use activity code **F13818XXX** where the **XXX** is the julian date that represents the last day of the suspense period.
- e. If no response, leave a case note in CII and close case. If working a physical paper case, close case with TC 290 .00 using case file as a source document.

**Reminder:** Follow guidance in IRM 21.3.3.4.2.2(7), Interim Responses, if an interim letter has been issued previously and the action taken will not generate a final response (notice) to the taxpayer.

**Note:** If response is received after case is closed, do not reopen a case from CII archives. Reopening cases from CII archives may create an overage case. Instead of reopening an archived case, you may utilize the create case option in CII to create a new case based on the taxpayer's contact and link the newly opened CII case to the related archived case(s).

- f. If returned undeliverable and a current address is unavailable or transposition errors not found, if working a physical paper case, update the control base with Activity Code "**NONEWADDR**" and close the base. Destroy the Form 13818 as classified waste per IRM 21.5.1.4.10, Classified Waste. If working the case in CII, leave a case note indicating current address is unavailable or transposition errors not found and close the case.

**IRM 21.4.2.4.11(3) d- For clarity added reason to suspend case to allow taxpayer time to respond to the requested information on Form 13818.**

(3) If you are **unable** to make a determination, or no signature appears on the check:

- a. If Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check is not received with the claim, send Form 13818 to the taxpayer. Include the return address information for your Refund Inquiry

function on page 1 of the form. Complete the following fields before sending Form 13818 to the taxpayer:

<b>FIELD</b>	<b>Field Description</b>
Date	Today's Date
Tax Examiner	IDRS number of TE preparing the form and who will work Form 13818 response. See IRM 3.13.2.2.1, Identification Requirements for IRS Employees, for more information
Payee name and address	Name and address to which check was issued
Check amount	Amount of check
Symbol number	4-digit check symbol number
Check number	8-digit check serial number
Date of check	Issued date of check (i.e., date printed on check)
Tax Year	Tax period from which refund was issued
Form	Form for which refund was issued

- b. Provide the taxpayer with another copy of the negotiated refund check secured from TCIS. Also attach copies of both the Form 13818 and refund check secured to your case file.

**Note:** If working a CII case, enter the CII ID on the upper left corner of the first page of Form 13818 and save. Attach a copy of the Form 13818 and a copy of the negotiated refund check to the CII case.

- c. Change the category code on your CII case to 3858. If working a physical paper case, update the category code to 3858 on IDRS.
- d. Suspend your case for 45 days for domestic taxpayers and 70 days for overseas taxpayers to allow taxpayer time to respond to the requested information on Form 13818. Use activity code **F13818XXX** where the **XXX** is the julian date that represents the last day of the suspense period.
- e. If no response, leave a case note in CII and close case. If working a physical paper case, close case with TC 290 .00 using case file as a source document.

**Reminder:** Follow guidance in IRM 21.3.3.4.2.2(7), Interim Responses, if an interim letter has been issued previously and the action taken will not generate a final response (notice) to the taxpayer.

**Note:** If response is received after case is closed, do not reopen a case from CII archives. Reopening cases from CII archives may create an overage case. Instead of reopening an archived case, you may utilize the create case option in CII to create a new case based on the taxpayer's contact and link the newly opened CII case to the related archived case(s).

- f. If returned undeliverable and a current address is unavailable or transposition errors not found, if working a physical paper case, update the control base with Activity Code "**NONEWADDR**" and close the base. Destroy the Form 13818 as classified waste per IRM 21.5.1.4.10, Classified Waste. If working the case in CII, leave a case note indicating current address is unavailable or transposition errors not found and close the case.

**IRM 21.4.2.4.11(5) box 1- To include missing procedure, updated to include procedures when taxpayer replies that they cashed the check. Addition of row shifted all subsequent rows down.**

(5) Based on the review of all information supplied by the taxpayer, follow the chart below:

**Note:** When denying the claim, include paragraph X, unless otherwise noted below, to allow the taxpayer the opportunity to request reconsideration of their denial.

**Note:** If working a CII case, follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETTER request. After letter is attached if no other actions are needed, close your case.

Row	If	Then
1	If the taxpayer replies that they cashed the check, indicates no forgery has occurred or similar statement.	<ol style="list-style-type: none"> <li>1. Send Letter 96C, Acknowledgment Letter for General Use/Inquiry</li> <li>2. Close the case as no action</li> </ol>
2	It appears the taxpayer benefited from the check proceeds. For example: an indication that the check was deposited by one spouse on a joint account. Endorsement from a prison for deposit to a prisoners account.	<ol style="list-style-type: none"> <li>1. Deny the claim.</li> <li>2. Send Letter 2218C, Refund Inquiry; Check Claim Disallowed, Check Endorsed/Paid. Include paragraph M or O in your response. <b>Do not</b> include paragraph X in your response.</li> </ol>

		<p><b>Exception:</b> For prisoner refund checks that are stamped by their facility (ex: jail, prison, detention center) <b>do not</b> include paragraph M or O in your response, instead advise the prisoner to speak with their facility for assistance with their refund.</p>
3	It appears the check was cashed with taxpayer's permission	<ol style="list-style-type: none"> <li>1. Deny the claim.</li> <li>2. Send Letter 2218C; include paragraph L in your response. <b>Do not</b> include paragraph X in your response.</li> </ol>
4	It appears the check was endorsed by the taxpayer	<ol style="list-style-type: none"> <li>1. Deny the claim.</li> <li>2. Send Letter 2218C; include paragraph Y in your response. <b>Do not</b> include paragraph X in your response.</li> </ol>
5	It appears the taxpayer allowed someone else to endorse their check	<ol style="list-style-type: none"> <li>1. Deny the claim.</li> <li>2. Send Letter 2218C; include paragraph J in your response. <b>Do not</b> include paragraph X in your response.</li> </ol>
6	Check is stamped with a business endorsement different from name on CC ENMOD and no connection to the taxpayer can be found	Allow the claim.
7	There is no endorsement other than the bank's endorsement on the check. (No signature appears on the check, this includes an indication of electronic/virtual/photo deposit)	<ol style="list-style-type: none"> <li>1. Upon receipt of the completed Form 13818, take the following actions: <ul style="list-style-type: none"> <li>○ Compare the banking information supplied by the taxpayer on Form 13818 to the bank of first deposit (BOFD) listed on the check copy.</li> <li>○ Research TCIS for copies of any other negotiated checks to determine previously used BOFDs.</li> </ul> </li> </ol>

		<ul style="list-style-type: none"> <li>○ If evidence is found that the BOFD has been used previously by the taxpayer, deny the claim.</li> <li>○ If no evidence of prior BOFD use, contact BOFD and request assistance in determining account ownership, or confirmation of non-endorsement acceptance. Depending on the answers from BOFD, accept or deny the claim as appropriate. If no response from BOFD is received, accept the claim.</li> </ul> <p>2. After making a determination whether to accept or deny the taxpayer's claim, continue with IRM 21.4.2.4.11 (7) below.</p>
8	There is indication the taxpayer is making a fraudulent claim	<p>1. Deny the claim.</p> <p>2. Send Letter 2218C, with an explanation to the taxpayer. Include paragraphs G and R in your response. <b>Do not</b> include paragraph W in your response.</p>
9	No check copy or endorsement is available for handwriting analysis	<p>1. Review taxpayer's account for any prior or subsequent year claims (TC 971 AC 011).</p> <p>2. Request any documentation such as:</p> <ul style="list-style-type: none"> <li>○ Bank Statements</li> <li>○ Police Reports</li> <li>○ Taxpayer Letters</li> <li>○ Anything the taxpayer has that convinces them the check was not received, or information you feel may be helpful.</li> </ul>

**Note:** The above guidelines are for the most common occurrences. If you have a case that is not covered in the table above, consult with your manager, senior, or lead tax examiner. If

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you cannot determine if the endorsement on the U. S. Treasury check is a forgery, go to IRM 21.4.2.4.11 (9) below.

**IRM 21.4.2.4.13(1) - For consistency with new procedures provided by Bureau of the Fiscal Service, updated to advise that refund checks cashed over forged endorsement will no longer be replaced by BFS, but rather have funds returned to IRS for reissuance.**

(1) Once it is determined a refund check has been cashed and BFS decides whether to honor the payee's check claim, the disposition information is updated under the Claims History section of TCIS Payment History tab, and is sent to the Refund Inquiry function on a BFS CDN. As of September 1, 2025, BFS no longer issues replacement settlement checks directly to the taxpayer on refunds determined to be forged. BFS will issue a letter of explanation to the taxpayer and advise the taxpayer to contact the agency which authorized the payment or when appropriate, issues denial letters.

**Note:** For all actions below, if the CDN is not already scanned to CII, utilize the create case option in CII to create a new case based on the CDN received. **Do not** reopen a case from CII archives. Reopening cases from CII archives may create an overage case. Use document type **Refund Inquiry Correspondence**, category code 3859, and program code 01040. Once created, link the newly opened CII case to any related archived refund claim. Update AMS narrative or CII case note with the EXACT explanation or verbiage of what's written on the CDN. Close the CDN case using the "Close as MISC" button, see IRM 21.5.1.5.1 (18), CII General Guidelines.

**Reminder:** Follow guidance in IRM 21.3.3.4.2.2(7), Interim Responses, if an interim letter has been issued previously and the action taken will not generate a final response (notice) to the taxpayer. When sending letters to the taxpayer follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETTER request.

**IRM 21.4.2.4.13(1) - For clarity provided updated procedures for creating cases in CII when CDN is received, also provided guidance for closing case as MISC.**

(1) Once it is determined a refund check has been cashed and BFS decides whether to honor the payee's check claim, the disposition information is updated under the Claims History section of TCIS Payment History tab, and is sent to the Refund Inquiry function on a BFS CDN. As of September 1, 2025, BFS no longer issues replacement settlement checks directly to the taxpayer on refunds determined to be forged. BFS will issue a letter of explanation to the taxpayer and advise the taxpayer to contact the agency which authorized the payment or when appropriate, issues denial letters.

**Note:** For all actions below, if the CDN is not already scanned to CII, utilize the create case option in CII to create a new case based on the CDN received. **Do not** reopen a case from CII archives. Reopening cases from CII archives may create an overage case. Use document type **Refund Inquiry Correspondence**, category code 3859, and program code 01040. Once created, link the newly opened CII case to any related archived refund claim. Update AMS narrative or CII case note with the EXACT explanation or verbiage of what's written on the CDN. Close the CDN case using the "Close as MISC" button, see IRM 21.5.1.5.1 (18), CII General Guidelines.

**Reminder:** Follow guidance in IRM 21.3.3.4.2.2(7), Interim Responses, if an interim letter has been issued previously and the action taken will not generate a final response (notice) to the taxpayer. When sending letters to the taxpayer follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETTER request.

**IRM 21.4.2.4.13(4) - For consistency with new procedures provided by Bureau of the Fiscal Service, added procedures to monitor for the posting of the credit and take appropriate action to release the funds to the taxpayer. Also added when working a CII case, link the CDN case to the related refund claim if available and close case.**

(4) If the explanation says "Forgery Established," use CC REQ77 to input TC 971 AC 078 on CC TXMOD. Input the date of the CDN as the transaction date. Monitor the account for posting of the TC 841. The TC 841 DLN will carry a Document Code **48** and Block Series **89XXX**. Input TC 290 for .00 to release refund to the taxpayer. Limit interest to the amount on the original refund by including a TC 770 for .00 or the original credit interest amount along with the original CR-INT-TO-DATE of the original TC 776/770. No additional interest is allowed -31 U.S.C. § 3343.

**Note:** If the original was a manual refund, a manual refund may be required. See IRM 21.4.4, Manual Refunds.

**IRM 21.4.2.4.13(5) - For consistency with new procedures provided by Bureau of the Fiscal Service, added procedures to update case notes with information supplied when multiple CDNs are supplied for one check claim.**

(5) BFS may send more than one CDN on the same refund check as they process the claim. Update your case notes with information supplied. If there is a previous TC 971 AC 078 on the module, link the CDN with the previous one. Do not input more than one TC 971 AC 078 for the same refund.

**IRM 21.4.2.4.13(6) - For consistency with new procedures provided by Bureau of the Fiscal Service, updated to advise to release reclamation claims to the taxpayer and**

**provide information about allowable interest as well as provide a date of change for procedures.**

(6) If the CDN indicates the "agency will be credited" or similar wording, monitor for the posting of the credit and take appropriate action to release the funds to the taxpayer. Input TC 290 for .00 to release the refund to the taxpayer. Limit credit interest to what was paid on the original refund, if any, by also inputting TC 770: When interest was paid, input TC 770 for the same amount of the TC 770/776 from the original refund, likewise using the same credit interest to date ("CR-INT-TO-DT") of the TC 770/776. When no interest was paid on the original refund, input TC 770 for .00. In both instances, no additional interest is allowed – 31 U.S.C. § 3343.

**Note:** "Claim Status: Resolved - Agency Transfer" on the Claims Details tab in TCIS followed by the IPAC information indicates funds are being returned to IRS, a TC 841 will post for the returned funds.

If forgery is determined, BFS will pay the taxpayer out of the Check Forgery Insurance Fund (CFIF) or return the funds to the IRS if after September 1, 2025. See IRM 21.4.2.4.15.3, Secret Service and Check Forgery Insurance Fund (CFIF).

**Note:** The IRS cannot provide the taxpayer any information about the status of the BFS settlement checks and cannot trace them.

**IRM 21.4.2.4.13(7) - For consistency removed guidance for closing paper cases.**

(7) If the explanation says, "Settlement Denied," "Settlement Not Authorized," or "Settlement Not Recommended and Case is Closed," BFS has disallowed the claim and advised the taxpayer. Input a TC 971 AC 079. Do not input more than one TC 971 AC 079 for the same refund.

a. If there is a previous TC 971 AC 078 for the same refund, BFS has done further investigation and has disallowed the claim after previously allowing it. Input TC 971 AC 079 and associate with the previous CDN, see note above in paragraph 1.

b. If claimant never lived at the check address (FS Form 1133 question 9 is "No"), research the return.

If the check address was incorrect due to an IRS error, research for another taxpayer with the same name at the address shown on the check. If found, process as erroneous refund. If not found, send the case back to BFS with a note: "Please Adjudicate IRS error." The BFS adjudication process could extend the time frame for final resolution by 2 - 6 months. Advise the taxpayer they will be contacted by BFS if additional information is required.

If the address on the check is the same as that on the return, send the form back to the taxpayer with Letter 206C, Refund Inquiry; Copy of Check Requested or

Provided/Check Being Traced Form 13818, using appropriate paragraphs.  
If the case is a mixed entity, further research may be required to determine if the claimant is entitled to the check.  
Correct the account if necessary.

- c. If "Settlement not recommended pending refund from bank, incomplete FS Form 1133 Claim Form, or further investigation" or similar wording, file the CDN.

**Caution:** If BFS advises the IRS a settlement check has been issued to the taxpayer, do not issue a manual refund. This action will cause an erroneous refund. Anyone causing an erroneous refund must document the action and the employee must refer to IRM 21.4.5, Erroneous Refunds, and follow applicable actions.

