

## **IRM PROCEDURAL UPDATE**

**DATE: 02/09/2026**

**NUMBER: 26U0211**

**SUBJECT: Various Changes to Manual Refunds**

**AFFECTED IRM(s)/SUBSECTION(s): 21.4.4**

**CHANGE(s):**

**IRM 21.4.4.1 - For consistency updated section to denote the Audience, Policy Owner, Program Owner, Primary Stakeholder and Program Goals and those belonging to Accounts Management, Taxpayer Services.**

(1) **Purpose:** This IRM covers general information on preparing manual refunds. Any specific program instructions for issuing a manual refund are found in the issue specific IRM.

(2) **Audience:** The primary users of the IRM are all the IRS employees in Business Operating Divisions (BODs) who are in contact with taxpayers by telephone, correspondence, or in person and prepare and input manual refunds.

(3) **Policy Owner:** The Director of Accounts Management is the policy owner of this IRM.

(4) **Program Owner:** Accounts Management Policy and Procedures (PPI), is the programmer owner of this IRM. Process and Program Management, Accounts Management (AM), Taxpayer Services (TS).

(5) **Primary Stakeholders:** The primary stakeholders are organizations with whom Accounts Management collaborates (e.g., Return Integrity and Compliance Services (RICS) and Submission Processing).

(6) **Program Goals:** Program goals for this type of work are:

- Achieve a high customer accuracy rate for manual refund preparation and input
- Efficiency in resolving cases which require manual refunds
- Continuous assessment for program vulnerabilities and opportunities for improvement
- Effective communication with customers

The Accounts Management Program Letter on the AM website has more information on these goals. A copy of the Accounts Management Program Letter can also be found in IRM 1.4.16 , Accounts Management Guide for Managers.

**IRM 21.4.4.1.1 - For consistency updated section to include Taxpayer Services.**

(1) Employees in the Accounts Management (AM), Taxpayer Services (TS) organization respond to taxpayer inquiries and process claims and other internal adjustment requests.

(2) In the course of their duties, it is sometimes necessary for employees to bypass the normal Master File processes that result in a systemically generated refund, and instead issue a manual refund. This IRM provides specific guidance for preparing and inputting manual refunds.

**IRM 21.4.4.1.2 - For consistency updated the wording and included a link to Policy Statements for Customer Account Services Activities.**

(1) The authorities for this IRM include:

- IRM 1.2.1.13, Policy Statements for Customer Account Services Activities,
- IRC 6402, Authority to make credits or refunds, and
- IRC 6511, Limitations on credit or refund.

**IRM 21.4.4.1.3(1) - For consistency updated section to state Taxpayer Services Chief oversees all policy related to this IRM.**

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

**IRM 21.4.4.1.3(2) - For consistency added Director of Accounts Management oversees the instructions to the employees contained in the IRM content.**

(2) The Director of Accounts Management oversees the instructions to the employees contained in the IRM content.

**IRM 21.4.4.1.3(3) - For consistency added Accounts Management Policy and Procedures IMF (PPI) Tax Analyst(s) oversees the content in this IRM and acts as a point of contact for all Accounts Management sites.**

(3) Accounts Management Policy and Procedures IMF (PPI) Tax Analyst(s) oversees the content in this IRM and acts as a point of contact for all Accounts Management sites.

**IRM 21.4.4.1.3(5) - For clarity added information to denote that employees who prepare and input manual refunds requests following procedures in this IRM.**

(5) Employees prepare and input manual refunds requests following procedures in this IRM. In addition employees **MUST** complete these manual refund courses via ITMs annually:

<b>If the employee</b>	<b>And</b>	<b>Then the employee</b>
Initiates, reviews and/or signs manual refunds	<b>HAS NOT</b> previously completed ITM Course 30914, Manual Refunds	<b>MUST</b> complete ITM Course 30914, Manual Refunds, annually
Initiates, reviews and/or signs manual refunds	<b>HAS</b> completed ITM Course 30914, Manual Refunds, previously	<b>MUST</b> complete ITM Course 30914a, Manual Refunds Recertification, annually

**Note:** Your function may require additional training courses. For example, Submission Processing Accounting employees may be required to take Course 54710 in addition to these requirements.

**IRM 21.4.4.1.3(6) - For clarity and consistency with SP accounting added information to advise when and how Form 14031 is to be sent to accounting.**

(6) Annually, employees authorized to approve manual refunds with an effective date of January 01, submit Form 14031, **Manual Refund Signature Form** to accounting.

**IRM 21.4.4.4.2(4) - For clarity added information about office identifiers for both IDTVA and Puerto Rico. SERP Feedback 36062.**

(4) Verify that the claimed credits (payments) are available for refund and mark box 7 in section II of the Form 5792, Request for IDRS Generated Refund, indicating the credit is available to be refunded. Research for any open control bases and coordinate, as necessary.

**Note:** Before completing a manual refund, be sure to check the account for a TC 971 AC 665 (indicates a manual assessment has been made). This could reduce the amount of overpayment available for refund. For more information, see IRM 3.17.244, Manual Assessments.

The first two digits of the employee IDRS number (Office Identifiers) will identify the employee's location:

Office Identifiers	Campus
01	Brookhaven
02	Cincinnati
03	Memphis
04	Ogden
05	Philadelphia
06	Austin
07	Atlanta
08	Andover
09	Kansas City
10	Fresno
11	Identity Theft Victim Assistance (IDTVA)
35	Puerto Rico
63	Taxpayer Advocate Service

**IRM 21.4.4.5(1) - For clarity and understanding added information about what TC 971 AC 664 identifies and procedures to follow if both TC 846 and TC 840 are discovered.**

(1) Manual refund is exception processing and has a greater margin for error. When possible, allow the system to generate the TC 846 refund. Releasing a hold on the account could result in a quicker refund to the taxpayer than issuing a manual refund.

**Caution:** Before issuing a manual refund on a decedent account with a -X freeze, see IRM 21.5.6.4.48(1)(c), -X Freeze, for updated procedures that may include inputting a TC 971 AC 807 to release the freeze and generate a systemic refund.

Do not issue a manual refund if:

- A generated refund will be released within two (2) cycles, except under conditions outlined in IRM 21.4.4.3, Why Would a Manual Refund Be Needed?
- There is a TC 971 AC 664 on the account, either AP, PN or posted. The presence of a TC 971 AC 664 indicates that a Form 3753 is in process. The processing of Form 3753 may take up to four (4) weeks for the TC 840 to post. However, the actual refund check is mailed within 2-3 days of initiating and certifying the manual refund.

**Note:** If discovered that a TC 846 has posted prior to the TC 840, the discoverer must do one of the following:

- a) Contact the Manual Refund function at the Submission Processing Center. Determine whether the manual refund can be stopped.
- b) Input CC NOREF to stop the generated (TC 846) refund. Valid for BMF tax accounts only.
- c) Contact the Notice Review function in the appropriate Submission Processing Center to stop the refund.

**Reminder:** A TC 846 on IMF tax accounts cannot be intercepted. Implement Erroneous Refund procedures immediately.

- The taxpayer indicated a direct deposit refund

In addition, extreme caution must be used when initiating manual refunds during a BMF accelerated cycle (generally occurs during the end of May, September and October).

**Caution:** Per the Protecting Americans from Tax Hikes Act of 2015 (the PATH Act), section 201(b) which is codified at IRC 6402(m), current calendar year refunds cannot be issued prior to February 15th if certain credits are claimed. A C- Freeze will be established on these accounts to hold the refunds and cannot be released by the posting of a TC 29X. Manual refunds cannot be issued on these accounts prior to February 15th. See IRM 21.5.6.4.5.1, C- Freeze Refund Holds, for further information. For fiscal year filers, a manual refund cannot be issued prior to the 15th day of the second month following the close of the taxable year.

**Note:** With the onset of CADE 2 (January 2012), all IMF refunds are in an accelerated process.

**IRM 21.4.4.5(2) - For clarity added information about not reinputting the manual refund on the same day as the TERUP is completed.**

(2) If a TERUP is input on a manual refund, the reinput of the manual refund **must** be done after the DQ shows. DO NOT reinput the manual refund on the same day as the TERUP is completed.

**Exception:** TAS hardship requests are exempt from this requirement.

**IRM 21.4.4.5(3) - For consistency and clarity with SP Accounting added information about Form 14031 and the annual recertification process.**

(3) All offices requesting manual refunds must have Form 14031, Manual Refund Signature Authorization, authorized digital signatures on file with the Accounting Branch where the manual refund is submitted for processing. Annually, employees authorized to approve manual refunds with an effective date of January 01, submit Form 14031, **Manual Refund Signature Form** to accounting. The Submission Processing (SP) Accounting site will send an email to each Submitting Business Operation Division's (BOD) Head of Office, no later than November 30th of each year, requesting re-submission of new Forms 14031 for all of their Manual Refund signers. Once received by the Head of Office, one consolidated email from each Business Operating Division (BOD), with all forms being signed by the same Head of Office, should be sent back to accounting no later than the second Friday in December. See Exhibit 21.4.4-4, Accounting Function - Manual Refund Team Contact Information, for the appropriate email addresses. Procedures for completing the Form 14031 are outlined in IRM 3.17.79.3.5, Employees Authorized to Sign Requests for Refunds. Information on the annual Form 14031 Re-submission Process in SP Accounting can be found in IRM 3.17.79.3.5.3, Annual Processing Requirements for Form 14031, Manual Refund Signature Form.

**IRM 21.4.4.5(4) a - For consistency with SP Accounting added additional reasons that a manual refund can be rejected, specifically corrections or alterations of the form after signature.**

(4) Form 3753 and Form 5792 are posting documents used by Accounting to schedule and certify refunds. Accounting will reject any request that:

- a. Is not legible, or contains a strike through, or contains white out, or there are corrections/alterations reflected on the Form 3753/Form 5792 after it was digitally signed.
- b. Does not have the appropriate hold codes or posting delay codes as applicable.
- c. Is prepared on an obsolete form.
- d. Does not have back-up documentation attached.
- e. Has a missing, incorrect, or incomplete authorized digital approved signature (The "SEID" digital signature format is required on Form 3753 and Form 5792.) A SEID always ends with the letter "**B**" and **does not contain** any vowels.

**Note:** See IRM 3.17.79.3.2.3, Manual Refund Digital Signature Requirement, for digital signature requirements on Form 3753 and Form 5792. This IRM was updated

with the acceptable format of the signature. The correct format is SEID followed by the name of the signer. See referenced IRM for example.

**Note:** See IRM 3.17.79.4.1, Case Review and Command Code REFAP (Refund Approval), and IRM 3.17.79.6.4.2 (10), Certifying Automated Clearing House (ACH)/Direct Deposit Hardship Refunds, for additional reject reasons.

- f. Is missing required RSED statute notations for credit availability. See IRM 21.4.4.5.1 (3) Block 20 and IRM 21.4.4.5.2 (8) Section IV - Other Remarks.
- g. Is not received in Accounting by the designated cut-off time.