**IRM 21.4.2.4.13(8) - For consistency with new procedures provided by Bureau of the Fiscal Service, updated to advise to provide instruction for locating CDN information on TCIS.**

(8) The CDN may have an unusual response and include copies of the FS Form 1133, check copies, or other forms. If it is not clear what BFS wants, research the CDN information supplied under the Claims History on the Payment History tab of TCIS. Look for the literal **Claims Disposition Notice sent to Agency - Code ##**, where ## is a two digit numerical code. The CDN code verbiage can be found by searching for the **CDN Codes** in the help tab located on the left side of the TCIS window. If after researching the CDN code it is still unclear what BFS wants then contact BFS Customer Engagement Center via phone at 855-868-0151 and ask what action they intended for the taxpayer or the IRS.

**IRM 21.4.2.4.13(9) - For clarity provided updated link to procedures if the CDN notes that "the claims package has been returned as undeliverable by the U.S. Postal Service".**

(9) If the CDN notes that "the claims package has been returned as undeliverable by the U.S. Postal Service" follow procedures in IRM 21.4.2.4.12.1, Undeliverable Bureau of the Fiscal Service (BFS) FS Form 1133.

**IRM 21.4.2.4.14(4) - For consistency updated procedures to change case to category code RECL when sending Form 6565 to accounting to align with Exhibit 21.4.2-6. SERP Feedback 35358**

(4) Change the category code on your CII case to RECL. If working a physical paper case, update the category code to RECL on IDRS. Suspend your case for 45 days.

**IRM 21.4.2.4.15.3.1(3) - For consistency with new procedures provided by Bureau of**

**the Fiscal Service, removed reminder that BFS will send the settlement check to the payee if forgery is determined at their agency.**

(3) The IRS will continue to receive credits for non-receipt claims when it is determined the refund check has not been negotiated. This will be for both undelivered refund checks and non-receipt claims resulting in Status "32".

**IRM 21.4.2.4.15.3.3(1) - For consistency with new procedures provided by Bureau of the Fiscal Service, removed reminder that BFS will send the settlement check to the payee if forgery is determined at their agency.**

(1) Under the CFIF, all agencies will be impacted by the following:

- Generally, Treasury will resume recertification for all agencies on non-receipt claims after forgery is substantiated and the settlement criteria have been met.
- Generally, agencies will not be responsible for recertifying payments out of their appropriations on non-receipt claims after forgery is substantiated and the settlement criteria has been met.
- Agencies will receive credit from the CFIF on Payment Over Cancellations (POCs) for **"C" and "D" Stops** after forgery is substantiated, and the settlement criteria have been met. See Exhibit 21.4.2-4, Stop Reason Code Conversion Guide, for stop/non-receipt reason code definitions.
- After CFIF implementation and a non-receipt claim is received and the issue amount is less than or equal to \$25.00, the Stop Reason Code is **"E"** and the check is paid, the following message will be submitted to the agency on the Daily Advise of Status (DAS), "Paid the issue amount is \$25.00 or Less, no further action will be taken".
- After CFIF implementation, 3858 Claim Packages will be mailed to the Payee/Claimant on stop codes **"C" and "D"**, unless otherwise instructed by the Agency. (For stop codes **"F" and "G"**, the 3858 Claims Package will be mailed to the address provided by the agency).

**IRM 21.4.2.4.15.5(6) - For consistency updated procedures for category code PAID to align with new procedures provided by Bureau of the Fiscal Service.**

(6) Monitor cases on a weekly basis using IDRS Category Code listing below:

Category Code	Activity Code	1st day overaged	Action to take if "HMMM" appears
---------------	---------------	------------------	----------------------------------

1664	Various	45 days from received date.	Find case and take action. If no case, research IDRS for a previous action.
3858	Various	45 days from action date.	If this category code is for an LP Claim Form received from the taxpayer, take immediate action. Perform necessary research (i.e., doc request, signature requests.) Analyze the Forgery Claim Form.
3859	Various	14 days from received date.	Find case and take action. If no case, research IDRS for a previous action.
3911	Various	30 days from received date.	Look for a case. If no case, contact taxpayer by phone to determine if oral statement criteria is met. If unable to contact taxpayer or oral statement criteria is not met, send a Form 3911, Taxpayer Statement Regarding Refund, to the taxpayer. Apologize that we are unable to locate prior inquiry. See IRM 21.4.2.4.1, Form 3911, Taxpayer Statement Regarding Refund
3913	Various	45 days from received date.	Find case and take action. If no case, research IDRS for a previous action.
840-	Various	45 days from received date.	Check IDRS and close case if TC 840 posted. If no TC 840, further research is required.
841P	32yyyyymmdd	14 days from action date.	Case is workable when the TC 841 posted. This is present if CC CHKCL input with an <b>H</b> non-receipt code, returned check, or a refund delete. Take action to resolve freeze.
841P	RRyyyyycyrc	14 days from action date.	Refund delete, TC 841 has posted. Take appropriate action on the case.

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ACKN	01yyyymmdd and 65 or 7_	30 days from action date	Acknowledgement of refund trace. Should have updated to a final disposition: 11, 32, or 06. If the control shows a final disposition (11 or 32) posted before the acknowledgement, proceed with the taxpayer's instructions. If not, check TCIS for status.
DDPD	09yyyymmdd	90 days from action date.	Direct deposit. Check TCIS for the FS Form 150.1. If no FS Form 150.1 is located on TCIS, see Exhibit 21.4.2-2, Disposition Code Chart - Refund Inquiry Employee Actions.  <b>Reminder:</b> An open control must be maintained on the case pending the trace process which can take up to 90 days (Control "B" status).
NLUN	Unpostable code	45 days from action date.	Nullified Unpostable, reject. Work immediately and never allow to overage. Check the unpostable code and CC TXMOD and/or CC ENMOD to determine if the transaction requires reinput.
OOPS	04yyyymmdd	14 days from action date.	Refund being traced is already cancelled. If the TC 841 or TC 740 has not posted to the account, check TCIS for a cancellation date. Research for an unpostable TC 841 or TC 740 under the old taxpayer identification number if the account has merged since the refund was issued.  <b>Note:</b> If you are tracing the 2nd refund issued in the same month, you must use TCIS to trace the refund. Remember to update IDRS when tracing through TCIS.
OOPS	06yyyymmdd	14 days from action date	Duplicate CC CHKCL. A previous good CC CHKCL was input for the check and a Disposition 11 or 32 was received.
OOPS	07yyyymmdd	14 days from action date.	Work immediately, CC CHKCL was input incorrectly. Research the module to determine if CC CHKCL must be reinput.  <b>Note:</b> Do not reinput trace for EIP pre-paid debit cards.

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OOPS	08yyyyymmdd	30 days from action date.	Second direct deposit trace. (Employees must allow 90 days from the initial trace prior to second trace input.) the Bureau of the Fiscal Service (BFS) will issue another FS Form 150.1 to the bank. Notify the taxpayer you are transferring the case to BFS for resolution and place a monitor control on the case for the next 30 days. See IRM 21.4.2-1, Command Code (CC) CHKCL INPUT, for time frames. If an FS Form 150.1 is received, update the case control with Category Code "DDPD" and follow Disposition 09 instructions.
OOPS	27yyyyymmdd	14 days from action date.	Refund being traced was already cancelled as limited payability. If the TC 740 has not posted to the account, check TCIS for a cancellation date. Research for an unpostable TC 740 under the old taxpayer identification number if the account has merged since the refund was issued.
PAID	11yyyyymmdd	30 days from action date.	Cashed check. BFS to send claim form to taxpayer. If TC 841 has posted, take action on returned refund. If 45 days of suspense have passed, follow procedures in IRM 21.4.2.4.4.1, Subsequent Inquiries, with Status Codes, without Prior Forgery Determination (Customer Service Representatives (CSRs) and Refund Inquiry Unit).
PAID	14yyyyymmdd	30 days from action date.	<ul style="list-style-type: none"> <li>a. Cashed check, Limited Payability (LP) trace or photocopy requested. If no check copy received, print one from TCIS. If not available on TCIS, contact BFS.</li> <li>b. CC CHKCL input after the Limited Payability (LP) credit posted. Research for TC 740 and take necessary action.</li> </ul>
PAID	18yyyyymmdd	30 days from action date.	Cashed check, regular CC CHKCL with stop code N, L, D, S, H, E, or X input on an LP check. Do not continue to work UNLESS you have a signed Form 3911, or other written inquiry from the taxpayer.
RCTF	3911TORDCC	30 days from action date	CC CHKCL input. Research account for a TC 971 AC 011. If no TC 971 AC 011, the prior CC CHKCL request did not take. Determine if another CC

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			CHKCL is required and take appropriate action. If CC CHKCL is reinput, advise the taxpayer of the delay, giving 45 days from the date of the letter for final resolution.
RFCK	PHOTOREQ	30 days from action date	Photocopy or Limited Payability trace CC CHKCL input. Look for a TC 971 AC 011. If not present, CC CHKCL did not take. Obtain a check copy from TCIS or reinput CC CHKCL.
RFDL	RRyyyycyr	45 days from action date.	Look for refund intercept date. If TC 841 has NOT posted, check TCIS for the cancelled refund. The check may have been missed.
RFIQ	Various	45 days from received date.	Usually, a raw unworked case or can also be a response to CP 564. Find case and take action. If no case, research IDRS for a previous action. May be an error control (i.e., wrong Taxpayer Identification Number, tax period).
ST32	32yyyymmdd	45 days from action date	Refund cancelled. TC 841 should have posted. If refund was reissued, close control. If the TC 841 has not posted, check TCIS to determine if refund is cancelled or research account for an unpostable.  <b>Note:</b> A replacement check will not be issued for the first, second, or third round of Economic Impact Payments. Instead, advise the taxpayer they will need to claim the Recovery Rebate Credit on their 2020/2021 tax return as appropriate, if eligible. Follow IRM 21.6.3.4.2.13.3, Economic Impact Payments - Manual Adjustments, to reverse the EIP credit (if not done systemically). See IRM 21.6.3.4.2.14, Recovery Rebate Credit, for more information.
TOAD	Various	90 days from action date.	If this category is for an LP claim form received from taxpayer, take immediate action. If the case was sent to the National Forensics Laboratory (NFL), a follow-up request is required.
UDRF	Various	45 days from	Replies to CP 231 and Letter 533C. Find case and take action. If no case, research IDRS for a previous action.

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		received date.	
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**Exhibit 21.4.2-1(2) - For correction removed indications from paragraph for TIA to be able to start a refund trace.**

(1) Accounts Management employees are required to use the Missing Refund (CHKCL) IAT tool, see IRM 21.2.2-2, Accounts Management Mandated IAT Tools. See IAT CHKCL Tool Job Aid for IAT input guidance and CC CHKCL for field descriptions.

**Caution: Do not** initiate a refund trace if there is RIVO involvement or External Lead indicators on the module. See IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA) Tax-Related Cases, for additional information. Also see IRM 21.5.6.4.35.3, -R Freeze Overview For Accounts With Return Integrity Verification Operations (RIVO) Involvement, for additional information. For External Lead indicators see IRM 25.25.8-2, External Lead Involvement Indicators. If found, follow procedures in IRM 25.25.8.7, Responding to Taxpayer Inquiries.

(2) Assistors are authorized to input CC CHKCL based on an oral statement authority (OSA) from the taxpayer or the taxpayer's authorized Power of Attorney (POA) on Form 2848 if **all** the following conditions are met:

**Note:** If the taxpayer does not meet oral statement criteria, advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications.

If the taxpayer **cannot** obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), **DO NOT UPDATE ADDRESS ON CC ENMOD**. Advise the taxpayer to file Form 3911. See IRM 21.4.2.4 (5), Refund Trace Actions, for fax options.

**Reminder:** BMF refunds **do not meet oral statement criteria**. Follow the procedures in IRM 21.4.2.4.1 (1), Form 3911, Taxpayer Statement Regarding Refund.

- a. The IMF paper check was scheduled for mail out **four weeks** prior to taxpayer's contact (**nine weeks** for a foreign address) or their direct deposit was issued at least five calendar days prior to contact. Use the table below to determine the IMF paper check mail out date or the direct deposit date. Input immediately if taxpayer says the check was received but lost, stolen, or destroyed.

Refund issued as	Determine date issued
IMF paper check	For current year and all prior year IMF returns, the issue/ mailing date is found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
IMF direct deposit	For all current and prior year IMF returns, the deposit date is found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
Accelerated Cycle as a check prior to January 1, 2012	See dates in IRM 21.4.2-1 (11) listed below.

b. **The systemic refund (TC 846) paper refund date must be 12 months or less from current date, direct deposit refund must be 6 years or less from current date.**

c. Valid TIN.

**Note:** If the return has been resequenced, CC CHKCL must be entered on the original TIN the refund was issued on.

d. Tax return filed is an individual tax return.

e. Taxpayer resides at the address currently on record (CC ENMOD). If the taxpayer has moved from the address on record **DO NOT** change the address unless the taxpayer meets oral statement criteria for changing the address. See IRM 21.1.3.20.1 , IMF and BMF Oral Statement Address Changes, 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 the taxpayer that Form 3911 , Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2 , Other Methods of Obtaining Forms and Publications.

-Advise the taxpayer they can either mail or fax their request. Provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.

-Advise the taxpayer they will be contacted by the Refund Inquiry Unit within **6 weeks for a paper refund check, or 120 days for a direct deposit refund**, from the date the Form 3911 is received.

-If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), DO NOT UPDATE ADDRESS ON CC ENMOD.

-When speaking to the taxpayer or their authorized representative, advise the taxpayer they must sign the Form 3911. For joint returns, both taxpayers must sign. An acceptable signature may be handwritten, electronic or digital.

-If surviving spouse, advise the taxpayer to add **Surviving Spouse** on the decedent's signature line. See IRM 21.6.6.2.21.2 (1), Processing Decedent Account Refunds, for Form 1310 requirements.

**Note:** 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 21.4.3.5.3, Undeliverable Refund Checks.

**Reminder:** A request made by a POA to change or update a taxpayers address does not fall under Revenue Procedure 2010-16 and will not qualify for an address change update under Oral Statement Authority, see IRM 21.1.3.20.1, IMF and BMF Oral Statement Address Changes.

- f. Not a manual refund (TC 840), see IRM 21.4.2-1 (3) below for instruction.
- g. Not a mixed entity account.
- h. Not a full TOP offset matching the TC 846 amount. If TC 898 matches the TC 846, this is a full TOP offset. See IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset, procedures.
- i. No TC 740, TC 841 or TC 843 matching the TC 846 in question. If freeze codes are present, follow freeze release procedures.
- j. No TC 971 AC 011 (indicates previous trace) posted after the TC 846 date.

**Note:** If TC 971 AC 011 is present, see IRM 21.4.2.4.4, Responding to Taxpayer's Subsequent Inquiries.

(3) If the refund was issued as a manual refund (TC 840), OSA can't be accepted. **DO NOT** input **CC CHKCL**.

-Advise the taxpayer that Form 3911, and Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documents are required in order to trace the missing refund and re-issue the refund if returned.

-Advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications. If the taxpayer cannot obtain the form online, advise the taxpayer you can

mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), DO NOT UPDATE ADDRESS ON CC ENMOD. See IRM 21.4.2.4 (5), Refund Trace Actions, for fax options.

(4) After determining taxpayer meets oral statement criteria or a completed Form 3911 has been received, follow the CC CHKCL procedures to start the refund trace (recertification) process. Annotate AMS with the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund being traced for future reference.

(5) Access CC TXMOD for the period in question.

(6) Open a control base as follows. This base must be created prior to CC CHKCLR input:

- a. CC ACTON  
C#, CHKCLINPUT,B,3911  
\*, the IRS received date

(7) See Exhibit 2.4.23-3, CC CHKCL Input Example, for additional information on CC CHKCL. Below is information about the input screen.

- a. Overlay CC TXMOD with CC CHKCLR, the response will be CC CHKCL.
- b. Line 1 is generated from CC TXMOD.
- c. Line 2–5 Enter taxpayer's name on Line 2 (Name Line 1). Use the additional name lines for any in-care-of or other information. If the check copy and/or claim form are to be sent to the IRS employee instead of the taxpayer, input Internal Revenue Service on Name Line 2.
- d. Line 6–7 Enter taxpayer's current address or the address where the claim form/check copy are to be sent if the check is paid.

**Note:** Input of a name or address different from that on CC ENMOD will not update the master file Entity.

- e. Line 8 Check Number (used by Refund Inquiry Unit **ONLY**.)
- f. Line 9 Overlay T with the type of non-receipt code:
  - C = Request for certified photocopy check (no P freeze set).
  - D = Destroyed, unendorsed check (no P freeze set).
  - E = Lost stolen or destroyed endorsed check (no P freeze set).
  - F = Non-entitlement (Used by Refund Inquiry Unit or RIVO only) (P- Freeze set).
  - H = Unendorsed check freeze cancellation credit (P- Freeze set).
  - J = Non-receipt of substitute check (Used by Refund Inquiry Unit only).
  - L = Lost, unendorsed check (no P freeze set).
  - N = Non-receipt of refund (no P freeze set).

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P = Request for regular photocopy of check (no P freeze set).  
S = Stolen, unendorsed check (no P freeze set).  
X = Endorsed check freeze cancellation credit (P- Freeze set).

- g. Line 9 Refund schedule number (RSN) = YYYYJJJSC TLLLL. On refunds issued in 2003 and later, input the refund schedule number shown on CC TXMOD as "RSN" below the TC 846. On CC IMFOLT the RSN is located to the right of the TC 846. Be sure to **modify** input using the campus number with which you are affiliated.  
YYYY = (1-4 position) Cycle **YEAR** of the refund TC 846. **NOT the TAX PERIOD.**  
JJJ = (5-7 position) Julian date refund is issued.  
SC = (8-9 position) Modify by inputting your affiliated service center.  
T = (10th position) File type "1" for IMF/CADE/CADE 2; "0" for BMF; "3" for CADE (obsolete as of January 1, 2012); "4" for IRAF; "5" for other; "6" for Non-Master File.  
LLLL = (11-14 position) Alpha characters; Four blanks for paper refunds; "Z" followed by three blanks for direct deposit; "I" followed by three blanks for International; "ZI" followed by two blanks for International direct deposit.
- h. Line 9 Enter "Y" Generate TC 971 this generates a TC 971 AC 011. Only the Refund Inquiry Unit can use "N" for this entry.
- i. Line 10 MMYYYY  
MMYYYY=Issue date of refund input. Input actual date of the refund  
**MM**= month; **YYYY** = year.  
IMF paper refund check and direct deposit refund dates are found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".  
BMF check date - Add 1 calendar day to the TC 846 date.  
BMF direct deposit date - Subtract 6 calendar days from the TC 846 date.  
Accelerated cycle check date, see dates in IRM 21.4.2-1 (11) below.
- j. Line 10 Type of Payment code (P)  
I = IMF  
B = BMF  
D = IDRS (CC RFUND)  
M = Manual refund
- k. Line 10 Sequence number of input from 001–999.
- l. Line 10 DO = leave blank.
- m. Lines 11, 13, and 15 Overlay the dollar signs with the full TC 846 or TC 840 amount of the refund you are tracing, even if a TOP partial offset has reduced the refund amount. If a TC 898 matches the TC 846 or TC 840, DO NOT input CC CHKCL.
- n. Lines 11, 13, and 15 split refund indicator (SRI) = Indicates the type of split refund. Values are:

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0 - Not a split refund

1 through 3 - Enter the SRI related to the TC 846 shown on account for the refund you are tracing.

(8) Using the Missing Refund (CHKCL) IAT tool will automatically reassign the control base to the Refund Inquiry (RI) Team serving your site. An open control base must remain **open** with Refund Inquiry pending the trace process, which can take up to 120 days for direct deposits and 6 weeks for paper checks. Use the control numbers listed below for processing the case:

**Note:** 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. Assign generated toll free refund cases to your affiliated Refund Inquiry (RI) Unit. Puerto Rico cases should be reassigned to Brookhaven, and Jacksonville to Atlanta until further notice.

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 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input.

(9) Advise taxpayer:

If	Then
Their check was not cashed	They will receive a replacement check in approximately 6 weeks (9 weeks if the TP has a foreign address).

Their refund was a direct deposit	After the trace is input, the Bureau of the Fiscal Service (BFS) will contact the banking institution to inquire about their refund status. Advise the taxpayer banks are allowed up to <b>90 days</b> to respond to our request for information, from the date of the CC CHKCL input.  <b>Note:</b> While banks may have 90 days to respond, it may take up to 120 days for resolution.
Their check was cashed	They will receive a claim package within 6 weeks (9 weeks if the TP has a foreign address) to complete and return to BFS in order to pursue their claim.
They do not wish to pursue their claim	No further action is required. They may keep the claim package with a copy of their check for their records.

**Exception:** A replacement check will not be issued for the first, second, or third round of Economic Impact Payments. Instead, advise the taxpayer: To claim the Recovery Rebate Credit, you must have filed your tax return and claimed the credit. The deadline to file a return claiming a refund for 2020 was May 17, 2024. The deadline to file a return claiming a refund for 2021 was April 15, 2025. See IRM 21.6.3.4.2.14, Recovery Rebate Credit, for more information.

(10) **Category Codes Associated with Command Code (CC) CHKCL**

Upon receipt of cases where oral statement was used, if it has been more than three weeks since the CC CHKCL was input and no disposition code received, the Refund Inquiry Unit, providing you have enough information to reinput the CC CHKCL without contacting the taxpayer, is to reinput the CC CHKCL. Once the trace is reinput, the refund trace time frames start over again, the TP must allow 6 weeks for paper checks and up to 120 days for direct deposits.

Category Codes	Definition	How Updated	When Updated	Overaged
3911	Oral statement/or correspondence received about refund.	CC ACTON	Case controlled or condition identified.	<b>30</b> days from received date.
RCTF	CC CHKCL input for check or direct deposit claim.	Computer generated.	When CC CHKCL input.	<b>30</b> days from action date.
RFCK	CC CHKCL input for Photocopy.	Computer generated.	When CC CHKCL input.	<b>30</b> days from action date.

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RFIQ	Correspondence received about refund.	CC ACTON	When case controlled	<b>45</b> days from received date
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(11) CADE/CADE 2 refunds are processed daily and do not fall into accelerated cycles. To determine the correct issue date when inputting CC CHKCL for paper refunds that were issued during an accelerated refund cycle, see Document 6209, for cycle charts.

**Note:** No refund intercepts (i.e., CC NOREF) are allowed during accelerated refund cycles.

**Exhibit 21.4.2-1(2) - For correction moved alpha listing to within paragraph tags.**

(1) Accounts Management employees are required to use the Missing Refund (CHKCL) IAT tool, see IRM 21.2.2-2, Accounts Management Mandated IAT Tools. See IAT CHKCL Tool Job Aid for IAT input guidance and CC CHKCL for field descriptions.

**Caution: Do not** initiate a refund trace if there is RIVO involvement or External Lead indicators on the module. See IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA) Tax-Related Cases, for additional information. Also see IRM 21.5.6.4.35.3, -R Freeze Overview For Accounts With Return Integrity Verification Operations (RIVO) Involvement, for additional information. For External Lead indicators see IRM 25.25.8-2, External Lead Involvement Indicators. If found, follow procedures in IRM 25.25.8.7, Responding to Taxpayer Inquiries.

(2) Assistors are authorized to input CC CHKCL based on an oral statement authority (OSA) from the taxpayer or the taxpayer's authorized Power of Attorney (POA) on Form 2848 if **all** the following conditions are met:

**Note:** If the taxpayer does not meet oral statement criteria, advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications.

If the taxpayer **cannot** obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), **DO NOT UPDATE ADDRESS ON CC ENMOD**. Advise the taxpayer to file Form 3911. See IRM 21.4.2.4 (5), Refund Trace Actions, for fax options.

**Reminder:** BMF refunds **do not meet oral statement criteria**. Follow the procedures in IRM 21.4.2.4.1 (1), Form 3911, Taxpayer Statement Regarding Refund.

- a. The IMF paper check was scheduled for mail out **four weeks** prior to taxpayer's contact (**nine weeks** for a foreign address) or their direct deposit was issued at least five calendar days prior to contact. Use the table below to determine the IMF paper

check mail out date or the direct deposit date. Input immediately if taxpayer says the check was received but lost, stolen, or destroyed.

Refund issued as	Determine date issued
IMF paper check	For current year and all prior year IMF returns, the issue/ mailing date is found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
IMF direct deposit	For all current and prior year IMF returns, the deposit date is found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
Accelerated Cycle as a check prior to January 1, 2012	See dates in IRM 21.4.2-1 (11) listed below.

b. **The systemic refund (TC 846) paper refund date must be 12 months or less from current date, direct deposit refund must be 6 years or less from current date.**

c. Valid TIN.

**Note:** If the return has been resequenced, CC CHKCL must be entered on the original TIN the refund was issued on.

d. Tax return filed is an individual tax return.

e. Taxpayer resides at the address currently on record (CC ENMOD). If the taxpayer has moved from the address on record **DO NOT** change the address unless the taxpayer meets oral statement criteria for changing the address. See IRM 21.1.3.20.1 , IMF and BMF Oral Statement Address Changes, 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 the taxpayer that Form 3911 , Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2 , Other Methods of Obtaining Forms and Publications.

-Advise the taxpayer they can either mail or fax their request. Provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.

-Advise the taxpayer they will be contacted by the Refund Inquiry Unit within **6 weeks for a paper refund check, or 120 days for a direct deposit refund**, from the date the Form 3911 is received.

-If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), **DO NOT UPDATE ADDRESS ON CC ENMOD**.

-When speaking to the taxpayer or their authorized representative, advise the taxpayer they must sign the Form 3911. For joint returns, both taxpayers must sign. An acceptable signature may be handwritten, electronic or digital.

-If surviving spouse, advise the taxpayer to add **Surviving Spouse** on the decedent's signature line. See IRM 21.6.6.2.21.2 (1), Processing Decedent Account Refunds, for Form 1310 requirements.

**Note:** 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 21.4.3.5.3, Undeliverable Refund Checks.

**Reminder:** A request made by a POA to change or update a taxpayers address does not fall under Revenue Procedure 2010-16 and will not qualify for an address change update under Oral Statement Authority, see IRM 21.1.3.20.1, IMF and BMF Oral Statement Address Changes.

- f. Not a manual refund (TC 840), see IRM 21.4.2-1 (3) below for instruction.
- g. Not a mixed entity account.
- h. Not a full TOP offset matching the TC 846 amount. If TC 898 matches the TC 846, this is a full TOP offset. See IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset, procedures.
- i. No TC 740, TC 841 or TC 843 matching the TC 846 in question. If freeze codes are present, follow freeze release procedures.
- j. No TC 971 AC 011 (indicates previous trace) posted after the TC 846 date.

**Note:** If TC 971 AC 011 is present, see IRM 21.4.2.4.4, Responding to Taxpayer's Subsequent Inquiries.

(3) If the refund was issued as a manual refund (TC 840), OSA can't be accepted. **DO NOT** input **CC CHKCL**.

-Advise the taxpayer that Form 3911, and Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documents are required in order to trace the missing refund and re-issue the refund if returned.

-Advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications. If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), DO NOT UPDATE ADDRESS ON CC ENMOD. See IRM 21.4.2.4 (5), Refund Trace Actions, for fax options.

(4) After determining taxpayer meets oral statement criteria or a completed Form 3911 has been received, follow the CC CHKCL procedures to start the refund trace (recertification) process. Annotate AMS with the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund being traced for future reference.

(5) Access CC TXMOD for the period in question.

(6) Open a control base as follows. This base must be created prior to CC CHKCLR input:

- a. CC ACTON  
C#, CHKCLINPUT,B,3911  
\*, the IRS received date

(7) See Exhibit 2.4.23-3, CC CHKCL Input Example, for additional information on CC CHKCL. Below is information about the input screen.

- a. Overlay CC TXMOD with CC CHKCLR, the response will be CC CHKCL.
- b. Line 1 is generated from CC TXMOD.
- c. Line 2–5 Enter taxpayer's name on Line 2 (Name Line 1). Use the additional name lines for any in-care-of or other information. If the check copy and/or claim form are to be sent to the IRS employee instead of the taxpayer, input Internal Revenue Service on Name Line 2.
- d. Line 6–7 Enter taxpayer's current address or the address where the claim form/check copy are to be sent if the check is paid.

**Note:** Input of a name or address different from that on CC ENMOD will not update the master file Entity.

- e. Line 8 Check Number (used by Refund Inquiry Unit **ONLY**.)
- f. Line 9 Overlay T with the type of non-receipt code:
  - C = Request for certified photocopy check (no P freeze set).
  - D = Destroyed, unendorsed check (no P freeze set).
  - E = Lost stolen or destroyed endorsed check (no P freeze set).
  - F = Non-entitlement (Used by Refund Inquiry Unit or RIVO only) (P- Freeze set).
  - H = Unendorsed check freeze cancellation credit (P- Freeze set).

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J = Non-receipt of substitute check (Used by Refund Inquiry Unit only).

L = Lost, unendorsed check (no P freeze set).

N = Non-receipt of refund (no P freeze set).

P = Request for regular photocopy of check (no P freeze set).

S = Stolen, unendorsed check (no P freeze set).

X = Endorsed check freeze cancellation credit (P- Freeze set).