**IRM 21.4.4.5(4) b - For consistency with SP Accounting added additional reasons that a manual refund can be rejected, specifically not using the appropriate hold code.**

(4) Form 3753 and Form 5792 are posting documents used by Accounting to schedule and certify refunds. Accounting will reject any request that:

- a. Is not legible, or contains a strike through, or contains white out, or there are corrections/alterations reflected on the Form 3753/Form 5792 after it was digitally signed.
- b. Does not have the appropriate hold codes or posting delay codes as applicable.
- c. Is prepared on an obsolete form.
- d. Does not have back-up documentation attached.
- e. Has a missing, incorrect, or incomplete authorized digital approved signature (The "SEID" digital signature format is required on Form 3753 and Form 5792.) A SEID always ends with the letter "B" and **does not contain** any vowels.

**Note:** See IRM 3.17.79.3.2.3, Manual Refund Digital Signature Requirement, for digital signature requirements on Form 3753 and Form 5792. This IRM was updated with the acceptable format of the signature. The correct format is SEID followed by the name of the signer. See referenced IRM for example.

**Note:** See IRM 3.17.79.4.1, Case Review and Command Code REFAP (Refund Approval), and IRM 3.17.79.6.4.2 (10), Certifying Automated Clearing House (ACH)/Direct Deposit Hardship Refunds, for additional reject reasons.

- f. Is missing required RSED statute notations for credit availability. See IRM 21.4.4.5.1 (3) Block 20 and IRM 21.4.4.5.2 (8) Section IV - Other Remarks.
- g. Is not received in Accounting by the designated cut-off time.

**IRM 21.4.4.5(4) e - For consistency with SP Accounting added information about the SEID.**

(4) Form 3753 and Form 5792 are posting documents used by Accounting to schedule and certify refunds. Accounting will reject any request that:

- a. Is not legible, or contains a strike through, or contains white out, or there are corrections/alterations reflected on the Form 3753/Form 5792 after it was digitally signed.
- b. Does not have the appropriate hold codes or posting delay codes as applicable.
- c. Is prepared on an obsolete form.
- d. Does not have back-up documentation attached.
- e. Has a missing, incorrect, or incomplete authorized digital approved signature (The "SEID" digital signature format is required on Form 3753 and Form 5792.) A SEID always ends with the letter "**B**" and **does not contain** any vowels.

**Note:** See IRM 3.17.79.3.2.3, Manual Refund Digital Signature Requirement, for digital signature requirements on Form 3753 and Form 5792. This IRM was updated with the acceptable format of the signature. The correct format is SEID followed by the name of the signer. See referenced IRM for example.

**Note:** See IRM 3.17.79.4.1, Case Review and Command Code REFAP (Refund Approval), and IRM 3.17.79.6.4.2 (10), Certifying Automated Clearing House (ACH)/Direct Deposit Hardship Refunds, for additional reject reasons.

- f. Is missing required RSED statute notations for credit availability. See IRM 21.4.4.5.1 (3) Block 20 and IRM 21.4.4.5.2 (8) Section IV - Other Remarks.
- g. Is not received in Accounting by the designated cut-off time.

**IRM 21.4.4.5(7) m - For clarity added information about monitoring the input of manual refund to ensure acceptance and reinputting the manual refund if rejection is received.**

(7) Processing Form 5792, Request for IDRS Generated Refund (IGR), requires the following actions:

- a. Prepare the manual refund document using the Integrated Automation Technology (IAT) Manual Refund Tool. Refer to IRM 21.4.4.5.1, Preparation of Form 5792, IDRS Generated Refund. Use of the IAT Manual Refund Tool is mandatory per IRM 21.2.2-2, Accounts Management Mandated IAT Tools.

- b. If a duplicate condition is found, the IAT Manual Refund Tool will not complete the form. You must resolve the duplicate condition before the tool will allow the completion of the form. Be sure to check CFOL command codes to ensure a refund has not generated. The Manager who conducted the review **MUST** complete the Prevention of Duplicate Manual Erroneous Refund (DMER) Manager Certification. This form **MUST** be completed anytime the manual refund originator bypasses the Possible Duplicate Refund Indicator box in the IAT Manual Refund Suite Tool. This **MUST** be attached to the back-up documentation of the email portion of the manual refund request. If it is not attached, the manual refund can be rejected.

**Reminder:** Do not input the manual refund until the duplicate condition is resolved. Below is a chart with possible conditions. This list is not all inclusive.

	<b>Row</b> <b>If the following condition is found:</b>	<b>Then try to prevent the duplicate refund by:</b>
1	A TC 846 for the same overpayment (search IMFOLT or BMFOLT and TXMODA)	<ul style="list-style-type: none"> <li>○ Initiate CC NOREF</li> <li>○ Initiate erroneous refund procedures</li> </ul>
2	A pending TC 29X, TC 30X or TC 24X with either no hold code or a hold code 3 or 5	<ul style="list-style-type: none"> <li>○ Initiate CC NOREF</li> <li>○ Contact manual refund or adjustment initiator for possible CC TERUP/QR delete within required timeframe</li> </ul>
3	A pending or posted credit transfer (Identified by a DLN with a Doc Code of 24, 34, or 48) without a TC 570	<ul style="list-style-type: none"> <li>○ Initiate CC NOREF</li> <li>○ Contact manual refund or adjustment initiator for possible CC TERUP/QR delete within required timeframe</li> </ul>
4	A pending or posted credit transfer (Identified by a DLN with a Doc Code of 24, 34, or 48) with a TC 571 pending or posted after the TC 570	<ul style="list-style-type: none"> <li>○ Initiate CC NOREF</li> <li>○ Contact manual refund or adjustment initiator for possible CC TERUP/QR delete within required timeframe</li> </ul>

5	A TC 150 that posts after the manual refund is initiated but before the TC 840 posts	<ul style="list-style-type: none"> <li>○ Initiate CC NOREF</li> <li>○ Contact manual refund or adjustment initiator for possible CC TERUP/QR delete within required timeframe</li> </ul>
6	An AP or PN TC 521 or TC 522 with no Closing Code	<ul style="list-style-type: none"> <li>○ Contact CIO for Clarification</li> <li>○ Initiate CC NOREF</li> </ul>
7	An AP or PN TC 521 or TC 522 with a Closing Code of 60, 61, 64, 65, 83, 84, 85, 86, or 89 with no other pending or posted unreversed TC 520 with a Closing Code of 62, 63, 66, 67, or 81.	<ul style="list-style-type: none"> <li>○ Contact CIO for Clarification</li> <li>○ Initiate CC NOREF</li> </ul>
8	An AP or PN TC 521 or TC 522 with a Closing Code 62, 63, 66, 67, or 81 with no other pending or posted unreversed TC 520 with closing code 62, 63, 66, 67 or 81	<ul style="list-style-type: none"> <li>○ Contact CIO for Clarification</li> <li>○ Initiate CC NOREF</li> </ul>
9	A TC 972 AC 134 with a direct deposit indicator on the posted return	<ul style="list-style-type: none"> <li>○ Initiate CC NOREF if possible</li> <li>○ Initiate erroneous refund procedures</li> </ul>
10	A pending or posted TC 971 AC 850 with a direct deposit indicator (DD9) on the TC 846	<ul style="list-style-type: none"> <li>○ Initiate CC NOREF if possible</li> <li>○ Initiate erroneous refund procedures</li> </ul>
11	A TC 150 or TC 29x with a DLN Blocking Series of 92XXX and a future date TC846 on I/BMFOLT	Initiate erroneous refund procedures
12	A TC 290 with CRN 808, 809, 810, or 811	<ul style="list-style-type: none"> <li>○ Contact TC 290 initiator for CC TERUP within required timeframe</li> <li>○ Initiate CC NOREF</li> </ul>

13	A pending TC 013	Name change in progress, contact manual refund initiator to clarify
14	A pending TC 014	<ul style="list-style-type: none"> <li>○ Contact TC 014 initiator for CC TERUP within required timeframe</li> <li>○ Initiate CC NOREF</li> </ul>
15	A pending TC 018	<ul style="list-style-type: none"> <li>○ Contact TC 018 initiator for CC TERUP within required timeframe</li> <li>○ Initiate CC NOREF</li> </ul>
16	A TC 131	<ul style="list-style-type: none"> <li>○ Contact TC 131 initiator for CC TERUP within required timeframe</li> <li>○ Initiate CC NOREF</li> </ul>

- c. Forward the manual refund form to the designated individual for first review, **according to the routing instructions for your site** (routing instructions will vary by site), and attach necessary documentation. Refer to (10) below for a list of necessary documentation and the checklist in Exhibit 21.4.4-3, Manual Refund Checklists. After review, the designated individual will forward to technical lead for second review **according to the routing instructions for your site**.
- d. The technical lead **must** complete second review of the manual refund form, the attached documentation, and, using the IAT Manual Refund Suite Tool, review information on IDRS. **The technical lead must confirm that a manual refund is required and verify the IRM reference requiring the manual refund.**
- e. The technical lead will send the manual refund documentation forward to the manager to be **reviewed and digitally signed**, according to the routing instructions for your site (routing instructions will vary by site).

**Note: Digital signatures are required on Form 3753 and Form 5792.** The format is SEID followed by the name of the signer. See IRM 3.17.79.3.2.3, Manual Refund Digital Signature Requirement, for required authorized digital signature format on Form 5792.

**Note:** Managers and technical leads/designated individuals need to give priority attention to manual refunds. Manual refunds need to be reviewed and returned in time to meet the interest calculation date(s).

- f. The initiating employee or designated individual will input a CC NOREF with definer "P" on each IMF manual refund to prevent the issuance of a systemic refund. Refer to IRM 21.4.1.5.10, Refund Intercept CC NOREF with Definer "P", for instructions to complete the CC NOREF with definer "P".

**Exception:** If the manual refund is being issued from a module currently indicating a -V or -W freeze or contains an open TC 520 (open bankruptcy case), CC NOREF with definer "P" is not required. When the IAT error message referenced in paragraph "h" below is displayed, select the "Retry" button to bypass the IAT error message.

**Exception:** If the manual refund is being issued from a module currently in a balance due status (before the manual refund is input), CC NOREF with definer "P" is not required. When the IAT error message referenced in paragraph "h" below is displayed, select the "Retry" button to bypass the IAT error message.

**Note:** There are some extremely limited circumstances when a manual refund and a systemic refund are required on a module, such as some Injured Spouse claims. If a manual refund and a systemic refund are required, do not input CC NOREF with definer "P". Select the "Retry" button to bypass the IAT error message.

**Note:** TAS employees must seek approval to input CC NOREF with definer "P" if the account is under control of an operation other than TAS.

- g. Refer to Exhibit 2.4.37-7, Input Format Command Code NOREFP for the line-by-line instructions for inputting CC NOREF with definer "P".

**Note:** Use the current cycle or, if a posting delay code is used on an adjustment, use the cycle the adjustment will post. An "F" must be entered after the cycle and either "MISC" or "RFDL" must be used as the category code.

**Exception:** If a manual refund has been input using the IAT Manual Refund Suite tool, the CC NOREF should indicate category code MISC, and the control base may be closed immediately following CC NOREF input. Information for updating the control categories in the IAT Stop Refund (NOREF) tool can be found in section 4 of the IAT tool job aid, IAT Taxpayer Services: AM/CAS Tool Instructions

- h. If CC NOREF is not detected by the IAT Manual Refund Tool an error message will appear in the IAT tool indicating "Input CC NOREFP, following your area guidelines for input, before initiating CC RFUNDR".