- g. Line 9 Refund schedule number (RSN) = YYYYJJJCTLLLL. On refunds issued in 2003 and later, input the refund schedule number shown on CC TXMOD as "RSN" below the TC 846. On CC IMFOLT the RSN is located to the right of the TC 846. Be sure to **modify** input using the campus number with which you are affiliated.  
YYYY = (1-4 position) Cycle **YEAR** of the refund TC 846. **NOT the TAX PERIOD.**  
JJJ = (5-7 position) Julian date refund is issued.  
SC = (8-9 position) Modify by inputting your affiliated service center.  
T = (10th position) File type "1" for IMF/CADE/CADE 2; "0" for BMF; "3" for CADE (obsolete as of January 1, 2012); "4" for IRAF; "5" for other; "6" for Non-Master File.  
LLLL = (11-14 position) Alpha characters; Four blanks for paper refunds; "Z" followed by three blanks for direct deposit; "I" followed by three blanks for International; "ZI" followed by two blanks for International direct deposit.
- h. Line 9 Enter "Y" Generate TC 971 this generates a TC 971 AC 011. Only the Refund Inquiry Unit can use "N" for this entry.
- i. Line 10 MMYYYY  
MMYYYY=Issue date of refund input. Input actual date of the refund  
**MM**= month; **YYYY** = year.  
IMF paper refund check and direct deposit refund dates are found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".  
BMF check date - Add 1 calendar day to the TC 846 date.  
BMF direct deposit date - Subtract 6 calendar days from the TC 846 date.  
Accelerated cycle check date, see dates in IRM 21.4.2-1 (11) below.
- j. Line 10 Type of Payment code (P)  
I = IMF  
B = BMF  
D = IDRS (CC RFUND)  
M = Manual refund
- k. Line 10 Sequence number of input from 001–999.
- l. Line 10 DO = leave blank.

- m. Lines 11, 13, and 15 Overlay the dollar signs with the full TC 846 or TC 840 amount of the refund you are tracing, even if a TOP partial offset has reduced the refund amount. If a TC 898 matches the TC 846 or TC 840, DO NOT input CC CHKCL.
- n. Lines 11, 13, and 15 split refund indicator (SRI) = Indicates the type of split refund.  
Values are:
  - 0 - Not a split refund
  - 1 through 3 - Enter the SRI related to the TC 846 shown on account for the refund you are tracing.

(8) Using the Missing Refund (CHKCL) IAT tool will automatically reassign the control base to the Refund Inquiry (RI) Team serving your site. An open control base must remain **open** with Refund Inquiry pending the trace process, which can take up to 120 days for direct deposits and 6 weeks for paper checks. Use the control numbers listed below for processing the case:

**Note:** 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. Assign generated toll free refund cases to your affiliated Refund Inquiry (RI) Unit. Puerto Rico cases should be reassigned to Brookhaven, and Jacksonville to Atlanta until further notice.

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 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input.

(9) Advise taxpayer:

<b>If</b>	<b>Then</b>
Their check was not cashed	They will receive a replacement check in approximately 6 weeks (9 weeks if the TP has a foreign address).
Their refund was a direct deposit	After the trace is input, the Bureau of the Fiscal Service (BFS) will contact the banking institution to inquire about their refund status. Advise the taxpayer banks are allowed up to <b>90 days</b> to respond to our request for information, from the date of the CC CHKCL input.  <b>Note:</b> While banks may have 90 days to respond, it may take up to 120 days for resolution.
Their check was cashed	They will receive a claim package within 6 weeks (9 weeks if the TP has a foreign address) to complete and return to BFS in order to pursue their claim.
They do not wish to pursue their claim	No further action is required. They may keep the claim package with a copy of their check for their records.

**Exception:** A replacement check will not be issued for the first, second, or third round of Economic Impact Payments. Instead, advise the taxpayer: To claim the Recovery Rebate Credit, you must have filed your tax return and claimed the credit. The deadline to file a return claiming a refund for 2020 was May 17, 2024. The deadline to file a return claiming a refund for 2021 was April 15, 2025. See IRM 21.6.3.4.2.14, Recovery Rebate Credit, for more information.

**(10) Category Codes Associated with Command Code (CC) CHKCL**

Upon receipt of cases where oral statement was used, if it has been more than three weeks since the CC CHKCL was input and no disposition code received, the Refund Inquiry Unit, providing you have enough information to reinput the CC CHKCL without contacting the taxpayer, is to reinput the CC CHKCL. Once the trace is reinput, the refund trace time frames start over again, the TP must allow 6 weeks for paper checks and up to 120 days for direct deposits.

<b>Category Codes</b>	<b>Definition</b>	<b>How Updated</b>	<b>When Updated</b>	<b>Overaged</b>
3911	Oral statement/or correspondence received about refund.	CC ACTON	Case controlled or condition identified.	<b>30</b> days from received date.

Any line marked with a # is for Official Use Only

RCTF	CC CHKCL input for check or direct deposit claim.	Computer generated.	When CC CHKCL input.	<b>30</b> days from action date.
RFCK	CC CHKCL input for Photocopy.	Computer generated.	When CC CHKCL input.	<b>30</b> days from action date.
RFIQ	Correspondence received about refund.	CC ACTON	When case controlled	<b>45</b> days from received date

(11) CADE/CADE 2 refunds are processed daily and do not fall into accelerated cycles. To determine the correct issue date when inputting CC CHKCL for paper refunds that were issued during an accelerated refund cycle, see Document 6209, for cycle charts.

**Note:** No refund intercepts (i.e., CC NOREF) are allowed during accelerated refund cycles.

**Exhibit 21.4.2-1(4) - For correction moved alpha listing to within paragraph tags.**

(1) Accounts Management employees are required to use the Missing Refund (CHKCL) IAT tool, see IRM 21.2.2-2, Accounts Management Mandated IAT Tools. See IAT CHKCL Tool Job Aid for IAT input guidance and CC CHKCL for field descriptions.

**Caution: Do not** initiate a refund trace if there is RIVO involvement or External Lead indicators on the module. See IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA) Tax-Related Cases, for additional information. Also see IRM 21.5.6.4.35.3, -R Freeze Overview For Accounts With Return Integrity Verification Operations (RIVO) Involvement, for additional information. For External Lead indicators see IRM 25.25.8-2, External Lead Involvement Indicators. If found, follow procedures in IRM 25.25.8.7, Responding to Taxpayer Inquiries.

(2) Assistors are authorized to input CC CHKCL based on an oral statement authority (OSA) from the taxpayer or the taxpayer's authorized Power of Attorney (POA) on Form 2848 if **all** the following conditions are met:

**Note:** If the taxpayer does not meet oral statement criteria, advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications.

If the taxpayer **cannot** obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), **DO NOT UPDATE ADDRESS ON CC ENMOD**. Advise the taxpayer to file Form 3911. See IRM 21.4.2.4 (5), Refund Trace Actions, for fax options.

**Reminder:** BMF refunds **do not meet oral statement criteria**. Follow the procedures in IRM 21.4.2.4.1 (1), Form 3911, Taxpayer Statement Regarding Refund.

- a. The IMF paper check was scheduled for mail out **four weeks** prior to taxpayer's contact (**nine weeks** for a foreign address) or their direct deposit was issued at least five calendar days prior to contact. Use the table below to determine the IMF paper check mail out date or the direct deposit date. Input immediately if taxpayer says the check was received but lost, stolen, or destroyed.

Refund issued as	Determine date issued
IMF paper check	For current year and all prior year IMF returns, the issue/mailling date is found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
IMF direct deposit	For all current and prior year IMF returns, the deposit date is found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
Accelerated Cycle as a check prior to January 1, 2012	See dates in IRM 21.4.2-1 (11) listed below.

- b. **The systemic refund (TC 846) paper refund date must be 12 months or less from current date, direct deposit refund must be 6 years or less from current date.**
- c. Valid TIN.

**Note:** If the return has been resequenced, CC CHKCL must be entered on the original TIN the refund was issued on.

- d. Tax return filed is an individual tax return.
- e. Taxpayer resides at the address currently on record (CC ENMOD). If the taxpayer has moved from the address on record **DO NOT** change the address unless the taxpayer meets oral statement criteria for changing the address. See IRM 21.1.3.20.1 , IMF and BMF Oral Statement Address Changes, 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 the taxpayer that Form 3911 , Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2 , Other Methods of

Obtaining Forms and Publications.

-Advise the taxpayer they can either mail or fax their request. Provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.

-Advise the taxpayer they will be contacted by the Refund Inquiry Unit within **6 weeks for a paper refund check, or 120 days for a direct deposit refund**, from the date the Form 3911 is received.

-If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), DO NOT UPDATE ADDRESS ON CC ENMOD.

-When speaking to the taxpayer or their authorized representative, advise the taxpayer they must sign the Form 3911. For joint returns, both taxpayers must sign. An acceptable signature may be handwritten, electronic or digital.

-If surviving spouse, advise the taxpayer to add **Surviving Spouse** on the decedent's signature line. See IRM 21.6.6.2.21.2 (1), Processing Decedent Account Refunds, for Form 1310 requirements.

**Note:** 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 21.4.3.5.3, Undeliverable Refund Checks.

**Reminder:** A request made by a POA to change or update a taxpayers address does not fall under Revenue Procedure 2010-16 and will not qualify for an address change update under Oral Statement Authority, see IRM 21.1.3.20.1, IMF and BMF Oral Statement Address Changes.

- f. Not a manual refund (TC 840), see IRM 21.4.2-1 (3) below for instruction.
- g. Not a mixed entity account.
- h. Not a full TOP offset matching the TC 846 amount. If TC 898 matches the TC 846, this is a full TOP offset. See IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset, procedures.
- i. No TC 740, TC 841 or TC 843 matching the TC 846 in question. If freeze codes are present, follow freeze release procedures.
- j. No TC 971 AC 011 (indicates previous trace) posted after the TC 846 date.

**Note:** If TC 971 AC 011 is present, see IRM 21.4.2.4.4, Responding to Taxpayer's Subsequent Inquiries.

(3) If the refund was issued as a manual refund (TC 840), OSA can't be accepted. **DO NOT** input **CC CHKCL**.

-Advise the taxpayer that Form 3911, and Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documents are required in order to trace the missing refund and re-issue the refund if returned.

-Advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications. If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), **DO NOT UPDATE ADDRESS ON CC ENMOD**. See IRM 21.4.2.4 (5), Refund Trace Actions, for fax options.

(4) After determining taxpayer meets oral statement criteria or a completed Form 3911 has been received, follow the CC CHKCL procedures to start the refund trace (recertification) process. Annotate AMS with the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund being traced for future reference.

(5) Access CC TXMOD for the period in question.

(6) Open a control base as follows. This base must be created prior to CC CHKCLR input:

- a. CC ACTON  
C#, CHKCLINPUT,B,3911  
\*, the IRS received date

(7) See Exhibit 2.4.23-3, CC CHKCL Input Example, for additional information on CC CHKCL. Below is information about the input screen.

- a. Overlay CC TXMOD with CC CHKCLR, the response will be CC CHKCL.
- b. Line 1 is generated from CC TXMOD.
- c. Line 2–5 Enter taxpayer's name on Line 2 (Name Line 1). Use the additional name lines for any in-care-of or other information. If the check copy and/or claim form are to be sent to the IRS employee instead of the taxpayer, input Internal Revenue Service on Name Line 2.
- d. Line 6–7 Enter taxpayer's current address or the address where the claim form/check copy are to be sent if the check is paid.

**Note:** Input of a name or address different from that on CC ENMOD will not update the master file Entity.

- e. Line 8 Check Number (used by Refund Inquiry Unit **ONLY**.)

- f. Line 9 Overlay T with the type of non-receipt code:  
 C = Request for certified photocopy check (no P freeze set).  
 D = Destroyed, unendorsed check (no P freeze set).  
 E = Lost stolen or destroyed endorsed check (no P freeze set).  
 F = Non-entitlement (Used by Refund Inquiry Unit or RIVO only) (P- Freeze set).  
 H = Unendorsed check freeze cancellation credit (P- Freeze set).  
 J = Non-receipt of substitute check (Used by Refund Inquiry Unit only).  
 L = Lost, unendorsed check (no P freeze set).  
 N = Non-receipt of refund (no P freeze set).  
 P = Request for regular photocopy of check (no P freeze set).  
 S = Stolen, unendorsed check (no P freeze set).  
 X = Endorsed check freeze cancellation credit (P- Freeze set).
- g. Line 9 Refund schedule number (RSN) = YYYYJJJSCTLLLL. On refunds issued in 2003 and later, input the refund schedule number shown on CC TXMOD as "RSN" below the TC 846. On CC IMFOLT the RSN is located to the right of the TC 846. Be sure to **modify** input using the campus number with which you are affiliated.  
 YYYY = (1-4 position) Cycle **YEAR** of the refund TC 846. **NOT the TAX PERIOD.**  
 JJJ = (5-7 position) Julian date refund is issued.  
 SC = (8-9 position) Modify by inputting your affiliated service center.  
 T = (10th position) File type "1" for IMF/CADE/CADE 2; "0" for BMF; "3" for CADE (obsolete as of January 1, 2012); "4" for IRAF; "5" for other; "6" for Non-Master File.  
 LLLL = (11-14 position) Alpha characters; Four blanks for paper refunds; "Z" followed by three blanks for direct deposit; "I" followed by three blanks for International; "ZI" followed by two blanks for International direct deposit.
- h. Line 9 Enter "Y" Generate TC 971 this generates a TC 971 AC 011. Only the Refund Inquiry Unit can use "N" for this entry.
- i. Line 10 MMYYYY  
 MMYYYY=Issue date of refund input. Input actual date of the refund  
**MM**= month; **YYYY** = year.  
 IMF paper refund check and direct deposit refund dates are found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".  
 BMF check date - Add 1 calendar day to the TC 846 date.  
 BMF direct deposit date - Subtract 6 calendar days from the TC 846 date.  
 Accelerated cycle check date, see dates in IRM 21.4.2-1 (11) below.
- j. Line 10 Type of Payment code (P)  
 I = IMF  
 B = BMF  
 D = IDRS (CC RFUND)  
 M = Manual refund

Any line marked with a # is for Official Use Only

- k. Line 10 Sequence number of input from 001–999.
- l. Line 10 DO = leave blank.
- m. Lines 11, 13, and 15 Overlay the dollar signs with the full TC 846 or TC 840 amount of the refund you are tracing, even if a TOP partial offset has reduced the refund amount. If a TC 898 matches the TC 846 or TC 840, DO NOT input CC CHKCL.
- n. Lines 11, 13, and 15 split refund indicator (SRI) = Indicates the type of split refund.  
Values are:  
0 - Not a split refund  
1 through 3 - Enter the SRI related to the TC 846 shown on account for the refund you are tracing.

(8) Using the Missing Refund (CHKCL) IAT tool will automatically reassign the control base to the Refund Inquiry (RI) Team serving your site. An open control base must remain **open** with Refund Inquiry pending the trace process, which can take up to 120 days for direct deposits and 6 weeks for paper checks. Use the control numbers listed below for processing the case:

**Note:** 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. Assign generated toll free refund cases to your affiliated Refund Inquiry (RI) Unit. Puerto Rico cases should be reassigned to Brookhaven, and Jacksonville to Atlanta until further notice.

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 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input.

(9) Advise taxpayer:

Any line marked with a # is for Official Use Only

<b>If</b>	<b>Then</b>
Their check was not cashed	They will receive a replacement check in approximately 6 weeks (9 weeks if the TP has a foreign address).
Their refund was a direct deposit	After the trace is input, the Bureau of the Fiscal Service (BFS) will contact the banking institution to inquire about their refund status. Advise the taxpayer banks are allowed up to <b>90 days</b> to respond to our request for information, from the date of the CC CHKCL input.  <b>Note:</b> While banks may have 90 days to respond, it may take up to 120 days for resolution.
Their check was cashed	They will receive a claim package within 6 weeks (9 weeks if the TP has a foreign address) to complete and return to BFS in order to pursue their claim.
They do not wish to pursue their claim	No further action is required. They may keep the claim package with a copy of their check for their records.

**Exception:** A replacement check will not be issued for the first, second, or third round of Economic Impact Payments. Instead, advise the taxpayer: To claim the Recovery Rebate Credit, you must have filed your tax return and claimed the credit. The deadline to file a return claiming a refund for 2020 was May 17, 2024. The deadline to file a return claiming a refund for 2021 was April 15, 2025. See IRM 21.6.3.4.2.14, Recovery Rebate Credit, for more information.

**(10) Category Codes Associated with Command Code (CC) CHKCL**

Upon receipt of cases where oral statement was used, if it has been more than three weeks since the CC CHKCL was input and no disposition code received, the Refund Inquiry Unit, providing you have enough information to reinput the CC CHKCL without contacting the taxpayer, is to reinput the CC CHKCL. Once the trace is reinput, the refund trace time frames start over again, the TP must allow 6 weeks for paper checks and up to 120 days for direct deposits.

<b>Category Codes</b>	<b>Definition</b>	<b>How Updated</b>	<b>When Updated</b>	<b>Overaged</b>
3911	Oral statement/or correspondence received about refund.	CC ACTON	Case controlled or condition identified.	<b>30</b> days from received date.

Any line marked with a # is for Official Use Only

RCTF	CC CHKCL input for check or direct deposit claim.	Computer generated.	When CC CHKCL input.	<b>30</b> days from action date.
RFCK	CC CHKCL input for Photocopy.	Computer generated.	When CC CHKCL input.	<b>30</b> days from action date.
RFIQ	Correspondence received about refund.	CC ACTON	When case controlled	<b>45</b> days from received date

(11) CADE/CADE 2 refunds are processed daily and do not fall into accelerated cycles. To determine the correct issue date when inputting CC CHKCL for paper refunds that were issued during an accelerated refund cycle, see Document 6209, for cycle charts.

**Note:** No refund intercepts (i.e., CC NOREF) are allowed during accelerated refund cycles.

**Exhibit 21.4.2-1(7) - For correction moved alpha listing to within paragraph tags.**

(1) Accounts Management employees are required to use the Missing Refund (CHKCL) IAT tool, see IRM 21.2.2-2, Accounts Management Mandated IAT Tools. See IAT CHKCL Tool Job Aid for IAT input guidance and CC CHKCL for field descriptions.

**Caution: Do not** initiate a refund trace if there is RIVO involvement or External Lead indicators on the module. See IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA) Tax-Related Cases, for additional information. Also see IRM 21.5.6.4.35.3, -R Freeze Overview For Accounts With Return Integrity Verification Operations (RIVO) Involvement, for additional information. For External Lead indicators see IRM 25.25.8-2, External Lead Involvement Indicators. If found, follow procedures in IRM 25.25.8.7, Responding to Taxpayer Inquiries.

(2) Assistors are authorized to input CC CHKCL based on an oral statement authority (OSA) from the taxpayer or the taxpayer's authorized Power of Attorney (POA) on Form 2848 if **all** the following conditions are met:

**Note:** If the taxpayer does not meet oral statement criteria, advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications.

If the taxpayer **cannot** obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), **DO NOT UPDATE ADDRESS ON CC ENMOD**. Advise the taxpayer to file Form 3911. See IRM 21.4.2.4 (5), Refund Trace Actions, for fax options.

**Reminder:** BMF refunds **do not meet oral statement criteria**. Follow the procedures in IRM 21.4.2.4.1 (1), Form 3911, Taxpayer Statement Regarding Refund.

- a. The IMF paper check was scheduled for mail out **four weeks** prior to taxpayer's contact (**nine weeks** for a foreign address) or their direct deposit was issued at least five calendar days prior to contact. Use the table below to determine the IMF paper check mail out date or the direct deposit date. Input immediately if taxpayer says the check was received but lost, stolen, or destroyed.

Refund issued as	Determine date issued
IMF paper check	For current year and all prior year IMF returns, the issue/mailling date is found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
IMF direct deposit	For all current and prior year IMF returns, the deposit date is found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
Accelerated Cycle as a check prior to January 1, 2012	See dates in IRM 21.4.2-1 (11) listed below.

- b. **The systemic refund (TC 846) paper refund date must be 12 months or less from current date, direct deposit refund must be 6 years or less from current date.**
- c. Valid TIN.

**Note:** If the return has been resequenced, CC CHKCL must be entered on the original TIN the refund was issued on.

- d. Tax return filed is an individual tax return.
- e. Taxpayer resides at the address currently on record (CC ENMOD). If the taxpayer has moved from the address on record **DO NOT** change the address unless the taxpayer meets oral statement criteria for changing the address. See IRM 21.1.3.20.1 , IMF and BMF Oral Statement Address Changes, 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 the taxpayer that Form 3911 , Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2 , Other Methods of

Obtaining Forms and Publications.

-Advise the taxpayer they can either mail or fax their request. Provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.

-Advise the taxpayer they will be contacted by the Refund Inquiry Unit within **6 weeks for a paper refund check, or 120 days for a direct deposit refund**, from the date the Form 3911 is received.

-If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), DO NOT UPDATE ADDRESS ON CC ENMOD.

-When speaking to the taxpayer or their authorized representative, advise the taxpayer they must sign the Form 3911. For joint returns, both taxpayers must sign. An acceptable signature may be handwritten, electronic or digital.

-If surviving spouse, advise the taxpayer to add **Surviving Spouse** on the decedent's signature line. See IRM 21.6.6.2.21.2 (1), Processing Decedent Account Refunds, for Form 1310 requirements.

**Note:** 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 21.4.3.5.3, Undeliverable Refund Checks.

**Reminder:** A request made by a POA to change or update a taxpayers address does not fall under Revenue Procedure 2010-16 and will not qualify for an address change update under Oral Statement Authority, see IRM 21.1.3.20.1, IMF and BMF Oral Statement Address Changes.

- f. Not a manual refund (TC 840), see IRM 21.4.2-1 (3) below for instruction.
- g. Not a mixed entity account.
- h. Not a full TOP offset matching the TC 846 amount. If TC 898 matches the TC 846, this is a full TOP offset. See IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset, procedures.
- i. No TC 740, TC 841 or TC 843 matching the TC 846 in question. If freeze codes are present, follow freeze release procedures.
- j. No TC 971 AC 011 (indicates previous trace) posted after the TC 846 date.

**Note:** If TC 971 AC 011 is present, see IRM 21.4.2.4.4, Responding to Taxpayer's Subsequent Inquiries.

(3) If the refund was issued as a manual refund (TC 840), OSA can't be accepted. **DO NOT** input **CC CHKCL**.

-Advise the taxpayer that Form 3911, and Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documents are required in order to trace the missing refund and re-issue the refund if returned.

-Advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications. If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), **DO NOT UPDATE ADDRESS ON CC ENMOD**. See IRM 21.4.2.4 (5), Refund Trace Actions, for fax options.

(4) After determining taxpayer meets oral statement criteria or a completed Form 3911 has been received, follow the CC CHKCL procedures to start the refund trace (recertification) process. Annotate AMS with the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund being traced for future reference.

(5) Access CC TXMOD for the period in question.

(6) Open a control base as follows. This base must be created prior to CC CHKCLR input:

- a. CC ACTON  
C#, CHKCLINPUT,B,3911  
\*, the IRS received date

(7) See Exhibit 2.4.23-3, CC CHKCL Input Example, for additional information on CC CHKCL. Below is information about the input screen.

- a. Overlay CC TXMOD with CC CHKCLR, the response will be CC CHKCL.
- b. Line 1 is generated from CC TXMOD.
- c. Line 2–5 Enter taxpayer's name on Line 2 (Name Line 1). Use the additional name lines for any in-care-of or other information. If the check copy and/or claim form are to be sent to the IRS employee instead of the taxpayer, input Internal Revenue Service on Name Line 2.
- d. Line 6–7 Enter taxpayer's current address or the address where the claim form/check copy are to be sent if the check is paid.

**Note:** Input of a name or address different from that on CC ENMOD will not update the master file Entity.

- e. Line 8 Check Number (used by Refund Inquiry Unit **ONLY**.)

- f. Line 9 Overlay T with the type of non-receipt code:  
 C = Request for certified photocopy check (no P freeze set).  
 D = Destroyed, unendorsed check (no P freeze set).  
 E = Lost stolen or destroyed endorsed check (no P freeze set).  
 F = Non-entitlement (Used by Refund Inquiry Unit or RIVO only) (P- Freeze set).  
 H = Unendorsed check freeze cancellation credit (P- Freeze set).  
 J = Non-receipt of substitute check (Used by Refund Inquiry Unit only).  
 L = Lost, unendorsed check (no P freeze set).  
 N = Non-receipt of refund (no P freeze set).  
 P = Request for regular photocopy of check (no P freeze set).  
 S = Stolen, unendorsed check (no P freeze set).  
 X = Endorsed check freeze cancellation credit (P- Freeze set).
- g. Line 9 Refund schedule number (RSN) = YYYYJJJSCTLLLL. On refunds issued in 2003 and later, input the refund schedule number shown on CC TXMOD as "RSN" below the TC 846. On CC IMFOLT the RSN is located to the right of the TC 846. Be sure to **modify** input using the campus number with which you are affiliated.  
 YYYY = (1-4 position) Cycle **YEAR** of the refund TC 846. **NOT the TAX PERIOD.**  
 JJJ = (5-7 position) Julian date refund is issued.  
 SC = (8-9 position) Modify by inputting your affiliated service center.  
 T = (10th position) File type "1" for IMF/CADE/CADE 2; "0" for BMF; "3" for CADE (obsolete as of January 1, 2012); "4" for IRAF; "5" for other; "6" for Non-Master File.  
 LLLL = (11-14 position) Alpha characters; Four blanks for paper refunds; "Z" followed by three blanks for direct deposit; "I" followed by three blanks for International; "ZI" followed by two blanks for International direct deposit.
- h. Line 9 Enter "Y" Generate TC 971 this generates a TC 971 AC 011. Only the Refund Inquiry Unit can use "N" for this entry.
- i. Line 10 MMYYYY  
 MMYYYY=Issue date of refund input. Input actual date of the refund  
**MM**= month; **YYYY** = year.  
 IMF paper refund check and direct deposit refund dates are found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".  
 BMF check date - Add 1 calendar day to the TC 846 date.  
 BMF direct deposit date - Subtract 6 calendar days from the TC 846 date.  
 Accelerated cycle check date, see dates in IRM 21.4.2-1 (11) below.
- j. Line 10 Type of Payment code (P)  
 I = IMF  
 B = BMF  
 D = IDRS (CC RFUND)  
 M = Manual refund

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- k. Line 10 Sequence number of input from 001–999.
- l. Line 10 DO = leave blank.
- m. Lines 11, 13, and 15 Overlay the dollar signs with the full TC 846 or TC 840 amount of the refund you are tracing, even if a TOP partial offset has reduced the refund amount. If a TC 898 matches the TC 846 or TC 840, DO NOT input CC CHKCL.
- n. Lines 11, 13, and 15 split refund indicator (SRI) = Indicates the type of split refund.  
Values are:  
0 - Not a split refund  
1 through 3 - Enter the SRI related to the TC 846 shown on account for the refund you are tracing.

(8) Using the Missing Refund (CHKCL) IAT tool will automatically reassign the control base to the Refund Inquiry (RI) Team serving your site. An open control base must remain **open** with Refund Inquiry pending the trace process, which can take up to 120 days for direct deposits and 6 weeks for paper checks. Use the control numbers listed below for processing the case:

**Note:** 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. Assign generated toll free refund cases to your affiliated Refund Inquiry (RI) Unit. Puerto Rico cases should be reassigned to Brookhaven, and Jacksonville to Atlanta until further notice.

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 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input.

(9) Advise taxpayer:

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<b>If</b>	<b>Then</b>
Their check was not cashed	They will receive a replacement check in approximately 6 weeks (9 weeks if the TP has a foreign address).
Their refund was a direct deposit	After the trace is input, the Bureau of the Fiscal Service (BFS) will contact the banking institution to inquire about their refund status. Advise the taxpayer banks are allowed up to <b>90 days</b> to respond to our request for information, from the date of the CC CHKCL input.  <b>Note:</b> While banks may have 90 days to respond, it may take up to 120 days for resolution.
Their check was cashed	They will receive a claim package within 6 weeks (9 weeks if the TP has a foreign address) to complete and return to BFS in order to pursue their claim.
They do not wish to pursue their claim	No further action is required. They may keep the claim package with a copy of their check for their records.

**Exception:** A replacement check will not be issued for the first, second, or third round of Economic Impact Payments. Instead, advise the taxpayer: To claim the Recovery Rebate Credit, you must have filed your tax return and claimed the credit. The deadline to file a return claiming a refund for 2020 was May 17, 2024. The deadline to file a return claiming a refund for 2021 was April 15, 2025. See IRM 21.6.3.4.2.14, Recovery Rebate Credit, for more information.

**(10) Category Codes Associated with Command Code (CC) CHKCL**

Upon receipt of cases where oral statement was used, if it has been more than three weeks since the CC CHKCL was input and no disposition code received, the Refund Inquiry Unit, providing you have enough information to reinput the CC CHKCL without contacting the taxpayer, is to reinput the CC CHKCL. Once the trace is reinput, the refund trace time frames start over again, the TP must allow 6 weeks for paper checks and up to 120 days for direct deposits.

<b>Category Codes</b>	<b>Definition</b>	<b>How Updated</b>	<b>When Updated</b>	<b>Overaged</b>
3911	Oral statement/or correspondence received about refund.	CC ACTON	Case controlled or condition identified.	<b>30</b> days from received date.

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RCTF	CC CHKCL input for check or direct deposit claim.	Computer generated.	When CC CHKCL input.	<b>30</b> days from action date.
RFCK	CC CHKCL input for Photocopy.	Computer generated.	When CC CHKCL input.	<b>30</b> days from action date.
RFIQ	Correspondence received about refund.	CC ACTON	When case controlled	<b>45</b> days from received date

(11) CADE/CADE 2 refunds are processed daily and do not fall into accelerated cycles. To determine the correct issue date when inputting CC CHKCL for paper refunds that were issued during an accelerated refund cycle, see Document 6209, for cycle charts.