**Example:** The CC NOREF is looking for a history item that indicates, "RPYYYYNNXX" where "YYYYNN" is the cycle and "XX" is the reason code (RC).

- i. The manual refund documentation will be returned to the initiating employee or designated individual, **according to the routing instructions for your site** (routing

instructions will vary by site) for the input of CC RFUND through the IAT Manual Refund Tool. Refer to IRM 21.4.4.5.1.1, IDRS Generated Refund CC "RFUND".

**Note:** If inputting CC RFUND between the hours of 6:00 PM, at the Accounting site where your manual refunds are processed, and before 11:59 PM your local time, notate a "Y" in Section IV Box 1 of the Form 5792 along with the number of the employee inputting the CC RFUND. This will alert Accounting that the CC RFUND will have a different date than CC REFAP, but the two command codes were input during the same 24-hour cycle.

- j. Input of CC RFUND through the IAT Manual Refund Tool will update the open control on IDRS using Status Code A and "IDRSREFUND" as the activity code.
- k. A copy of the Form 5792 **or** a CC RFUND completed screen **or** a screen capture of CC RFUND is to be attached/kept with the CII case. If the manual refund is rejected for any reason and the Form 5792 is changed or CC RFUND is input for a second time, a new copy of the Form 5792 **or** a CC RFUND completed screen **or** a screen capture of CC RFUND is to be attached/kept with the CII case.

**Note:** The CII case must remain open until after the technical lead or designated individual has reviewed the case and the manager has digitally signed the form to meet the requirements outlined in IRM 21.5.2.4.19, Verifying Complete Adjustments.

- l. All manual refund documents will be returned to the technical lead or designated individual after CC RFUND has been input, **according to the routing instructions for your site** (routing instructions will vary by site).
- m. Initiating sites are responsible to ensure manual refunds submitted have been accepted by Accounting, any manual refunds rejected are to be re-input within five business days. Effective June 20, 2023, initiating sites are no longer required to complete the monitoring of their manual refunds as Headquarters will be monitoring the cases daily.

**Note:** To ensure manual refunds have been accepted by Accounting, load the previous days EMT exports from your C: drive into your EMT/Case Monitoring Tool. Then run the Monitor function on the EMT/Case Monitoring Tool and take action on any cases that are archived as "DQ". Any cases that are **not** archived as "DQ" can be deleted from the EMT tool. Cases that are archived as "DQ" are required to be reviewed, corrected and re-input within five business days.

**Note:** A control base can still be opened on the account when other actions are being taken that need to be monitored for completion; however, a monitoring control base for the manual refund is not required.

- n. After items (a) through (m) above have been addressed, forward the completed manual refunds with all back-up documents, **according to the routing instructions**

**for your site** (routing instructions will vary by site) to the appropriate campus Accounting Function by their designated daily cutoff time.

**Note:** Form 5792 must be emailed to the appropriate Accounting site the same day the RFUND command is input. See Exhibit 21.4.4-4, Accounting Function - Manual Refund Team Contact Information, for the appropriate email addresses.

**Note:** CC TERUP must be used to delete a manual refund after the CC RFUND has been input. Recalling a manual refund email from Accounting will not delete the TC 840. Also, once a manual refund has been sent to Accounting, **it cannot be recalled or canceled without a reject being charged.**

- o. When emailing manual refunds to the Accounting Function, the email will consist of two attachments. The first attachment will be the Form 5792 and the second attachment will be the back-up documentation. There can be no other documents attached to the Form 5792 attachment. The back-up documentation must all be merged into one PDF file per refund. Multiple manual refunds can be included in the same email. Each document must be saved using the required naming convention. The required naming convention and examples are shown in (9) below. When sending more than three manual refund requests in the same email, they must be in a Zip File. No email can contain more than 25 manual refund requests. Also, the manual refund form number must be the first item on the email subject line. This is so Form 3753 can be identified and given priority. The remaining subject line does not need to be structured. The email must be encrypted but not password protected.

**Note:** When emailing, only send to the Accounting mailbox. To eliminate the possibility of duplicate refunds, do not carbon copy (cc) anyone else in Accounting.

**Note:** A separate email must be created for each manual refund form number. Forms 5792 and Forms 3753 cannot be included in the same email file.

- p. Refer to Document 12990, Records Control Schedules (RCS) 29, Item 266(3) for the disposition authorization of Form 5792, Request for IDRS Generated Refund (IGR). Form 5792 is a record, and it must be handled according to the National Archives and Records Administration (NARA) authorized disposition. Records will only be destroyed in accordance with authorized instructions found in the IRS Records Control Schedules (RCS).

**IRM 21.4.4.5(11) - For consistency with SP Accounting added information requiring the RPD be notated in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation. SERP Feedback 34011.**

(11) If the original return was coded with CCC 3, was a **U** coded return (Form 1040), or Computer Condition Code X (Form 1120) is present on IDRS which means the original

return was unprocessable due to no reply from a correspondence sent from the error resolution area. The RPD must be notated in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation to the manual refund. If a previous adjustment was input to the module that contained a RPD, then a copy of the REQ54 screen is not needed, it will be reflected on CC IMFOLR/BMFOLR.

**IRM 21.4.4.5.1(3) Section I - Account Information: Block 20-Â For consistency with SP Accounting added information requiring the RPD be notated in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation.**

(3) The following are line by line instructions for completing Form 5792 **Section I - Account Information** (All fields are mandatory unless noted otherwise):

- **Block 1, TIN and File Source** - Input the TIN and File Source of the account from which the refund will be issued
- **Block 2, MFT Code** - Input the Master File Tax (MFT) Code
- **Block 3, Tax Period** - Input the tax period as YYYYMM

**Exception:** Period ending for MFT 52 is always 000000

- **Block 4, Plan Number** - Input the plan/report number, applicable for MFT 46, 74, and 76
- **Block 5, Name Control** - Input the four-character name control
- **Block 6, TC 840 Amount** - Input the TC 840 amount (overpayment, plus allowable interest)
- **Block 7, TC 770 Amount** - Input the TC 770 amount (allowable interest). If no interest is being computed, enter "0" or ".00"
- **Block 8, Overpayment Amount** - Input the overpayment amount: The amount being refunded not including any available credit interest

**Note:** Consider previously assessed failure to file and failure to pay penalties, and debit interest that will be affected by the adjustment action. Any decrease in penalties or interest already paid must be included in the overpayment amount. In addition, unassessed accruals of penalty and/or interest could reduce the overpayment amount.

- **Block 9, Line No** - Input the appropriate line number. See Exhibit 2.4.20-12, Description of Line Item Numbers

- **Block 10, Interest Indicator** - Input the appropriate interest indicator code:  
 "0" (zero) for no interest  
 "N" for normal interest when interest is payable  
 "R" for restricted interest

**Note:** If interest is paid, interest "from" and interest "to" dates are required. See IRM 20.2, Interest, for interest computation.

**Note:** N for "normal interest" refers to interest that is computed normally with "to and from" dates. R for "restricted interest" refers to interest computed in another method and may involve IRC provisions. See IRM 20.2.1.4, Normal and Restricted Interest, for more information.

- **Block 11, ULC Code** - Input the Universal Location Code (ULC) (formerly the District Office code). (This block will generate when CC RFUND is input to IDRS) See Document 6209, Section 8C. 10, for listing of ULCs
- **Block 12, Sequence Number** - Will be input by the employee inputting CC RFUND to IDRS. If issuing multiple manual refunds, use sequential numbers for each manual refund. Each manual refund must have its own sequence number.
- **Block 13, Block Series Number** - Optional. Input if applicable. The block series may be 3, 4, 5, 6 or 9 and identifies why the refund is being issued. A 9 entered in this block must be accompanied by a bypass indicator (BPI) code of 1, 2, 5, 6, 8, or 9
- **Block 14–19, Entity and Address Information** - Input the name and address of the payee. Use CC ENMOD or CC INOLES information unless there is a name change, different address, or the refund is being issued to an injured spouse or third party

**Note:** If the address on **any** Form 5792 does not match the address on Master File, an explanation must be provided in the Remarks section of the form.

**Reminder:** If there are circumstances or discrepancies with the name or address on manual refund Form 5792, include a brief justification in the Remarks section of the form to support name line and address (i.e., name line typo on back-up documentation or discrepancy with address)

**Caution:** Valid characters for the first name line are A-Z, 0-9, -, &, and blank. Valid characters for the second name line are A-Z, 0-9, -, &, %, and blank. The valid characters for the address are A-Z, 0-9, -, /, and blank. For a further explanation of the valid characters accepted for CC RFUND and for an example of how to input a foreign address into CC RFUND, refer to IRM 2.4.20-4, Input Format, CC RFUND.

**Deceased Taxpayer Manual Refunds:** For decedent accounts, **DO NOT address the first name line to a deceased taxpayer.** Use the name of the person claiming the refund as the

payee for refunds issued on decedent accounts. **Refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, to determine the proper documentation for claiming a refund on a decedent account.** The deceased taxpayer's name is shown on the second name line. The "Decd" in the second name line will be entered after the given name of the deceased taxpayer on a joint account or after the surname of the taxpayer on an individual account.

**Caution:** Before issuing a manual refund on a decedent account with a -X freeze, see IRM 21.5.6.4.48(1)(c), -X Freeze, for updated procedures that may include inputting a TC 971 AC 807 to release the freeze and generate a systemic refund.

**Example:**

<b>Person claiming the refund is:</b>	<b>1st name line</b>	<b>2nd name line</b>
Surviving spouse	Mary Beagle	John Decd and Mary Beagle
An Individual Court Appointed or Personal Representative	James White ( <b>A TITLE IS NOT REQUIRED. IF A TITLE IS USED IT MUST MATCH THE COURT DOCUMENTATION</b> )	Elizabeth White Decd
A Business Entity Acting as Court Appointed or Personal Representative	Gopher National Bank ( <b>A TITLE IS NOT REQUIRED. IF A TITLE IS USED IT MUST MATCH THE COURT DOCUMENTATION</b> )	Elizabeth White Decd
Claimant	Linda Rose	Jack Boxer Decd

**Note:** If a taxpayer cannot cash a refund check with "decd" indicated on the check, after the refund has been returned, reissue a manual refund using the 1st name line only. Document the reason for the second refund in the remarks section of the manual refund.

- **Block 20, Remarks** - Annotate reason for the refund in the remarks field. Be specific. Include all pertinent information. This would be anything you would want Accounting to know about the circumstance of the manual refund. If a form is attached as supporting documentation for the manual refund, specify the form type in the remarks. For example, if issuing a manual refund because of an injured spouse, you would indicate "**F8379 attached**"; or for a deceased TP refund based on the filing of a Form 1310, you would indicate "**F1310 attached**". This block allows

up to 320 characters on the form however CC RFUND will only populate the first 80 characters. The CII ID does not need to be included in the first 80 characters of the remarks. Once you have verified all supporting documentation is attached and complete, check box 6 in section II. Accounting will need to verify the interest dates are correct and the credit is available for refund.

**Reminder:** If the original return was coded with CCC 3, was a **U** coded return (Form 1040), or Computer Condition Code X (Form 1120) is present on IDRS which means the original return was unprocessable due to no reply from a correspondence sent from the error resolution area. The RPD must be notated in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation to the manual refund. If a previous adjustment was input to the module that contained a RPD, then a copy of the REQ54 screen is not needed, it will be reflected on CC IMFOLR/BMFOLR.