**Note:** No refund intercepts (i.e., CC NOREF) are allowed during accelerated refund cycles.

**Exhibit 21.4.2-2 - For consistency with new procedures provided by Bureau of the Fiscal Service, updated to include procedures when research in TCIS indicates funds have been returned to the IRS and there is not a TC 841 matching the TC 840 or TC 846 date to contact your local Planning and Analysis liaison with the ACH Trace Number/TCIS Trace Number and request the information be forwarded to Headquarters for coordination with BFS for case investigation.**

The disposition code is located in the Activity Field of the IDRS Control History. The disposition code is displayed as the first 2 digits of the Activity Code followed by the date the Bureau of the Fiscal Service (BFS) provided the Disposition in YYYYMMDD format (i.e., 0120190325 = Disposition 01 provided by BFS on March 25, 2019).

**Note:** Additional category code information can be found in, Exhibit 21.4.2-6, Category Codes.

**Note:** Additional Disposition Code 11 information can be found in IRM 21.4.2.4.4.1, Subsequent Inquiries, With Status Codes, Without Prior Forgery Determination (CSR's and Refund Inquiry Unit), and Exhibit 21.4.2-5, Disposition and Status Codes - Additional Action Time Frames.

**Reminder:** In the follow up actions outlined below for IMF cases, except where noted, close physical paper cases with a TC 290 .00, use Blocking Series **05** and a source document. For cases currently assigned in Correspondence Imaging Inventory (CII) ensure source documents are attached to your CII case and follow procedures in IRM 21.5.1.5.1, CII General Guidelines, to close your CII case. A source document is defined as a paper Form 3911, Taxpayer Statement Regarding Refund, and/or taxpayer correspondence. A source document is not required for refund trace cases initiated via phone calls, or online through the Where's My Refund application.

**Note:** If External Lead indicators are present, see IRM 25.25.8-2, External Lead Involvement Indicators, then follow procedures found in IRM 21.4.1.4.6, External Leads Program or Other Questionable Refund Inquiries.

**Note:** If research in TCIS indicates funds have been returned to the IRS and there is not a TC 841 matching the TC 840 or TC 846 date contact your local Planning and Analysis liaison with the ACH Trace Number/TCIS Trace Number and request the information be forwarded to Headquarters for coordination with BFS for case investigation.

<b>Disposition Status Code</b> ★ (Asterisk equals blank)	<b>Category Code</b>	<b>Definition</b>	<b>Follow Up Action</b>
<b>01</b>	<b>ACKN</b>	Claim processed by RFC to Treasury Check Information System (TCIS).	<ol style="list-style-type: none"> <li>1. <b>Wait 30 days</b> for second status.</li> <li>2. No reply, resubmit CC CHKCL.</li> </ol>
<b>03</b>	<b>OOPS</b>	Rejected (Failed preliminary validity checks.)	<ol style="list-style-type: none"> <li>1. Review case.</li> <li>2. Resubmit CC CHKCL.</li> </ol>
<b>04</b>	<b>OOPS</b>	<ol style="list-style-type: none"> <li>1. Previously processed as Available Check Cancellation (ACC),</li> <li>2. Refund credit returned by RFC, through the Electronic Funds Transfer (EFT) from the bank,</li> <li>3. Refund check intercepted,</li> <li>4. Undeliverable TC 740. See IRM 21.4.3.5.3, Undeliverable Refund Checks.</li> <li>5. If the refund credit has already generated a subsequent TC 846 in</li> </ol>	(1 - 4) Take action to release credit, if necessary. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case, if no other actions are needed. 5) Initiate the refund trace through the Treasury Check Information System (TCIS).

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		the same month don't input CC CHKCL as the refund trace will default to the first TC 846. See IRM 21.4.1.4.3, Multiple Refunds Issued From the Same Module in the Same Cycle.	
<b>05</b>	<b>OOPS</b>	Check previously mailed (within 5 days).	Close case and place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case.
<b>06</b>	<b>OOPS</b>	Previous CC CHKCL.	<ol style="list-style-type: none"> <li>1. Check TCIS Payment History, UCC Detail and Claim Detail Screen for previous claim and ensure correct refund was traced.</li> <li>2. If correct refund <b>was</b> traced, send Letter 129C, Refund Inquiry; Form 3911 Required, <b>or</b> Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818, as appropriate, to the taxpayer. Include check number and date along with the toll-free telephone number for the Bureau of the Fiscal Service (BFS). Follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request.</li> <li>3. Place any physical paper case documentation in classified waste when actions are</li> </ol>

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			<p>complete. If a CII case remains open, leave a case note with actions taken and close the CII case.</p> <p>4. If correct refund <b>was not</b> traced, follow procedures in Exhibit 21.4.2-1, Command Code (CC) CHKCL, Input to trace correct refund. and follow established procedures to monitor the case.</p>
07	OOPS	No payment issued or unprocessable claim.	<ol style="list-style-type: none"> <li>1. Review case.</li> <li>2. Conduct additional research (i.e., different TIN.)</li> <li>3. Resubmit CC CHKCL.</li> </ol> <p><b>Note:</b> If input of additional CC CHKCL does not yield results, initiate the refund trace through the Treasury Check Information System (TCIS).</p> <p><b>Note:</b> Do not reinput trace for EIP pre-paid debit cards.</p>
08	OOPS	Second trace input on DD.	<p>Monitor case for 30 days. Research IDRS for returned credit. Take action to release credit, if necessary. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case, if no other actions are needed.</p> <p>If no credit is found continue with next steps below.</p> <ul style="list-style-type: none"> <li>• BFS will automatically follow up with the financial institution until the issue is resolved. BFS will load an electronic</li> </ul>

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			<p>copy of the FS Form 150.1 to TCIS when it is received from the financial institution.</p> <ul style="list-style-type: none"> <li>• If after 30 days, there is no FS Form 150.1 posted on TCIS, send the taxpayer a Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to notify them you are transferring the case to BFS for resolution.</li> <li>• In your letter, advise the taxpayer: <ul style="list-style-type: none"> <li>a. The BFS toll-free assistance center phone number is 855-868-0151.</li> <li>b. They should select option 1, then option 1.</li> <li>c. The call center can be reached between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday.</li> <li>d. English and Spanish speaking assistance is available.</li> </ul> </li> <li>• Close case. See reminder above.</li> <li>• If the FS Form 150.1 is loaded to TCIS, update the case control to “DDPD” and follow status 09 instructions.</li> <li>• If a Form 4442/e-4442, Inquiry Referral, is received, research</li> </ul>
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			case and take appropriate action.
<b>09</b>	<b>DDPD</b>	<ol style="list-style-type: none"> <li>1. RFC has contacted bank via FS Form 150.1 to trace refund.</li> <li>2. Bank to send a copy to RFC.</li> <li>3. RFC will load an electronic copy of the FS Form 150.1 to TCIS.</li> </ol>	<ol style="list-style-type: none"> <li>1. Research IDRS for returned credit. Take action to release credit, if necessary. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case, if no other actions are needed. If no credit is found continue with next steps below.</li> <li>2. Research TCIS Claim Detail Screen. If FS Form 150.1 is located, attach a copy of the Form 150.1 to your CII case, use the Stamp or Text tool in the CII Document Viewer, or Adobe Acrobat Pro, to add "<b>PII do not send to TP</b>" to the upper left corner of the first page. Remember to click the save button. Verify routing transit number, account code (either C for checking or S for savings), bank account number on CC IMFOBT.</li> <li>3. If the information doesn't match, follow IRM 21.4.1.5.7.6, Non-Receipt of Direct Deposited Refunds- "Refund Inquiry Employees".</li> <li>4. If the information does match, send appropriate letter to the taxpayer.</li> </ol>

			<p><b>Note:</b> The FS Form 150.1 contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer.</p> <ol style="list-style-type: none"> <li>5. Close case. See reminder above.</li> <li>6. If it has been at least 90 days, and no FS Form 150.1 copy is available on TCIS, reinput CC CHKCL. Refer to Status 08 above.</li> <li>7. If FS Form 150.1 does not resolve taxpayer's issue, continue processing, if necessary.</li> </ol> <p><b>Exception:</b> If account contains history item of <b>DEPFOUND</b>, then case control may be closed without further action.</p>
<b>10</b>	<b>OOPS</b>	Invalid Stop Reason Code	<ol style="list-style-type: none"> <li>1. Research for refund disposition.</li> <li>2. If refund is still outstanding or no claim package has been issued, resubmit CC CHKCL. If claim package has been issued or refund has been reconciled, leave case notes on AMS and/or CII and close your case.</li> </ol>
<b>2</b> ☆	<b>OOPS</b>	Amount difference	<ol style="list-style-type: none"> <li>1. Review case.</li> <li>2. Resubmit CC CHKCL.</li> </ol>
<b>3</b> ☆	<b>OOPS</b>	Claim submitted too early for RFC to process	<ol style="list-style-type: none"> <li>1. Review case.</li> <li>2. Resubmit CC CHKCL.</li> </ol>

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4☆	<b>OOPS</b>	Duplicate tape claims submitted.	<ol style="list-style-type: none"> <li>1. Wait for update.</li> <li>2. <b>No reply in 30 days</b>, resubmit CC CHKCL.</li> </ol>
5☆	<b>OOPS</b>	Invalid Direct Deposit information submitted.	<ol style="list-style-type: none"> <li>1. Review case.</li> <li>2. Resubmit CC CHKCL.</li> </ol>
7☆	<b>ACKN</b>	Photocopy request processed by RFC to TCIS.	<ol style="list-style-type: none"> <li>1. Wait for 2nd status.</li> <li>2. No reply in <b>30 days</b>, research TCIS for copy. If not on TCIS, resubmit CC CHKCL.</li> </ol>
9☆	<b>PAID</b>	Direct Deposit trace input with non-receipt Code "P" no FS Form 150.1 will generate.	Reinput trace with non-receipt Code "N" no limited payability on Direct Deposit. (Electronic File Transfer processed).
11	<b>PAID or 3858</b>	Paid -Photocopy and claim mailed to taxpayer.	<p>BFS has sent claim package (FS Form 1133) to the taxpayer. Refund Inquiry Unit will send Letter 206C to taxpayer, including check information and using appropriate paragraphs. If working the claim through CII, attach a copy of the FS Form 1133 to the CII case and follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request. Suspend case for 45 days.</p> <p><b>Note:</b> For <b>subsequent contact</b> or after 45 days of suspense have passed, follow procedures in IRM 21.4.2.4.4.1, Subsequent Inquiries, with Status Code 11, without Prior Forgery Determination (Customer Service Representatives (CSRs) and Refund Inquiry Unit).</p>
14	<b>PAID</b>	<ol style="list-style-type: none"> <li>1. Paid - Photocopy to follow, or</li> </ol>	<ol style="list-style-type: none"> <li>1. Monitor for receipt. <ol style="list-style-type: none"> <li>a. Upon receipt continue processing. See IRM</li> </ol> </li> </ol>

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		<ol style="list-style-type: none"> <li>2. CC CHKCL input after an uncashed check has expired and the credit returned to the IRS.</li> </ol>	<p>21.4.2.4, Refund Trace Actions.</p> <ol style="list-style-type: none"> <li>b. If copy not received in 30 days, research TCIS for a copy or reinput CC CHKCL.</li> </ol> <ol style="list-style-type: none"> <li>2. Research for TC 740 and release freeze if necessary.</li> <li>3. Close case. See reminder above.</li> </ol>
<b>14</b>	<b>PAID</b>	<ol style="list-style-type: none"> <li>1. Paid - Photocopy to follow, or</li> <li>2. CC CHKCL input after an uncashed check has expired and the credit returned to the IRS.</li> </ol>	<p>If no photocopy within <b>30 days</b>:</p> <ol style="list-style-type: none"> <li>a. IDRS shows certified photocopy previously received, update Activity Code to reflect proper status of case, or</li> <li>b. IDRS shows no indication that certified photocopy received, contact BFS.</li> </ol>
<b>15</b>	<b>PAID</b>	Paid - Certified photocopy to follow.	<p>Monitor for receipt of certified photocopy.</p> <ol style="list-style-type: none"> <li>a. Upon receipt continue processing. See IRM 21.4.2.4.15.2, Request for Administrative Photocopy.</li> <li>b. If no photocopy within <b>30 days</b> and IDRS shows photocopy previously received, update activity code to reflect proper status of case.</li> <li>c. If IDRS shows no indication that certified photocopy received, contact BFS.</li> </ol>

<b>17</b>	<b>PAID</b>	Paid - Endorsed, photo/claim to follow.	Monitor. If no photocopy in <b>30 days</b> , contact BFS.
<b>18</b>	<b>PAID</b>	Paid - Claim submitted after the Limited Payability cutoff date.	<p>If Form 3911 is available, research TCIS for a check copy.</p> <ul style="list-style-type: none"> <li>• If check is available on the TCIS system, attach a copy to your CII case and provide the taxpayer with a copy. Close the case. See reminder above.</li> <li>• Input a TC 971 AC 011 on CC TXMOD using the date you secure the check. You must also include the money amount of the check in the FREEZE-RELEASE-AMT field.</li> <li>• If not found, process as a Limited Payability (LP) Trace, reinputting the CC CHKCL with non-receipt Code <b>P</b>.</li> </ul> <p>If no Form 3911 is present, correspond with the taxpayer.</p>
<b>20</b>	<b>OOPS</b>	Payment declined due to alteration of check. Photocopy and claim to follow.	Monitor if no photocopy in <b>30 days</b> , follow up, contact BFS.
<b>22</b>	<b>OOPS</b>	Insufficient agency information.	<ol style="list-style-type: none"> <li>1. Review case.</li> <li>2. Resubmit CC CHKCL.</li> <li>3. Use appropriate Stop Reason Code.</li> </ol>
<b>27</b>	<b>OOPS</b>	Previously processed as Limited Payability Check Cancellation and refund credit (TC 740) was returned by the RFC.	Take action to release credit, if necessary. Place case documents in classified waste when case is closed.

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31		Check Outstanding. RFC will issue recertified check.	Monitor for TC 841.
32	ST32	Outstanding check cancelled credit will be returned to the IRS.	Monitor for TC 841.
33	OOPS	Outstanding - No Photocopy.	Send Letter 1219C, Refund Inquiry; (Joint F3911) Requires Certification: Form 1040. If you are working a CII case, follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request.
53	OOPS	Reject - Duplicate Stop	Contact BFS Check Information Section at 855-868-0151, Option 1.
65	ACKN	Refund associated with TOP Offset.	<ol style="list-style-type: none"> <li>1. <b>Wait 30 days</b> for second status.</li> <li>2. No reply, resubmit CC CHKCL.</li> </ol>
71	OOPS	TOP Offset refund in full.	See IRM 21.4.6.6.1, Taxpayer Inquiries on TOP Offset
72	OOPS	TOP Offset partial refund.	See IRM 21.4.6.6.1, Taxpayer Inquiries on TOP Offset
90	OOPS	TCIS/PACER disconnect error.	Contact BFS to reset the interface indicator.