**Note: If the RSED is expired,** a notation must be included in the Remarks section to state the Statute issue has been reviewed and the credit is available for refund. Notations must be clear and can include “**Timely filed, No RSED Issue**” or “**RSED allowable.**” Before initiating the manual refund, credit availability must be determined.

**Caution:** Some programs require specific remarks to be added to the manual refund documents. Always check the IRM of the program you are working to ensure proper remarks are being added to the manual refund forms.

Field Assistance (FA) employees - In addition to the remarks indicated above, enter **TS:CARE:FA**.

- **Block 21, Initiating BOD** - Check the box of the initiating Business Operating Division (BOD).
- **Block 22, Document Locator Number (DLN)** - Input the controlling document locator number (DLN) on the module. If no return posted or not needed, write in “return not posted”
- **Block 23, Bankruptcy Code Case** - Check the box if the account has a bankruptcy indicator.
- **Block 24, TC 130** - Check the box if the account contains a TC 130

**IRM 21.4.4.5.1(4) - Section II - Manual Refund Authority: For consistency with SP Accounting and updated Forms 5792 updated boxes which are deemed mandatory when completing Form 5792.**

(4) The following are line by line instructions for completing Form 5792, **Section II - Manual Refund Authority** - The items listed below are mandatory:

- **Box 1c, Handbook Reference** - Use the actual IRM reference for the type of case you are working; never cite IRM 21.4.4 or its subsections as the reason you are issuing a manual refund.

**Example:** If you are working an Injured Spouse Claim and issuing a manual refund because the address is different on the form than master-file, you would use IRM 21.4.6.5.10.6.

**Exception:** If you are working a Credit Card Chargeback, you could use the IRM 21.4.4.7.2.2, How is A Chargeback Request Processed?

- **Box 3, IDRS and Master File Researched for Outstanding Balances and TC 130**
- **Box 4, Check if a Debit Account Transcript is Attached**(Mark ONLY if applicable)
- **Box 6, Necessary Back-Up Documents Attached** - For example, taxpayer correspondence, internal transcript, copy of Form 1040X, Form 1045, Form 4442, Form 8379, Injured Spouse worksheet if applicable, Form 1310 (if applicable), Form 843, etc. (this list is not all-inclusive)
- **Box 7, Verify Refund Amount with Source Document Amount**
- **Box 10, Bypass Indicator** - Confirm the BPI has been input on the adjustment if applicable
- **Box 11, IAT Tool DMER Bypass - DMER Print Attached** - The initials of the manager who signed the DMER Bypass document must be entered.
- **Box 13, All items Above completed** - Verify that all applicable items in Section I - Account Information, is completed
- Mark any other boxes in this section as applicable

**IRM 21.4.4.5.1(5) - Section III - Interest Computation: For consistency with SP Accounting and updated Forms 5792 updated information which is deemed mandatory when completing Form 5792.**

(5) The following are the instructions for completing Form 5792, **Section III - Interest Computation**

- The preparer must compute all interest for the TC 770 amount. For information on computing credit interest, see IRM 20.2.4.8.2, Manual Refunds.
- Input the interest "To" date and the total interest amount. The IAT Manual Refund Tool will automatically complete this section. See IRM 21.4.4.6, Other Manual

Refund Requirements, for instructions about determining "To" and "From" dates and determining the date of the overpayment.

- If different CC COMPA definers are being used to calculate the total interest, use only the first "From" date and the last "To" date and add remarks per third note below. See IRM 2.3.29.3, Command Code COMPA, for definer definitions and when to use them.
- If reissuing a returned refund, input "Original Interest" in Section I Box 20 - Remarks, if an original amount of interest will be issued.
- Check the Interest Computation Attached box Yes and attach a copy of the CC COMPA print or ACT/DMI Report 490 indicating the applicable interest computation. If not required to calculate interest, then check the Interest Computation Attached box No.

**Note:** A CC COMPA print is not needed when reissuing a returned refund check that was correct when originally issued.

**Note:** If allowing interest due to an IRS error, add remark in Section I Box 20 - Remarks.

**Note:** If multiple interest "From" and "To" dates are used, notate "See attached CC COMPA print" in the remarks. The word "attached" can be abbreviated if space is limited.

**Note:** Large dollar manual refunds of \$1 million or more that contain credit interest, must be reviewed and approved by the Technical Unit. See IRM 21.4.4.6 (4), Other Manual Refund Requirements.

#### **IRM 21.4.4.5.1(6) Section IV - Manual Refund Approval: Block 2a - For clarity added information about the SEID.**

##### **(5) The following are the instructions for completing Form 5792, Section III - Interest Computation**

- The preparer must compute all interest for the TC 770 amount. For information on computing credit interest, see IRM 20.2.4.8.2, Manual Refunds.
- Input the interest "To" date and the total interest amount. The IAT Manual Refund Tool will automatically complete this section. See IRM 21.4.4.6, Other Manual Refund Requirements, for instructions about determining "To" and "From" dates and determining the date of the overpayment.
- If different CC COMPA definers are being used to calculate the total interest, use only the first "From" date and the last "To" date and add remarks per third note

below. See IRM 2.3.29.3, Command Code COMPA, for definer definitions and when to use them.

- If reissuing a returned refund, input "Original Interest" in Section I Box 20 - Remarks, if an original amount of interest will be issued.
- Check the Interest Computation Attached box Yes and attach a copy of the CC COMPA print or ACT/DMI Report 490 indicating the applicable interest computation. If not required to calculate interest, then check the Interest Computation Attached box No.

**Note:** A CC COMPA print is not needed when reissuing a returned refund check that was correct when originally issued.

**Note:** If allowing interest due to an IRS error, add remark in Section I Box 20 - Remarks.

**Note:** If multiple interest "From" and "To" dates are used, notate "See attached CC COMPA print" in the remarks. The word "attached" can be abbreviated if space is limited.

**Note:** Large dollar manual refunds of \$1 million or more that contain credit interest, must be reviewed and approved by the Technical Unit. See IRM 21.4.4.6 (4), Other Manual Refund Requirements.

**IRM 21.4.4.5.1(6) Section IV - Manual Refund Approval: Block 3 - For clarity added information about the specific phone number which must be included on the Form 5792.**

**(5) The following are the instructions for completing Form 5792, Section III - Interest Computation**

- The preparer must compute all interest for the TC 770 amount. For information on computing credit interest, see IRM 20.2.4.8.2, Manual Refunds.
- Input the interest "To" date and the total interest amount. The IAT Manual Refund Tool will automatically complete this section. See IRM 21.4.4.6, Other Manual Refund Requirements, for instructions about determining "To" and "From" dates and determining the date of the overpayment.
- If different CC COMPA definers are being used to calculate the total interest, use only the first "From" date and the last "To" date and add remarks per third note below. See IRM 2.3.29.3, Command Code COMPA, for definer definitions and when to use them.

- If reissuing a returned refund, input "Original Interest" in Section I Box 20 - Remarks, if an original amount of interest will be issued.
- Check the Interest Computation Attached box Yes and attach a copy of the CC COMPA print or ACT/DMI Report 490 indicating the applicable interest computation. If not required to calculate interest, then check the Interest Computation Attached box No.

**Note:** A CC COMPA print is not needed when reissuing a returned refund check that was correct when originally issued.

**Note:** If allowing interest due to an IRS error, add remark in Section I Box 20 - Remarks.

**Note:** If multiple interest "From" and "To" dates are used, notate "See attached CC COMPA print" in the remarks. The word "attached" can be abbreviated if space is limited.

**Note:** Large dollar manual refunds of \$1 million or more that contain credit interest, must be reviewed and approved by the Technical Unit. See IRM 21.4.4.6 (4), Other Manual Refund Requirements.

**IRM 21.4.4.5.2(6) Section II - Manual Refund Authority: For consistency with SP Accounting and updated Forms 3753 updated boxes which are deemed mandatory when completing Form 3753.**

(6) The following are line by line instructions for completing Form 3753, **Section II - Manual Refund Authority** (All fields are mandatory unless noted otherwise):

- **Box 1c, Handbook Reference** - Use the actual IRM reference for the type of case you are working; never cite IRM 21.4.4 or its subsections as the reason you are issuing a manual refund.

**Example:** If you are inputting a manual refund for a TENT/RINT case, you would use IRM 21.5.9.5.8.

**Exception:** If you are working a Credit Card Chargeback, you could use the IRM 21.4.4.7.2.2, How is A Chargeback Request Processed?

- **Box 3, IDRS and Master File researched for outstanding balance and TC 130**
- **Box 4, Transcript of debit accounts attached** (if applicable)
- **Box 5, Evidence of Credit Condition** - Check at least one box
- **Box 6, Necessary back-up documents attached**
- **Box 9, Interest** - Check one box

- **Box 11, By Pass Indicator (BPI)** - Enter a BPI 0 or 3. If the BPI is 3, you must verify that no debt exists and notate the following: BFS contact name, date of contact and no TOP debt. This statement must appear in the "Other Remarks" box on the Form 3753. Exception: Form 8038CP and Department of Justice Cases are not subject to offset.
- **Box 13, IAT Tool DMER Bypass - DMER Print Attached**-The initials of the manager who signed the DMER Bypass document must be entered.
- **Box 17, All items Above completed** - Verify that all applicable items in Section I - Account Information, is completed.
- Mark any other boxes in this section as applicable

**IRM 21.4.4.5.2(7) Section III - Interest Computation: For consistency with SP Accounting and updated Forms 3753 updated information which is deemed mandatory when completing Form 3753.**

(7) The following are instructions for completing Form 3753, **Section III - Interest Computation**:

- The preparer must compute all interest for the TC 770 amount. See IRM 20.2.4.8.2, Manual Refunds, and IRM 20.2.4.4, Availability Dates for Overpayments, for additional information on computing credit interest.
- Check the Interest Computation Attached box **Yes** and attach a copy of the CC COMPA print or ACT/DMI Report 490 indicating the applicable interest computation to the Form 3753. If not required to calculate interest, then check the Interest Computation Attached box **No**.

**Note:** See IRM 21.4.4.6, Other Manual Refund Requirements, for requirements on interest computations on manual refunds of \$1 million or more, and for help in selecting "To" and "From" dates and determining the date of the overpayment. Refer to IRM 20.2, Interest, for methods of computing interest.

**Note:** If issuing a refund for more than \$50 million dollars, compute interest per IRM 3.17.79.3.7, \$50 Million and Over or \$500 Million and Over Refund Reports to Treasury, in order for Accounting to contact Treasury.

**Note:** If allowing interest due to an IRS error, add remark in Section IV - Other Remarks.

**IRM 21.4.4.5.2(8) Section IV - Other Remarks-Â For consistency with SP Accounting added information requiring the RPD be notated in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation.**

(8) The following are instructions for completing Form 3753, **Section IV - Other Remarks** (All fields are mandatory):

- Annotate reason for the refund in the remarks field. Be specific. Include all pertinent information. If a form is attached as supporting documentation, specify the form type in the remarks. For example, if issuing a carryback manual refund, you would indicate "F1045 attached" or "F1139 attached". Accounting will need to verify the interest dates are correct and the credit is available for refund.