**Exhibit 21.4.2-2 Disposition Status Code 11 - For consistency updated procedures for status 11 cases to wait for final disposition to align with new procedures provided by Bureau of the Fiscal Service.**

The disposition code is located in the Activity Field of the IDRS Control History. The disposition code is displayed as the first 2 digits of the Activity Code followed by the date the Bureau of the Fiscal Service (BFS) provided the Disposition in YYYYMMDD format (i.e., 0120190325 = Disposition 01 provided by BFS on March 25, 2019).

**Note:** Additional category code information can be found in, Exhibit 21.4.2-6, Category Codes.

**Note:** Additional Disposition Code 11 information can be found in IRM 21.4.2.4.4.1, Subsequent Inquiries, With Status Codes, Without Prior Forgery Determination (CSR's and Refund Inquiry Unit), and Exhibit 21.4.2-5, Disposition and Status Codes - Additional Action Time Frames.

**Reminder:** In the follow up actions outlined below for IMF cases, except where noted, close physical paper cases with a TC 290 .00, use Blocking Series **05** and a source document. For cases currently assigned in Correspondence Imaging Inventory (CII) ensure source documents are attached to your CII case and follow procedures in IRM 21.5.1.5.1, CII General Guidelines, to close your CII case. A source document is defined as a paper Form 3911, Taxpayer Statement Regarding Refund, and/or taxpayer correspondence. A source document is not required for refund trace cases initiated via phone calls, or online through the Where's My Refund application.

**Note:** If External Lead indicators are present, see IRM 25.25.8-2, External Lead Involvement Indicators, then follow procedures found in IRM 21.4.1.4.6, External Leads Program or Other Questionable Refund Inquiries.

**Note:** If research in TCIS indicates funds have been returned to the IRS and there is not a TC 841 matching the TC 840 or TC 846 date contact your local Planning and Analysis liaison with the ACH Trace Number/TCIS Trace Number and request the information be forwarded to Headquarters for coordination with BFS for case investigation.

<b>Disposition Status Code</b> ☆ (Asterisk equals blank)	<b>Category Code</b>	<b>Definition</b>	<b>Follow Up Action</b>
<b>01</b>	<b>ACKN</b>	Claim processed by RFC to Treasury Check Information System (TCIS).	<ol style="list-style-type: none"> <li><b>Wait 30 days</b> for second status.</li> <li>No reply, resubmit CC CHKCL.</li> </ol>
<b>03</b>	<b>OOPS</b>	Rejected (Failed preliminary validity checks.)	<ol style="list-style-type: none"> <li>Review case.</li> <li>Resubmit CC CHKCL.</li> </ol>
<b>04</b>	<b>OOPS</b>	<ol style="list-style-type: none"> <li>Previously processed as Available Check Cancellation (ACC),</li> <li>Refund credit returned by RFC, through the</li> </ol>	(1 - 4) Take action to release credit, if necessary. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the

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		<p>Electronic Funds Transfer (EFT) from the bank,</p> <p>3. Refund check intercepted,</p> <p>4. Undeliverable TC 740. See IRM 21.4.3.5.3, Undeliverable Refund Checks.</p> <p>5. If the refund credit has already generated a subsequent TC 846 in the same month don't input CC CHKCL as the refund trace will default to the first TC 846. See IRM 21.4.1.4.3, Multiple Refunds Issued From the Same Module in the Same Cycle.</p>	<p>CII case, if no other actions are needed.</p> <p>5) Initiate the refund trace through the Treasury Check Information System (TCIS).</p>
<b>05</b>	<b>OOPS</b>	Check previously mailed (within 5 days).	Close case and place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case.
<b>06</b>	<b>OOPS</b>	Previous CC CHKCL.	<ol style="list-style-type: none"> <li>1. Check TCIS Payment History, UCC Detail and Claim Detail Screen for previous claim and ensure correct refund was traced.</li> <li>2. If correct refund <b>was</b> traced, send Letter 129C, Refund Inquiry; Form 3911 Required, <b>or</b> Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check</li> </ol>

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			<p>Being Traced Form 13818, as appropriate, to the taxpayer. Include check number and date along with the toll-free telephone number for the Bureau of the Fiscal Service (BFS). Follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request.</p> <p>3. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case.</p> <p>4. If correct refund <b>was not</b> traced, follow procedures in Exhibit 21.4.2-1, Command Code (CC) CHKCL, Input to trace correct refund. and follow established procedures to monitor the case.</p>
07	OOPS	No payment issued or unprocessable claim.	<ol style="list-style-type: none"> <li>1. Review case.</li> <li>2. Conduct additional research (i.e., different TIN.)</li> <li>3. Resubmit CC CHKCL.</li> </ol> <p><b>Note:</b> If input of additional CC CHKCL does not yield results, initiate the refund trace through the Treasury Check Information System (TCIS).</p> <p><b>Note:</b> Do not reinput trace for EIP pre-paid debit cards.</p>
08	OOPS	Second trace input on DD.	Monitor case for 30 days. Research IDRS for returned credit. Take action

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			<p>to release credit, if necessary. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case, if no other actions are needed.</p> <p>If no credit is found continue with next steps below.</p> <ul style="list-style-type: none"> <li>• BFS will automatically follow up with the financial institution until the issue is resolved. BFS will load an electronic copy of the FS Form 150.1 to TCIS when it is received from the financial institution.</li> <li>• If after 30 days, there is no FS Form 150.1 posted on TCIS, send the taxpayer a Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to notify them you are transferring the case to BFS for resolution.</li> <li>• In your letter, advise the taxpayer: <ul style="list-style-type: none"> <li>a. The BFS toll-free assistance center phone number is 855-868-0151.</li> <li>b. They should select option 1, then option 1.</li> <li>c. The call center can be reached between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday.</li> </ul> </li> </ul>
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			<p>d. English and Spanish speaking assistance is available.</p> <ul style="list-style-type: none"> <li>• Close case. See reminder above.</li> <li>• If the FS Form 150.1 is loaded to TCIS, update the case control to “DDPD” and follow status 09 instructions.</li> <li>• If a Form 4442/e-4442, Inquiry Referral, is received, research case and take appropriate action.</li> </ul>
<b>09</b>	<b>DDPD</b>	<ol style="list-style-type: none"> <li>1. RFC has contacted bank via FS Form 150.1 to trace refund.</li> <li>2. Bank to send a copy to RFC.</li> <li>3. RFC will load an electronic copy of the FS Form 150.1 to TCIS.</li> </ol>	<ol style="list-style-type: none"> <li>1. Research IDRS for returned credit. Take action to release credit, if necessary. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case, if no other actions are needed. If no credit is found continue with next steps below.</li> <li>2. Research TCIS Claim Detail Screen. If FS Form 150.1 is located, attach a copy of the Form 150.1 to your CII case, use the Stamp or Text tool in the CII Document Viewer, or Adobe Acrobat Pro, to add “<b>PII do not send to TP</b>” to the upper left corner of the first page. Remember to click the save button. Verify routing transit number, account code (either C for checking or S for</li> </ol>

			<p>savings), bank account number on CC IMFOBT.</p> <ol style="list-style-type: none"> <li>3. If the information doesn't match, follow IRM 21.4.1.5.7.6, Non-Receipt of Direct Deposited Refunds- "Refund Inquiry Employees".</li> <li>4. If the information does match, send appropriate letter to the taxpayer.</li> </ol> <p><b>Note:</b> The FS Form 150.1 contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer.</p> <ol style="list-style-type: none"> <li>5. Close case. See reminder above.</li> <li>6. If it has been at least 90 days, and no FS Form 150.1 copy is available on TCIS, reinput CC CHKCL. Refer to Status 08 above.</li> <li>7. If FS Form 150.1 does not resolve taxpayer's issue, continue processing, if necessary.</li> </ol> <p><b>Exception:</b> If account contains history item of <b>DEPFOUND</b>, then case control may be closed without further action.</p>
<b>10</b>	<b>OOPS</b>	Invalid Stop Reason Code	<ol style="list-style-type: none"> <li>1. Research for refund disposition.</li> <li>2. If refund is still outstanding or no claim package has been issued, resubmit CC CHKCL. If claim package has been</li> </ol>

			issued or refund has been reconciled, leave case notes on AMS and/or CII and close your case.
2☆	<b>OOPS</b>	Amount difference	<ol style="list-style-type: none"> <li>1. Review case.</li> <li>2. Resubmit CC CHKCL.</li> </ol>
3☆	<b>OOPS</b>	Claim submitted too early for RFC to process	<ol style="list-style-type: none"> <li>1. Review case.</li> <li>2. Resubmit CC CHKCL.</li> </ol>
4☆	<b>OOPS</b>	Duplicate tape claims submitted.	<ol style="list-style-type: none"> <li>1. Wait for update.</li> <li>2. <b>No reply in 30 days</b>, resubmit CC CHKCL.</li> </ol>
5☆	<b>OOPS</b>	Invalid Direct Deposit information submitted.	<ol style="list-style-type: none"> <li>1. Review case.</li> <li>2. Resubmit CC CHKCL.</li> </ol>
7☆	<b>ACKN</b>	Photocopy request processed by RFC to TCIS.	<ol style="list-style-type: none"> <li>1. Wait for 2nd status.</li> <li>2. No reply in <b>30 days</b>, research TCIS for copy. If not on TCIS, resubmit CC CHKCL.</li> </ol>
9☆	<b>PAID</b>	Direct Deposit trace input with non-receipt Code "P" no FS Form 150.1 will generate.	Reinput trace with non-receipt Code "N" no limited payability on Direct Deposit. (Electronic File Transfer processed).
11	<b>PAID or 3858</b>	Paid -Photocopy and claim mailed to taxpayer.	<p>BFS has sent claim package (FS Form 1133) to the taxpayer. Refund Inquiry Unit will send Letter 206C to taxpayer, including check information and using appropriate paragraphs. If working the claim through CII, attach a copy of the FS Form 1133 to the CII case and follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request. Suspend case for 45 days.</p> <p><b>Note:</b> For <b>subsequent contact</b> or after 45 days of suspense have</p>

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			passed, follow procedures in IRM 21.4.2.4.4.1, Subsequent Inquiries, with Status Code 11, without Prior Forgery Determination (Customer Service Representatives (CSRs) and Refund Inquiry Unit).
<b>14</b>	<b>PAID</b>	<ol style="list-style-type: none"> <li>1. Paid - Photocopy to follow, or</li> <li>2. CC CHKCL input after an uncashed check has expired and the credit returned to the IRS.</li> </ol>	<ol style="list-style-type: none"> <li>1. Monitor for receipt. <ol style="list-style-type: none"> <li>a. Upon receipt continue processing. See IRM 21.4.2.4, Refund Trace Actions.</li> <li>b. If copy not received in 30 days, research TCIS for a copy or reinput CC CHKCL.</li> </ol> </li> <li>2. Research for TC 740 and release freeze if necessary.</li> <li>3. Close case. See reminder above.</li> </ol>
<b>14</b>	<b>PAID</b>	<ol style="list-style-type: none"> <li>1. Paid - Photocopy to follow, or</li> <li>2. CC CHKCL input after an uncashed check has expired and the credit returned to the IRS.</li> </ol>	<p>If no photocopy within <b>30 days</b>:</p> <ol style="list-style-type: none"> <li>a. IDRS shows certified photocopy previously received, update Activity Code to reflect proper status of case, or</li> <li>b. IDRS shows no indication that certified photocopy received, contact BFS.</li> </ol>
<b>15</b>	<b>PAID</b>	Paid - Certified photocopy to follow.	<p>Monitor for receipt of certified photocopy.</p> <ol style="list-style-type: none"> <li>a. Upon receipt continue processing. See IRM 21.4.2.4.15.2, Request for Administrative Photocopy.</li> <li>b. If no photocopy within <b>30 days</b> and IDRS shows</li> </ol>

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			<p>photocopy previously received, update activity code to reflect proper status of case.</p> <p>c. If IDRS shows no indication that certified photocopy received, contact BFS.</p>
<b>17</b>	<b>PAID</b>	Paid - Endorsed, photo/claim to follow.	Monitor. If no photocopy in <b>30 days</b> , contact BFS.
<b>18</b>	<b>PAID</b>	Paid - Claim submitted after the Limited Payability cutoff date.	<p>If Form 3911 is available, research TCIS for a check copy.</p> <ul style="list-style-type: none"> <li>• If check is available on the TCIS system, attach a copy to your CII case and provide the taxpayer with a copy. Close the case. See reminder above.</li> <li>• Input a TC 971 AC 011 on CC TXMOD using the date you secure the check. You must also include the money amount of the check in the FREEZE-RELEASE-AMT field.</li> <li>• If not found, process as a Limited Payability (LP) Trace, reinputting the CC CHKCL with non-receipt Code <b>P</b>.</li> </ul> <p>If no Form 3911 is present, correspond with the taxpayer.</p>
<b>20</b>	<b>OOPS</b>	Payment declined due to alteration of check. Photocopy and claim to follow.	Monitor if no photocopy in <b>30 days</b> , follow up, contact BFS.
<b>22</b>	<b>OOPS</b>	Insufficient agency information.	<ol style="list-style-type: none"> <li>1. Review case.</li> <li>2. Resubmit CC CHKCL.</li> </ol>

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			3. Use appropriate Stop Reason Code.
<b>27</b>	<b>OOPS</b>	Previously processed as Limited Payability Check Cancellation and refund credit (TC 740) was returned by the RFC.	Take action to release credit, if necessary. Place case documents in classified waste when case is closed.
<b>31</b>		Check Outstanding. RFC will issue recertified check.	Monitor for TC 841.
<b>32</b>	<b>ST32</b>	Outstanding check cancelled credit will be returned to the IRS.	Monitor for TC 841.
<b>33</b>	<b>OOPS</b>	Outstanding - No Photocopy.	Send Letter 1219C, Refund Inquiry; (Joint F3911) Requires Certification: Form 1040. If you are working a CII case, follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request.
<b>53</b>	<b>OOPS</b>	Reject - Duplicate Stop	Contact BFS Check Information Section at 855-868-0151, Option 1.
<b>65</b>	<b>ACKN</b>	Refund associated with TOP Offset.	<ol style="list-style-type: none"> <li>1. <b>Wait 30 days</b> for second status.</li> <li>2. No reply, resubmit CC CHKCL.</li> </ol>
<b>71</b>	<b>OOPS</b>	TOP Offset refund in full.	See IRM 21.4.6.6.1, Taxpayer Inquiries on TOP Offset
<b>72</b>	<b>OOPS</b>	TOP Offset partial refund.	See IRM 21.4.6.6.1, Taxpayer Inquiries on TOP Offset
<b>90</b>	<b>OOPS</b>	TCIS/PACER disconnect error.	Contact BFS to reset the interface indicator.

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**Exhibit 21.4.2-5(2) - For clarity added procedures to attempt to secure the information via fax while on the call if unable to fax then encourage the taxpayer to follow the direction given in the letter received.**

(1) The disposition code is located in the Activity Field of the Integrated Data Retrieval System (IDRS) Control History. The disposition code is displayed as the first 2 digits of the Activity Code followed by the date the Bureau of the Fiscal Service provided the Disposition in YYYYMMDD format, referred to in the chart below as the disposition date (i.e., 0120240325 = Disposition 01 provided by BFS on March 25, 2024).

**Note:** Additional Disposition Code 11 information can be found in IRM 21.4.2.4.4.1, Subsequent Inquiries, With Status Codes, Without Prior Forgery Determination (CSR's and Refund Inquiry Unit), and Exhibit 21.4.2-2, Disposition Code Chart - Refund Inquiry Employee Actions.

(2) As of January 2025, Refund Inquiry inventory is assigned on Correspondence Imaging Inventory (CII), if actions below advise to contact refund inquiry, and you have access, leave a Case Note on the CII case for the TE working the case.

If actions below show a Form 4442/e-4442, Inquiry Referral is necessary either because you do not have access to CII or there is no CII case assigned, then, send a referral to the Refund Inquiry Unit which controls the case, or to your affiliated Refund Inquiry (RI) unit if there is no current control base. Puerto Rico will use the Brookhaven Campus RI unit as their affiliated RI unit for IMF cases and Cincinnati Campus RI unit for BMF cases.

**Note:** When sending Form 4442/e-4442, Inquiry Referral, per the chart below: Select **Referral Type:** "IRM", **IRM Category:** "Refund", **Sub-category:** "Disposition and Status Codes" and **Reason:** "Other or Complex Issue/Training Specialization".

**Note:** If the taxpayer meets hardship criteria, refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, before referring to TAS.

**Reminder:** Prior to sending a referral to any Refund Inquiry Unit, probe the taxpayer to determine if they have received a letter with instructions to follow. If the taxpayer has received a letter about the refund they are calling about, attempt to secure the information via fax while on the call if unable to fax then encourage the taxpayer to follow the direction given in the letter received.

Code	Definition	Actions and Time Frames
01	Regional Finance Center (RFC) has requested the status of check from the Financial Processing Division.	If there is no indication the check was cashed and <b>no action after 28 days from the disposition 01 date:</b>  a. Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the

		<p>taxpayer provides which may help resolve the case.</p> <p>b. Advise the taxpayer they will be <b>contacted within 30 days</b>.</p>
<b>04</b>	Claim was previously processed as an available check cancellation. Check was sent but returned as undeliverable or cancelled.	Taxpayer should receive check within six weeks (nine weeks for a foreign address).
<b>06</b>	Previous CC CHKCL input.	<p>If no other action indicated in the Integrated Data Retrieval System (IDRS) Control History section:</p> <p>a. Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case.</p> <p>b. Advise the taxpayer they will be <b>contacted within 30 days</b>.</p>
<b>07</b>	Unprocessable claim.	<p>If no other action indicated in the Integrated Data Retrieval System (IDRS) Control History section:</p> <p>a. Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case.</p> <p>b. Advise the taxpayer they will be <b>contacted within 30 days</b>.</p>
<b>08</b>	<b>For Direct Deposit Refunds -</b> No response from the Direct Deposit designated financial institution. The subsequent CC CHKCL input generates an FS Form 150.1 to the bank.	<p>1. If it has been <b>more than 30 days from the disposition 08 date</b> and the taxpayer has not received a letter advising of the information found on FS Form 150.1 and TC 841 is not present Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve</p>

		<p>the case. Advise the taxpayer they will be <b>contacted within 30 days</b></p> <p>2. If the taxpayer has not received a letter advising of the information found on FS Form 150.1 and a Transaction Code (TC) 841 is posted, advise taxpayer of refund reissue or other disposition of credit.</p>
<b>09</b>	<p><b>For Direct Deposit Refunds -</b> The RFC contacts the financial institution via FS Form 150.1 to trace the refund. Copies of the results are sent to RFC. RFC will load an electronic copy of the FS Form 150.1 to TCIS.</p> <p><b>Note:</b> The FS Form 150.1 contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer.</p>	<p>1. If no TC 841 is present, and it has been <b>more than 90 days from the disposition 09 date</b> , follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case.</p> <p><b>Note:</b> If the caller says the bank returned their refund to the IRS, check for External Lead indicators IRM 25.25.8-2, External Lead Involvement Indicators. If found, follow procedures in IRM 25.25.8.7, Responding to Taxpayer Inquiries. If Refund Inquiry has an open control, send Form 4442/e-4442 to advise of the bank lead involvement and for the control to be closed.</p> <p>2. If it has not been at least 90 days, advise the taxpayer to call back after this time frame has elapsed.</p> <p>3. If TC 841 is posted, advise taxpayer of refund reissue or other disposition of credit.</p>
<b>11</b>	Check has been cashed.	<p>BFS has sent claim package (FS Form 1133) to the taxpayer.</p> <ul style="list-style-type: none"> <li>• The claims package includes a copy of the cancelled check and FS Form 1133, it will be received within <b>30 days</b> of the disposition "11" date.</li> <li>• If it is <b>31 days or more</b> from the disposition "11" date and the taxpayer has not received a copy of the cancelled check and FS Form</li> </ul>

		<p>1133 from BFS, follow procedures in IRM 21.4.2.4.4.1, Subsequent Inquiries, with Status Codes, without Prior Forgery Determination (Customer Service Representatives (CSRs) and Refund Inquiry Unit).</p> <ul style="list-style-type: none"> <li>• If the taxpayer is in receipt of the FS Form 1133, advise them to complete and return the form to BFS along with a copy of the cancelled check. <b>Allow 90 days</b> for processing.</li> <li>• If the check attached to the FS Form 1133 does not belong to the taxpayer, advise the taxpayer to contact the BFS Check Claims Branch to report the incorrect check received. They can be reached by phone at 855-868-0151 (press option 1, then option 1) between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. English and Spanish speaking assistance is available.</li> </ul>
<b>27</b>	Check was previously processed as Limited Payability Check Cancellation. Check was issued but was not cashed within one year from the date of issue. The refund credit (TC 740) was returned by the RFC.	Taxpayer should <b>receive check within six weeks</b> (11 weeks for a foreign address).
<b>32</b>	Check cancelled - new check to be issued.	Taxpayer should <b>receive refund within four weeks</b> (nine weeks for a foreign address) from the disposition date.
<b>33</b>	Check Outstanding - No Photocopy	<p>If no Letter 1219C has been sent to the taxpayer and it has been 30 days or more from the disposition date:</p> <ol style="list-style-type: none"> <li>a. Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case.</li> </ol>

		b. Advise the taxpayer they will be <b>contacted within 30 days.</b>
<b>65</b>	Treasury Offset Program (TOP) offset of refund. The initial disposition code indicates the refund was associated with a "TOP offset". Subsequent disposition codes will follow.	Review the taxpayer's account to determine if refund was offset in full. Follow IRM 21.4.6.6.1, Taxpayer Inquiries on TOP Offset.
<b>71</b>	Full TOP offset.	Follow IRM 21.4.6.6.1, Taxpayer Inquiries on TOP Offset
<b>72</b>	TOP offset - Unavailable Check Cancellation (UCC). This code is passed for non-receipt claims when only the amount of the partial payment issued because of an offset being returned.	The offset is not reversed. Generates a TC 841 and is the equivalent of a "disposition 09" which generates a Document Locator Number (DLN) with Block <b>88888</b> . Follow procedures under "disposition 09" Then section (3) above.

**Exhibit 21.4.2-5(2) Disposition Status Code 11 - For consistency updated procedures for status 11 cases to wait for final disposition to align with new procedures provided by Bureau of the Fiscal Service.**

(1) The disposition code is located in the Activity Field of the Integrated Data Retrieval System (IDRS) Control History. The disposition code is displayed as the first 2 digits of the Activity Code followed by the date the Bureau of the Fiscal Service provided the Disposition in YYYYMMDD format, referred to in the chart below as the disposition date (i.e., 0120240325 = Disposition 01 provided by BFS on March 25, 2024).

**Note:** Additional Disposition Code 11 information can be found in IRM 21.4.2.4.4.1, Subsequent Inquiries, With Status Codes, Without Prior Forgery Determination (CSR's and Refund Inquiry Unit), and Exhibit 21.4.2-2, Disposition Code Chart - Refund Inquiry Employee Actions.

(2) As of January 2025, Refund Inquiry inventory is assigned on Correspondence Imaging Inventory (CII), if actions below advise to contact refund inquiry, and you have access, leave a Case Note on the CII case for the TE working the case.

If actions below show a Form 4442/e-4442, Inquiry Referral is necessary either because you do not have access to CII or there is no CII case assigned, then, send a referral to the Refund Inquiry Unit which controls the case, or to your affiliated Refund Inquiry (RI) unit if there is no current control base. Puerto Rico will use the Brookhaven Campus RI unit as their affiliated RI unit for IMF cases and Cincinnati Campus RI unit for BMF cases.

**Note:** When sending Form 4442/e-4442, Inquiry Referral, per the chart below: Select **Referral Type:** "IRM", **IRM Category:** "Refund", **Sub-category:** "Disposition and Status Codes" and **Reason:** "Other or Complex Issue/Training Specialization".

**Note:** If the taxpayer meets hardship criteria, refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, before referring to TAS.

**Reminder:** Prior to sending a referral to any Refund Inquiry Unit, probe the taxpayer to determine if they have received a letter with instructions to follow. If the taxpayer has received a letter about the refund they are calling about, attempt to secure the information via fax while on the call if unable to fax then encourage the taxpayer to follow the direction given in the letter received.

Code	Definition	Actions and Time Frames
01	Regional Finance Center (RFC) has requested the status of check from the Financial Processing Division.	If there is no indication the check was cashed and <b>no action after 28 days from the disposition 01 date:</b> <ol style="list-style-type: none"> <li>a. Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case.</li> <li>b. Advise the taxpayer they will be <b>contacted within 30 days.</b></li> </ol>
04	Claim was previously processed as an available check cancellation. Check was sent but returned as undeliverable or cancelled.	Taxpayer should receive check within six weeks (nine weeks for a foreign address).
06	Previous CC CHKCL input.	If no other action indicated in the Integrated Data Retrieval System (IDRS) Control History section: <ol style="list-style-type: none"> <li>a. Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case.</li> <li>b. Advise the taxpayer they will be <b>contacted within 30 days.</b></li> </ol>

07	Unprocessable claim.	<p>If no other action indicated in the Integrated Data Retrieval System (IDRS) Control History section:</p> <ol style="list-style-type: none"> <li>a. Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case.</li> <li>b. Advise the taxpayer they will be <b>contacted within 30 days</b>.</li> </ol>
08	<p><b>For Direct Deposit Refunds -</b> No response from the Direct Deposit designated financial institution. The subsequent CC CHKCL input generates an FS Form 150.1 to the bank.</p>	<ol style="list-style-type: none"> <li>1. If it has been <b>more than 30 days from the disposition 08 date</b> and the taxpayer has not received a letter advising of the information found on FS Form 150.1 and TC 841 is not present Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case. Advise the taxpayer they will be <b>contacted within 30 days</b></li> <li>2. If the taxpayer has not received a letter advising of the information found on FS Form 150.1 and a Transaction Code (TC) 841 is posted, advise taxpayer of refund reissue or other disposition of credit.</li> </ol>
09	<p><b>For Direct Deposit Refunds -</b> The RFC contacts the financial institution via FS Form 150.1 to trace the refund. Copies of the results are sent to RFC. RFC will load an electronic copy of the FS Form 150.1 to TCIS.</p> <p><b>Note:</b> The FS Form 150.1 contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer.</p>	<ol style="list-style-type: none"> <li>1. If no TC 841 is present, and it has been <b>more than 90 days from the disposition 09 date</b> , follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case.</li> </ol> <p><b>Note:</b> If the caller says the bank returned their refund to the IRS, check for External Lead indicators IRM 25.25.8-2, External Lead Involvement Indicators. If found, follow procedures in IRM 25.25.8.7, Responding to Taxpayer Inquiries. If Refund Inquiry has an open control, send Form 4442/e-4442 to</p>

		<p>advise of the bank lead involvement and for the control to be closed.</p> <p>2. If it has not been at least 90 days, advise the taxpayer to call back after this time frame has elapsed.</p> <p>3. If TC 841 is posted, advise taxpayer of refund reissue or other disposition of credit.</p>
11	Check has been cashed.	<p>BFS has sent claim package (FS Form 1133) to the taxpayer.</p> <ul style="list-style-type: none"> <li>• The claims package includes a copy of the cancelled check and FS Form 1133, it will be received within <b>30 days</b> of the disposition "11" date.</li> <li>• If it is <b>31 days or more</b> from the disposition "11" date and the taxpayer has not received a copy of the cancelled check and FS Form 1133 from BFS, follow procedures in IRM 21.4.2.4.4.1, Subsequent Inquiries, with Status Codes, without Prior Forgery Determination (Customer Service Representatives (CSRs) and Refund Inquiry Unit).</li> <li>• If the taxpayer is in receipt of the FS Form 1133, advise them to complete and return the form to BFS along with a copy of the cancelled check. <b>Allow 90 days</b> for processing.</li> <li>• If the check attached to the FS Form 1133 does not belong to the taxpayer, advise the taxpayer to contact the BFS Check Claims Branch to report the incorrect check received. They can be reached by phone at 855-868-0151 (press option 1, then option 1) between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. English and Spanish speaking assistance is available.</li> </ul>
27	Check was previously processed as Limited Payability	Taxpayer should <b>receive check within six weeks</b> (11 weeks for a foreign address).

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	Check Cancellation. Check was issued but was not cashed within one year from the date of issue. The refund credit (TC 740) was returned by the RFC.	
<b>32</b>	Check cancelled - new check to be issued.	Taxpayer should <b>receive refund within four weeks</b> (nine weeks for a foreign address) from the disposition date.
<b>33</b>	Check Outstanding - No Photocopy	If no Letter 1219C has been sent to the taxpayer and it has been 30 days or more from the disposition date: <ul style="list-style-type: none"> <li>a. Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case.</li> <li>b. Advise the taxpayer they will be <b>contacted within 30 days</b>.</li> </ul>
<b>65</b>	Treasury Offset Program (TOP) offset of refund. The initial disposition code indicates the refund was associated with a "TOP offset". Subsequent disposition codes will follow.	Review the taxpayer's account to determine if refund was offset in full. Follow IRM 21.4.6.6.1, Taxpayer Inquiries on TOP Offset.
<b>71</b>	Full TOP offset.	Follow IRM 21.4.6.6.1, Taxpayer Inquiries on TOP Offset
<b>72</b>	TOP offset - Unavailable Check Cancellation (UCC). This code is passed for non-receipt claims when only the amount of the partial payment issued because of an offset being returned.	The offset is not reversed. Generates a TC 841 and is the equivalent of a "disposition 09" which generates a Document Locator Number (DLN) with Block <b>88888</b> . Follow procedures under "disposition 09" Then section (3) above.