**Reminder:** If the original return was coded with CCC 3, was a **U** coded return (Form 1040), or Computer Condition Code X (Form 1120) is present on IDRS which means the original return was unprocessable due to no reply from a correspondence sent from the error resolution area. The RPD must be notated in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation to the manual refund. If a previous adjustment was input to the module that contained a RPD, then a copy of the REQ54 screen is not needed, it will be reflected on CC IMFOLR/BMFOLR.

**Note: If the RSED is expired,** a notation must be included in the Remarks section to state the Statute issue has been reviewed and the credit is available for refund. Notations must be clear and can include **“Timely filed, No RSED Issue”** or **“RSED allowable”**. Before initiating the manual refund, credit availability must be determined.

- Check the box of the initiating Business Operating Division (BOD)

**IRM 21.4.4.5.2(9) Section IV - Manual Refund Approval: Block 4 - For clarity added information about the specific phone number which must be included on the Form 5792.**

(9) The following are instructions for completing Form 3753, **Section V - Manual Refund Approval** (All fields are mandatory):

- **Block 1** - The Approving Official must digitally sign using a “SEID” signature format on Form 3753. The Approving Official who digitally signs the refund must be on the Authorized Signature List maintained by the Manual Refund Unit in the Campus Accounting Function.

**Note: Digital signatures are required on Form 3753 and Form 5792.** The format is SEID followed by the name of the signer. See IRM 3.17.79.3.2.3, Manual Refund Digital Signature Requirement, for digital signature requirements on Form 3753.

**Note:** Form 3753 must be reviewed to verify the manual refund is appropriate, proper IDRS research was completed, and the form was completed accurately. The Approving Official's digital signature certifies to the Accounting Function the form was reviewed and is correct.

- **Blocks 2, a, 3, and 4** - Enter the name, SEID, date, and the managers phone number of the request originator. (The telephone number must be an internal telephone number, not a toll-free number, in order for the accounting function to contact the generating area if necessary.)

**Note:** A SEID always ends with the letter “**B**” and **does not contain** any vowels.

**IRM 21.4.4.5.2(9) Section IV - Manual Refund Approval: For clarity added note for information about the SEID.**

(9) The following are instructions for completing Form 3753, **Section V - Manual Refund Approval** (All fields are mandatory):

- **Block 1** - The Approving Official must digitally sign using a “SEID” signature format on Form 3753. The Approving Official who digitally signs the refund must be on the Authorized Signature List maintained by the Manual Refund Unit in the Campus Accounting Function.

**Note: Digital signatures are required on Form 3753 and Form 5792.** The format is SEID followed by the name of the signer. See IRM 3.17.79.3.2.3, Manual Refund Digital Signature Requirement, for digital signature requirements on Form 3753.

**Note:** Form 3753 must be reviewed to verify the manual refund is appropriate, proper IDRS research was completed, and the form was completed accurately. The Approving Official's digital signature certifies to the Accounting Function the form was reviewed and is correct.

- **Blocks 2, a, 3, and 4** - Enter the name, SEID, date, and the managers phone number of the request originator. (The telephone number must be an internal telephone number, not a toll-free number, in order for the accounting function to contact the generating area if necessary.)

**Note:** A SEID always ends with the letter “**B**” and **does not contain** any vowels.

**Exhibit 21.4.4-3(1) - For consistency with SP Accounting added information and actions to take prior to issuing manual refunds.**

Thorough research is required on **all** manual refunds prior to issuance.

1. Prior to issuing manual refunds, initiators must review account information and take actions such as:
  - Determine if the account is subject to offset by Bureau of the Fiscal Service Treasury Offset Program (TOP) or other tax obligations.
  - Use appropriate hold codes or posting delay codes as applicable.
  - Use TC 570 with credit transfers.
  - Enter appropriate computer condition codes (CCC) with an original return.
  - Use IDRS to ensure no other site or employee has issued a duplicate refund (TC 840), TC 971 AC 664, or that a refund has already generated (TC 846). The presence of a TC 971 AC 664 indicates that a Form 3753 is in process. If a generated refund will be issued within two cycles, do not issue a manual refund. It is necessary that prepaid credits claimed by the taxpayer are available for refund and that the taxpayer does not have any outstanding balances.
  - Research freeze codes or IDRS control bases assigned to another IRS employee. If accounts are controlled, take no further action to release the freeze or control base without contacting that employee first.
  - A-U Freeze (Erroneous Refund Freeze) requires contact with the Erroneous Refund function and documentation of approval by the Erroneous Refund function in the remarks section of the Form 5792 / Form 3753. Master File displays a TC 844 at times with a TC 700, Document Code 58 in the DLN.  
These accounts are being monitored by the Erroneous Refund function (SP Accounting Operations) to recover an unassessed erroneous refund. The TC 700 Document Code 58 is input by Accounting to prevent erroneous billing notices and will compensate injured taxpayers from a general ledger account. Transcripts (TRANS 844) generate to the Erroneous Refund function for applying credits that become available on accounts at the controlling SP Center.
  - Review IMFOL/BMFOL. Determine whether a direct deposit was already issued to a bank account.
  - Ensure erroneous refunds are not released during BMF accelerated cycles (generally occurs during the end of May, September and October). Refund

intercepts (stopping refunds via IDRS CC NOREF) are not possible during accelerated cycles.

2. The table below summarizes the basic research required for all manual refunds (those issued on Form 5792, Request for IDRS Generated Refund (IGR), and Form 3753, Manual Refund Posting Voucher):

<b>IDRS Research Required on All Manual Refunds.</b>
<p>Verify:</p> <ul style="list-style-type: none"><li>○ TIN</li><li>○ MFT and Tax Period</li><li>○ Payee name and address</li><li>○ Debt indicators (TOP offset), XREF TINs, TC 130 Indicator</li></ul> <p>The following information <b>must</b> be attached to the manual refund form:</p> <ul style="list-style-type: none"><li>○ Sufficient documentation to justify issuing the manual refund (for example: taxpayer correspondence, internal transcript, copy of Form 1040X, Form 1045, Form 4442, Form 8379 or the injured spouse worksheet if applicable, Form 1310, Form 843, the taxpayer's hardship documentation or a signed statement from the Local Taxpayer Advocate (LTA) approving the taxpayer's hardship refund request, etc.)</li><li>○ CC COMPA or Automated Computation Tool (ACT)/Decision Modeling Inc. (DMI) Report 490 (if interest was calculated)</li><li>○ CC ENMOD (only if a pending name or address change is indicated)</li><li>○ If the original return was coded with CCC 3, was a <b>U</b> coded return (Form 1040), or Computer Condition Code X (Form 1120) is present on IDRS which means the original return was unprocessable due to no reply from a correspondence sent from the error resolution area. The RPD must be notated in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation to the manual refund. If a previous adjustment was input to the module that contained a RPD, then a copy of the REQ54 screen is not needed, it will be reflected on CC IMFOLR/BMFOLR.</li><li>○ Generally, unless required by the specific type of manual refund being input all other IDRS prints are not required to be attached to the</li></ul>

<p>manual refund request, as the Accounting Functions have access to IDRS and can verify the information.</p>
<ul style="list-style-type: none"> <li>○ Input TC 971 AC 037 as applicable</li> </ul> <p><b>Note:</b> A manual refund cannot be issued to a POA</p> <ul style="list-style-type: none"> <li>○ Verify RSED open/expired</li> <li>○ Research freeze codes</li> <li>○ Review for any pending TCs that would release a TC 570, freeze codes, or the K- freeze set by a HC 1, 2, or 4.</li> </ul>
<p>Verify outstanding balances (OBLs); research all related accounts (IMF, BMF, NMF) for OBLs using the following CCs:</p> <ul style="list-style-type: none"> <li>○ CC SUMRY</li> <li>○ CC TXMOD</li> <li>○ CC IMFOLI/CC BMFOLI</li> <li>○ CC IMFOLT/CC BMFOLT</li> </ul>
<p>Research CC TXMOD for TC 971 AC 664, which indicates a manual refund has been scheduled/issued by the Accounting Function using Form 3753, Manual Refund Posting Voucher.</p>
<p>Review/verify "O" (letter O) coded returns - See Document 6209, IMF Computer Condition Codes. "O" code identifies a pre-settlement manual refund was paid.</p>
<p>Attach offset bypass refund (OBR) or hardship verification, if applicable.</p>
<p>Research CC FFINQ - Requests IMF from the Fact of Filing information file.</p>
<p>Review manual refunds over \$1 Million - Technical unit is required to review credit interest.</p>
<p>Resolve other open controls and receive approval from other functions (if applicable) to process the manual refund.</p>
<p>Input/review for TC 291, TC 295, TC 299, TC 766 with a HC 1, 2, or 4. Input TC 570 as applicable.</p>

3. A review of the sections of Form 5792, Request for IDRS Generated Refund (IGR), is shown below. See IRM 21.4.4.5.1, Preparation of Form 5792, IDRS Generated Refund, for additional information.

**Note: The use of the IAT Manual Refund Tool is mandatory for preparation of manual refund forms and CC RFUNDR input per IRM 21.2.2-2, Accounts Management Mandated IAT Tools.**

### **Form 5792 Checklist**

Verify the following information in Section I (Account information) of the Form 5792:

- Box 6, TC 840 amount (math verify that box 7 + box 8 = box 6)
- Box 9, Line Number (see IRM 2.4.20, Command Codes RFUND and REFAP)
- Box 11, ULC code
- Box 13, Blocking Series (as applicable)
- Box 14, First Name Line
- Box 18, Street address or P.O. number
- Box 19, City, State, and Zip code
- Box 20, Remarks (to explain the reason for the manual refund)

**Note: If the RSED is expired**, a notation must be included in the Remarks section to state the Statute issue has been reviewed and the credit is available for refund. Notations must be clear and can include **“Timely filed, No RSED Issue”** or **“RSED allowable”**. Before initiating the manual refund, you must determine the credit availability. If the original return was coded with CCC 3, was a **U** coded return (Form 1040), or Computer Condition Code X (Form 1120) is present on IDRS which means the original return was unprocessable due to no reply from a correspondence sent from the error resolution area. The RPD must be notated in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation to the manual refund. If a previous adjustment was input to the module that contained a RPD, then a copy of the REQ54 screen is not needed, it will be reflected on CC IMFOLR/BMFOLR.

- Box 22, DLN of return

Verify the following information in Section II (Manual Refund Authority) of the Form 5792:

- Box 1, c, Handbook Reference - Input the specific IRM that confirms the reason for the manual refund. IRM 21.4.4 cannot be used as the IRM reference for this box.

- Box 3, IDRS and Master File researched for outstanding balances and TC 130
- Box 4, Transcript of debit accounts attached (ONLY if box is checked)
- Box 5, Evidence of Credit Condition (mark appropriate box if applicable)
- Box 6, Necessary back-up documents attached - For example, taxpayer correspondence, internal transcript, copy of Form 1040X, Form 1045, Form 4442, Form 8379, injured spouse worksheet, Form 1310, Form 843, etc. (this list is not all- inclusive)
- Box 7, Verify refund amount with source document amount
- Box 10, By Pass Indicator (BPI) - Confirm the BPI has been input on the adjustment if applicable. See IRM 21.4.6, Refund Offset
- Box, 11, IAT Tool DMER Bypass - DMER Print Attached -The initials of the manager who signed the DMER Bypass document must be entered.
- Box 13, All items above completed - Verify that all applicable items in Section I - Account Information are completed

Verify the following information in Section III (Interest Computation) of the Form 5792:

- Input the interest "To" date and the interest amount, or
- Input "Original Interest" in Section I Box 20 - "Remarks" if an original amount of interest will be issued
- Check the Interest Computation Attached box **Yes** and attach a copy of the CC COMPA print or ACT/DMI Report 490 indicating the applicable interest computation. If not required to calculate interest, then check the Interest Computation Attached box **No**
- See IRM 20.2.4.8.2, Manual Refunds, for information on computing credit interest

Verify the following information in Section IV (Manual Refund Approval) of the Form 5792:

- Box 1, Number of the employee inputting REFUND via IDRS - Must match the information shown in IDRS or the manual refund will be rejected

- Box 2, Request prepared by (Name) -
- Box 2a, SEID - Must match the SEID shown in IDRS or the manual refund will be rejected

**Note:** A SEID always ends with the letter “**B**” and **does not contain** any vowels.

- Box 3, Phone number - Must be the managers phone number of the request originator. (The telephone number must be an internal telephone number, not a toll-free number, in order for the accounting function to contact the generating area if necessary)
- Box 4, Digital Signature of approving official - A “SEID” digital signature format must be used on Form 5792. (The digital signature must include the SEID and name of the approving official on the active Form 14031 - Section II on file.)

**Reminder:** See IRM 3.17.79.3.2.3, Manual Refund Digital Signature Requirement, for required authorized digital signature format on Form 5792.

4. A review of the sections of Form 3753, Manual Refund Posting Voucher, is shown below. See IRM 21.4.4.5.2, Preparation of the Form 3753, Manual Refund Posting Voucher, for additional information.

**Note: The use of the IAT Manual Refund Tool is mandatory for preparation of manual refund forms per IRM 21.2.2-2, Accounts Management Mandated IAT Tools.**

#### **Form 3753 Checklist**

Verify the following information in Section I (Account Information) of the Form 3753:

- Box 7, Name and address
- Box 9, DLN of return
- Box 10b, TC 840 amount (math verify that box 13 + box 10d = box 10b) -Verify refund amount with source document amount
- Box 11, Make check payable to - If the payee is other than the taxpayer or if the refund is being issued to a different address
- Box 14, Universal Location Code (ULC)

- Box 15, Line number (see IRM 2.4.20, Command Codes RFUND and REFAP)

Verify the following information in Section II (Manual Refund Authority) of the Form 3753:

- Box 1c, Handbook reference - Input the specific IRM reference that confirms the reason for the manual refund. IRM 21.4.4 cannot be used as the IRM reference for this box.
- Box 3, IDRS and Master File researched for outstanding balance and TC 130
- Box 4, Transcript of debit accounts attached (if applicable)
- Box 5, Evidence of credit condition (mark appropriate box)
- Box 6, Necessary back-up documents attached - For example: taxpayer correspondence, internal transcript, copy of Form 1040X, Form 1045, Form 4442, Form 8379, injured spouse worksheet, Form 1310, Form 843, etc. (this list is not all-inclusive)
- Box 9, Interest (mark appropriate box)
- Box 11, By Pass Indicator (BPI) - Enter a BPI 0 or 3. If the BPI is 3, you must verify that no debt exists and notate the following: BFS contact name, date of contact and no TOP debt. This statement must appear in the "Other Remarks" box on the Form 3753. Exception: Form 8038CP and Department of Justice Cases are not subject to offset.
- Box 13, IAT Tool DMER Bypass - DMER Print Attached-The initials of the manager who signed the DMER Bypass document must be entered.
- Box 17, All items Above completed - Verify that all applicable items in Section I - Account Information, is completed.

Verify the following information in Section III (Interest Computation) of the Form 3753:

- Input the interest "To" date and the interest amount
- Input "Original Interest" in Section IV- Other Remarks if an original amount of interest will be issued.
- Check the Interest Computation Attached box "Yes" and attach a copy of the CC COMPA print or ACT/DMI Report 490 indicating the

applicable interest computation. If not required to calculate interest, then check the Interest Computation Attached box "No".

- See IRM 20.2.4.8.2, Manual Refunds, for more information on computing credit interest

Verify the following information in Section IV (Other Remarks) of the Form 3753:

- Remarks (to explain the reason for the manual refund)

**Note: If the RSED is expired**, a notation must be included in the Remarks section to state the Statute issue has been reviewed and the credit is available for refund. Notations must be clear and can include **“Timely filed, No RSED Issue” or “RSED allowable”**. Before initiating the manual refund, you must determine the credit availability.

- Initiating BOD. (mark appropriate box)

Verify the following information in Section V (Manual Refund Approval) of the Form 3753:

- Box 1, Digital Signature of approving official - A “SEID” digital signature format must be used on Form 3753. (The digital signature must include the SEID and name of the approving official on the active Form 14031 - Section II on file.)

**Reminder:** See IRM 3.17.79.3.2.3, Manual Refund Digital Signature Requirement, for required authorized digital signature format on Form 3753.

- Box 2, Name of originator -
- Box 2a, SEID

**Note:** A SEID always ends with the letter **“B”** and **does not contain** any vowels.

- Box 3, Date
- Box 4, Phone Number Must be the managers phone number of the request originator. (The telephone number must be an internal telephone number, not a toll-free number, in order for the accounting function to contact the generating area if necessary)

**Exhibit 21.4.4-3(2) - For consistency with SP Accounting added information requiring the RPD be notated in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation.**

Thorough research is required on **all** manual refunds prior to issuance.

1. Prior to issuing manual refunds, initiators must review account information and take actions such as:
  - Determine if the account is subject to offset by Bureau of the Fiscal Service Treasury Offset Program (TOP) or other tax obligations.
  - Use appropriate hold codes or posting delay codes as applicable.
  - Use TC 570 with credit transfers.
  - Enter appropriate computer condition codes (CCC) with an original return.
  - Use IDRS to ensure no other site or employee has issued a duplicate refund (TC 840), TC 971 AC 664, or that a refund has already generated (TC 846). The presence of a TC 971 AC 664 indicates that a Form 3753 is in process. If a generated refund will be issued within two cycles, do not issue a manual refund. It is necessary that prepaid credits claimed by the taxpayer are available for refund and that the taxpayer does not have any outstanding balances.
  - Research freeze codes or IDRS control bases assigned to another IRS employee. If accounts are controlled, take no further action to release the freeze or control base without contacting that employee first.
  - A -U Freeze (Erroneous Refund Freeze) requires contact with the Erroneous Refund function and documentation of approval by the Erroneous Refund function in the remarks section of the Form 5792 / Form 3753. Master File displays a TC 844 at times with a TC 700, Document Code 58 in the DLN. These accounts are being monitored by the Erroneous Refund function (SP Accounting Operations) to recover an unassessed erroneous refund. The TC 700 Document Code 58 is input by Accounting to prevent erroneous billing notices and will compensate injured taxpayers from a general ledger account. Transcripts (TRANS 844) generate to the Erroneous Refund function for applying credits that become available on accounts at the controlling SP Center.
  - Review IMFOL/BMFOL. Determine whether a direct deposit was already issued to a bank account.
  - Ensure erroneous refunds are not released during BMF accelerated cycles (generally occurs during the end of May, September and October). Refund intercepts (stopping refunds via IDRS CC NOREF) are not possible during accelerated cycles.

2. The table below summarizes the basic research required for all manual refunds (those issued on Form 5792, Request for IDRS Generated Refund (IGR), and Form 3753, Manual Refund Posting Voucher):

**IDRS Research Required on All Manual Refunds.**

Verify:

- TIN
- MFT and Tax Period
- Payee name and address
- Debt indicators (TOP offset), XREF TINs, TC 130 Indicator

The following information **must** be attached to the manual refund form:

- Sufficient documentation to justify issuing the manual refund (for example: taxpayer correspondence, internal transcript, copy of Form 1040X, Form 1045, Form 4442, Form 8379 or the injured spouse worksheet if applicable, Form 1310, Form 843, the taxpayer's hardship documentation or a signed statement from the Local Taxpayer Advocate (LTA) approving the taxpayer's hardship refund request, etc.)
- CC COMPA or Automated Computation Tool (ACT)/Decision Modeling Inc. (DMI) Report 490 (if interest was calculated)
- CC ENMOD (only if a pending name or address change is indicated)
- If the original return was coded with CCC 3, was a **U** coded return (Form 1040), or Computer Condition Code X (Form 1120) is present on IDRS which means the original return was unprocessable due to no reply from a correspondence sent from the error resolution area. The RPD must be notated in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation to the manual refund. If a previous adjustment was input to the module that contained a RPD, then a copy of the REQ54 screen is not needed, it will be reflected on CC IMFOLR/BMFOLR.
- Generally, unless required by the specific type of manual refund being input all other IDRS prints are not required to be attached to the manual refund request, as the Accounting Functions have access to IDRS and can verify the information.

<ul style="list-style-type: none"> <li>○ Input TC 971 AC 037 as applicable</li> </ul> <p><b>Note:</b> A manual refund cannot be issued to a POA</p> <ul style="list-style-type: none"> <li>○ Verify RSED open/expired</li> <li>○ Research freeze codes</li> <li>○ Review for any pending TCs that would release a TC 570, freeze codes, or the K- freeze set by a HC 1, 2, or 4.</li> </ul>
<p>Verify outstanding balances (OBLs); research all related accounts (IMF, BMF, NMF) for OBLs using the following CCs:</p> <ul style="list-style-type: none"> <li>○ CC SUMRY</li> <li>○ CC TXMOD</li> <li>○ CC IMFOLI/CC BMFOLI</li> <li>○ CC IMFOLT/CC BMFOLT</li> </ul>
<p>Research CC TXMOD for TC 971 AC 664, which indicates a manual refund has been scheduled/issued by the Accounting Function using Form 3753, Manual Refund Posting Voucher.</p>
<p>Review/verify "O" (letter O) coded returns - See Document 6209, IMF Computer Condition Codes. "O" code identifies a pre-settlement manual refund was paid.</p>
<p>Attach offset bypass refund (OBR) or hardship verification, if applicable.</p>
<p>Research CC FFINQ - Requests IMF from the Fact of Filing information file.</p>
<p>Review manual refunds over \$1 Million - Technical unit is required to review credit interest.</p>
<p>Resolve other open controls and receive approval from other functions (if applicable) to process the manual refund.</p>
<p>Input/review for TC 291, TC 295, TC 299, TC 766 with a HC 1, 2, or 4. Input TC 570 as applicable.</p>

3. A review of the sections of Form 5792, Request for IDRS Generated Refund (IGR), is shown below. See IRM 21.4.4.5.1, Preparation of Form 5792, IDRS Generated Refund, for additional information.

**Note: The use of the IAT Manual Refund Tool is mandatory for preparation of manual refund forms and CC RFUNDR input per IRM 21.2.2-2, Accounts Management Mandated IAT Tools.**

## Form 5792 Checklist

Verify the following information in Section I (Account information) of the Form 5792:

- Box 6, TC 840 amount (math verify that box 7 + box 8 = box 6)
- Box 9, Line Number (see IRM 2.4.20, Command Codes RFUND and REFAP)
- Box 11, ULC code
- Box 13, Blocking Series (as applicable)
- Box 14, First Name Line
- Box 18, Street address or P.O. number
- Box 19, City, State, and Zip code
- Box 20, Remarks (to explain the reason for the manual refund)

**Note: If the RSED is expired**, a notation must be included in the Remarks section to state the Statute issue has been reviewed and the credit is available for refund. Notations must be clear and can include **“Timely filed, No RSED Issue”** or **“RSED allowable”**. Before initiating the manual refund, you must determine the credit availability. If the original return was coded with CCC 3, was a **U** coded return (Form 1040), or Computer Condition Code X (Form 1120) is present on IDRS which means the original return was unprocessable due to no reply from a correspondence sent from the error resolution area. The RPD must be notated in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation to the manual refund. If a previous adjustment was input to the module that contained a RPD, then a copy of the REQ54 screen is not needed, it will be reflected on CC IMFOLR/BMFOLR.

- Box 22, DLN of return

Verify the following information in Section II (Manual Refund Authority) of the Form 5792:

- Box 1, c, Handbook Reference - Input the specific IRM that confirms the reason for the manual refund. IRM 21.4.4 cannot be used as the IRM reference for this box.
- Box 3, IDRS and Master File researched for outstanding balances and TC 130
- Box 4, Transcript of debit accounts attached (ONLY if box is checked)

- Box 5, Evidence of Credit Condition (mark appropriate box if applicable)
- Box 6, Necessary back-up documents attached - For example, taxpayer correspondence, internal transcript, copy of Form 1040X, Form 1045, Form 4442, Form 8379, injured spouse worksheet, Form 1310, Form 843, etc. (this list is not all- inclusive)
- Box 7, Verify refund amount with source document amount
- Box 10, By Pass Indicator (BPI) - Confirm the BPI has been input on the adjustment if applicable. See IRM 21.4.6, Refund Offset
- Box, 11, IAT Tool DMER Bypass - DMER Print Attached -The initials of the manager who signed the DMER Bypass document must be entered.
- Box 13, All items above completed - Verify that all applicable items in Section I - Account Information are completed

Verify the following information in Section III (Interest Computation) of the Form 5792:

- Input the interest "To" date and the interest amount, or
- Input "Original Interest" in Section I Box 20 - "Remarks" if an original amount of interest will be issued
- Check the Interest Computation Attached box **Yes** and attach a copy of the CC COMPA print or ACT/DMI Report 490 indicating the applicable interest computation. If not required to calculate interest, then check the Interest Computation Attached box **No**
- See IRM 20.2.4.8.2, Manual Refunds, for information on computing credit interest

Verify the following information in Section IV (Manual Refund Approval) of the Form 5792:

- Box 1, Number of the employee inputting REFUND via IDRS - Must match the information shown in IDRS or the manual refund will be rejected
- Box 2, Request prepared by (Name) -
- Box 2a, SEID - Must match the SEID shown in IDRS or the manual refund will be rejected

**Note:** A SEID always ends with the letter “B” and **does not contain** any vowels.

- Box 3, Phone number - Must be the managers phone number of the request originator. (The telephone number must be an internal telephone number, not a toll-free number, in order for the accounting function to contact the generating area if necessary)
- Box 4, Digital Signature of approving official - A “SEID” digital signature format must be used on Form 5792. (The digital signature must include the SEID and name of the approving official on the active Form 14031 - Section II on file.)

**Reminder:** See IRM 3.17.79.3.2.3, Manual Refund Digital Signature Requirement, for required authorized digital signature format on Form 5792.

4. A review of the sections of Form 3753, Manual Refund Posting Voucher, is shown below. See IRM 21.4.4.5.2, Preparation of the Form 3753, Manual Refund Posting Voucher, for additional information.

**Note: The use of the IAT Manual Refund Tool is mandatory for preparation of manual refund forms per IRM 21.2.2-2, Accounts Management Mandated IAT Tools.**

#### **Form 3753 Checklist**

Verify the following information in Section I (Account Information) of the Form 3753:

- Box 7, Name and address
- Box 9, DLN of return
- Box 10b, TC 840 amount (math verify that box 13 + box 10d = box 10b) -Verify refund amount with source document amount
- Box 11, Make check payable to - If the payee is other than the taxpayer or if the refund is being issued to a different address
- Box 14, Universal Location Code (ULC)
- Box 15, Line number (see IRM 2.4.20, Command Codes RFUND and REFAP)

Verify the following information in Section II (Manual Refund Authority) of the Form 3753:

- Box 1c, Handbook reference - Input the specific IRM reference that confirms the reason for the manual refund. IRM 21.4.4 cannot be used as the IRM reference for this box.
- Box 3, IDRS and Master File researched for outstanding balance and TC 130
- Box 4, Transcript of debit accounts attached (if applicable)
- Box 5, Evidence of credit condition (mark appropriate box)
- Box 6, Necessary back-up documents attached - For example: taxpayer correspondence, internal transcript, copy of Form 1040X, Form 1045, Form 4442, Form 8379, injured spouse worksheet, Form 1310, Form 843, etc. (this list is not all-inclusive)
- Box 9, Interest (mark appropriate box)
- Box 11, By Pass Indicator (BPI) - Enter a BPI 0 or 3. If the BPI is 3, you must verify that no debt exists and notate the following: BFS contact name, date of contact and no TOP debt. This statement must appear in the "Other Remarks" box on the Form 3753. Exception: Form 8038CP and Department of Justice Cases are not subject to offset.
- Box 13, IAT Tool DMER Bypass - DMER Print Attached-The initials of the manager who signed the DMER Bypass document must be entered.
- Box 17, All items Above completed - Verify that all applicable items in Section I - Account Information, is completed.

Verify the following information in Section III (Interest Computation) of the Form 3753:

- Input the interest "To" date and the interest amount
- Input "Original Interest" in Section IV- Other Remarks if an original amount of interest will be issued.
- Check the Interest Computation Attached box "Yes" and attach a copy of the CC COMPA print or ACT/DMI Report 490 indicating the applicable interest computation. If not required to calculate interest, then check the Interest Computation Attached box "No".

- See IRM 20.2.4.8.2, Manual Refunds, for more information on computing credit interest

Verify the following information in Section IV (Other Remarks) of the Form 3753:

- Remarks (to explain the reason for the manual refund)

**Note: If the RSED is expired**, a notation must be included in the Remarks section to state the Statute issue has been reviewed and the credit is available for refund. Notations must be clear and can include **“Timely filed, No RSED Issue” or “RSED allowable”**. Before initiating the manual refund, you must determine the credit availability.

- Initiating BOD. (mark appropriate box)

Verify the following information in Section V (Manual Refund Approval) of the Form 3753:

- Box 1, Digital Signature of approving official - A “SEID” digital signature format must be used on Form 3753. (The digital signature must include the SEID and name of the approving official on the active Form 14031 - Section II on file.)

**Reminder:** See IRM 3.17.79.3.2.3, Manual Refund Digital Signature Requirement, for required authorized digital signature format on Form 3753.

- Box 2, Name of originator -
- Box 2a, SEID

**Note:** A SEID always ends with the letter **“B”** and **does not contain** any vowels.

- Box 3, Date
- Box 4, Phone Number Must be the managers phone number of the request originator. (The telephone number must be an internal telephone number, not a toll-free number, in order for the accounting function to contact the generating area if necessary)

**Exhibit 21.4.4-3(3) - To include missing information, included for Section I (Account information) of the Form 5792: Box 11, ULC Code; Section II (Manual Refund Authority) of the Form 5792: Box 10,11 & 13; Section III (Interest Computation) of the Form 5792: Interest Computation Attached box; Section IV (Manual Refund Approval) of the Form 5792: Box 3 as items to be verified on Form 5792 when creating or reviewing the form.**

Thorough research is required on **all** manual refunds prior to issuance.

1. Prior to issuing manual refunds, initiators must review account information and take actions such as:
  - Determine if the account is subject to offset by Bureau of the Fiscal Service Treasury Offset Program (TOP) or other tax obligations.
  - Use appropriate hold codes or posting delay codes as applicable.
  - Use TC 570 with credit transfers.
  - Enter appropriate computer condition codes (CCC) with an original return.
  - Use IDRS to ensure no other site or employee has issued a duplicate refund (TC 840), TC 971 AC 664, or that a refund has already generated (TC 846). The presence of a TC 971 AC 664 indicates that a Form 3753 is in process. If a generated refund will be issued within two cycles, do not issue a manual refund. It is necessary that prepaid credits claimed by the taxpayer are available for refund and that the taxpayer does not have any outstanding balances.
  - Research freeze codes or IDRS control bases assigned to another IRS employee. If accounts are controlled, take no further action to release the freeze or control base without contacting that employee first.
  - A -U Freeze (Erroneous Refund Freeze) requires contact with the Erroneous Refund function and documentation of approval by the Erroneous Refund function in the remarks section of the Form 5792 / Form 3753. Master File displays a TC 844 at times with a TC 700, Document Code 58 in the DLN. These accounts are being monitored by the Erroneous Refund function (SP Accounting Operations) to recover an unassessed erroneous refund. The TC 700 Document Code 58 is input by Accounting to prevent erroneous billing notices and will compensate injured taxpayers from a general ledger account. Transcripts (TRANS 844) generate to the Erroneous Refund function for applying credits that become available on accounts at the controlling SP Center.
  - Review IMFOL/BMFOL. Determine whether a direct deposit was already issued to a bank account.
  - Ensure erroneous refunds are not released during BMF accelerated cycles (generally occurs during the end of May, September and October). Refund intercepts (stopping refunds via IDRS CC NOREF) are not possible during accelerated cycles.

2. The table below summarizes the basic research required for all manual refunds (those issued on Form 5792, Request for IDRS Generated Refund (IGR), and Form 3753, Manual Refund Posting Voucher):

**IDRS Research Required on All Manual Refunds.**

Verify:

- TIN
- MFT and Tax Period
- Payee name and address
- Debt indicators (TOP offset), XREF TINs, TC 130 Indicator

The following information **must** be attached to the manual refund form:

- Sufficient documentation to justify issuing the manual refund (for example: taxpayer correspondence, internal transcript, copy of Form 1040X, Form 1045, Form 4442, Form 8379 or the injured spouse worksheet if applicable, Form 1310, Form 843, the taxpayer's hardship documentation or a signed statement from the Local Taxpayer Advocate (LTA) approving the taxpayer's hardship refund request, etc.)
- CC COMPA or Automated Computation Tool (ACT)/Decision Modeling Inc. (DMI) Report 490 (if interest was calculated)
- CC ENMOD (only if a pending name or address change is indicated)
- If the original return was coded with CCC 3, was a **U** coded return (Form 1040), or Computer Condition Code X (Form 1120) is present on IDRS which means the original return was unprocessable due to no reply from a correspondence sent from the error resolution area. The RPD must be notated in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation to the manual refund. If a previous adjustment was input to the module that contained a RPD, then a copy of the REQ54 screen is not needed, it will be reflected on CC IMFOLR/BMFOLR.
- Generally, unless required by the specific type of manual refund being input all other IDRS prints are not required to be attached to the manual refund request, as the Accounting Functions have access to IDRS and can verify the information.

<ul style="list-style-type: none"> <li>○ Input TC 971 AC 037 as applicable</li> </ul> <p><b>Note:</b> A manual refund cannot be issued to a POA</p> <ul style="list-style-type: none"> <li>○ Verify RSED open/expired</li> <li>○ Research freeze codes</li> <li>○ Review for any pending TCs that would release a TC 570, freeze codes, or the K- freeze set by a HC 1, 2, or 4.</li> </ul>
<p>Verify outstanding balances (OBLs); research all related accounts (IMF, BMF, NMF) for OBLs using the following CCs:</p> <ul style="list-style-type: none"> <li>○ CC SUMRY</li> <li>○ CC TXMOD</li> <li>○ CC IMFOLI/CC BMFOLI</li> <li>○ CC IMFOLT/CC BMFOLT</li> </ul>
<p>Research CC TXMOD for TC 971 AC 664, which indicates a manual refund has been scheduled/issued by the Accounting Function using Form 3753, Manual Refund Posting Voucher.</p>
<p>Review/verify "O" (letter O) coded returns - See Document 6209, IMF Computer Condition Codes. "O" code identifies a pre-settlement manual refund was paid.</p>
<p>Attach offset bypass refund (OBR) or hardship verification, if applicable.</p>
<p>Research CC FFINQ - Requests IMF from the Fact of Filing information file.</p>
<p>Review manual refunds over \$1 Million - Technical unit is required to review credit interest.</p>
<p>Resolve other open controls and receive approval from other functions (if applicable) to process the manual refund.</p>
<p>Input/review for TC 291, TC 295, TC 299, TC 766 with a HC 1, 2, or 4. Input TC 570 as applicable.</p>

3. A review of the sections of Form 5792, Request for IDRS Generated Refund (IGR), is shown below. See IRM 21.4.4.5.1, Preparation of Form 5792, IDRS Generated Refund, for additional information.

**Note: The use of the IAT Manual Refund Tool is mandatory for preparation of manual refund forms and CC RFUNDR input per IRM 21.2.2-2, Accounts Management Mandated IAT Tools.**

## Form 5792 Checklist

Verify the following information in Section I (Account information) of the Form 5792:

- Box 6, TC 840 amount (math verify that box 7 + box 8 = box 6)
- Box 9, Line Number (see IRM 2.4.20, Command Codes RFUND and REFAP)
- Box 11, ULC code
- Box 13, Blocking Series (as applicable)
- Box 14, First Name Line
- Box 18, Street address or P.O. number
- Box 19, City, State, and Zip code
- Box 20, Remarks (to explain the reason for the manual refund)

**Note: If the RSED is expired**, a notation must be included in the Remarks section to state the Statute issue has been reviewed and the credit is available for refund. Notations must be clear and can include **“Timely filed, No RSED Issue”** or **“RSED allowable”**. Before initiating the manual refund, you must determine the credit availability. If the original return was coded with CCC 3, was a **U** coded return (Form 1040), or Computer Condition Code X (Form 1120) is present on IDRS which means the original return was unprocessable due to no reply from a correspondence sent from the error resolution area. The RPD must be notated in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation to the manual refund. If a previous adjustment was input to the module that contained a RPD, then a copy of the REQ54 screen is not needed, it will be reflected on CC IMFOLR/BMFOLR.

- Box 22, DLN of return

Verify the following information in Section II (Manual Refund Authority) of the Form 5792:

- Box 1, c, Handbook Reference - Input the specific IRM that confirms the reason for the manual refund. IRM 21.4.4 cannot be used as the IRM reference for this box.
- Box 3, IDRS and Master File researched for outstanding balances and TC 130
- Box 4, Transcript of debit accounts attached (ONLY if box is checked)

- Box 5, Evidence of Credit Condition (mark appropriate box if applicable)
- Box 6, Necessary back-up documents attached - For example, taxpayer correspondence, internal transcript, copy of Form 1040X, Form 1045, Form 4442, Form 8379, injured spouse worksheet, Form 1310, Form 843, etc. (this list is not all- inclusive)
- Box 7, Verify refund amount with source document amount
- Box 10, By Pass Indicator (BPI) - Confirm the BPI has been input on the adjustment if applicable. See IRM 21.4.6, Refund Offset
- Box, 11, IAT Tool DMER Bypass - DMER Print Attached -The initials of the manager who signed the DMER Bypass document must be entered.
- Box 13, All items above completed - Verify that all applicable items in Section I - Account Information are completed

Verify the following information in Section III (Interest Computation) of the Form 5792:

- Input the interest "To" date and the interest amount, or
- Input "Original Interest" in Section I Box 20 - "Remarks" if an original amount of interest will be issued
- Check the Interest Computation Attached box **Yes** and attach a copy of the CC COMPA print or ACT/DMI Report 490 indicating the applicable interest computation. If not required to calculate interest, then check the Interest Computation Attached box **No**
- See IRM 20.2.4.8.2, Manual Refunds, for information on computing credit interest

Verify the following information in Section IV (Manual Refund Approval) of the Form 5792:

- Box 1, Number of the employee inputting REFUND via IDRS - Must match the information shown in IDRS or the manual refund will be rejected
- Box 2, Request prepared by (Name) -
- Box 2a, SEID - Must match the SEID shown in IDRS or the manual refund will be rejected

**Note:** A SEID always ends with the letter “B” and **does not contain** any vowels.

- Box 3, Phone number - Must be the managers phone number of the request originator. (The telephone number must be an internal telephone number, not a toll-free number, in order for the accounting function to contact the generating area if necessary)
- Box 4, Digital Signature of approving official - A “SEID” digital signature format must be used on Form 5792. (The digital signature must include the SEID and name of the approving official on the active Form 14031 - Section II on file.)

**Reminder:** See IRM 3.17.79.3.2.3, Manual Refund Digital Signature Requirement, for required authorized digital signature format on Form 5792.

4. A review of the sections of Form 3753, Manual Refund Posting Voucher, is shown below. See IRM 21.4.4.5.2, Preparation of the Form 3753, Manual Refund Posting Voucher, for additional information.

**Note: The use of the IAT Manual Refund Tool is mandatory for preparation of manual refund forms per IRM 21.2.2-2, Accounts Management Mandated IAT Tools.**

#### **Form 3753 Checklist**

Verify the following information in Section I (Account Information) of the Form 3753:

- Box 7, Name and address
- Box 9, DLN of return
- Box 10b, TC 840 amount (math verify that box 13 + box 10d = box 10b) -Verify refund amount with source document amount
- Box 11, Make check payable to - If the payee is other than the taxpayer or if the refund is being issued to a different address
- Box 14, Universal Location Code (ULC)
- Box 15, Line number (see IRM 2.4.20, Command Codes RFUND and REFAP)

Verify the following information in Section II (Manual Refund Authority) of the Form 3753:

- Box 1c, Handbook reference - Input the specific IRM reference that confirms the reason for the manual refund. IRM 21.4.4 cannot be used as the IRM reference for this box.
- Box 3, IDRS and Master File researched for outstanding balance and TC 130
- Box 4, Transcript of debit accounts attached (if applicable)
- Box 5, Evidence of credit condition (mark appropriate box)
- Box 6, Necessary back-up documents attached - For example: taxpayer correspondence, internal transcript, copy of Form 1040X, Form 1045, Form 4442, Form 8379, injured spouse worksheet, Form 1310, Form 843, etc. (this list is not all-inclusive)
- Box 9, Interest (mark appropriate box)
- Box 11, By Pass Indicator (BPI) - Enter a BPI 0 or 3. If the BPI is 3, you must verify that no debt exists and notate the following: BFS contact name, date of contact and no TOP debt. This statement must appear in the "Other Remarks" box on the Form 3753. Exception: Form 8038CP and Department of Justice Cases are not subject to offset.
- Box 13, IAT Tool DMER Bypass - DMER Print Attached-The initials of the manager who signed the DMER Bypass document must be entered.
- Box 17, All items Above completed - Verify that all applicable items in Section I - Account Information, is completed.

Verify the following information in Section III (Interest Computation) of the Form 3753:

- Input the interest "To" date and the interest amount
- Input "Original Interest" in Section IV- Other Remarks if an original amount of interest will be issued.
- Check the Interest Computation Attached box "Yes" and attach a copy of the CC COMPA print or ACT/DMI Report 490 indicating the applicable interest computation. If not required to calculate interest, then check the Interest Computation Attached box "No".
- See IRM 20.2.4.8.2, Manual Refunds, for more information on computing credit interest

Verify the following information in Section IV (Other Remarks) of the Form 3753:

- Remarks (to explain the reason for the manual refund)

**Note: If the RSED is expired**, a notation must be included in the Remarks section to state the Statute issue has been reviewed and the credit is available for refund. Notations must be clear and can include **“Timely filed, No RSED Issue” or “RSED allowable”**. Before initiating the manual refund, you must determine the credit availability.

- Initiating BOD. (mark appropriate box)

Verify the following information in Section V (Manual Refund Approval) of the Form 3753:

- Box 1, Digital Signature of approving official - A “SEID” digital signature format must be used on Form 3753. (The digital signature must include the SEID and name of the approving official on the active Form 14031 - Section II on file.)

**Reminder:** See IRM 3.17.79.3.2.3, Manual Refund Digital Signature Requirement, for required authorized digital signature format on Form 3753.

- Box 2, Name of originator -
- Box 2a, SEID

**Note:** A SEID always ends with the letter **“B”** and **does not contain** any vowels.

- Box 3, Date
- Box 4, Phone Number Must be the managers phone number of the request originator. (The telephone number must be an internal telephone number, not a toll-free number, in order for the accounting function to contact the generating area if necessary)

**Exhibit 21.4.4-3(4) - To include missing information, included for Section I (Account information) of the Form 3753: Box 10b to verify the , refund amount with source document amount; Section II (Manual Refund Authority) of the Form 3753: Box 3, 4, 5, 6, 9, 11,13,& 17; Section III (Interest Computation) of the Form 3753: Interest Computation Attached box; Section V (Manual Refund Approval) of the Form 5792: Box 2a & Box 4 as items to be verified on Form 3753 when creating or reviewing the form.**

Thorough research is required on **all** manual refunds prior to issuance.

1. Prior to issuing manual refunds, initiators must review account information and take actions such as:
  - Determine if the account is subject to offset by Bureau of the Fiscal Service Treasury Offset Program (TOP) or other tax obligations.
  - Use appropriate hold codes or posting delay codes as applicable.
  - Use TC 570 with credit transfers.
  - Enter appropriate computer condition codes (CCC) with an original return.
  - Use IDRS to ensure no other site or employee has issued a duplicate refund (TC 840), TC 971 AC 664, or that a refund has already generated (TC 846). The presence of a TC 971 AC 664 indicates that a Form 3753 is in process. If a generated refund will be issued within two cycles, do not issue a manual refund. It is necessary that prepaid credits claimed by the taxpayer are available for refund and that the taxpayer does not have any outstanding balances.
  - Research freeze codes or IDRS control bases assigned to another IRS employee. If accounts are controlled, take no further action to release the freeze or control base without contacting that employee first.
  - A-U Freeze (Erroneous Refund Freeze) requires contact with the Erroneous Refund function and documentation of approval by the Erroneous Refund function in the remarks section of the Form 5792 / Form 3753. Master File displays a TC 844 at times with a TC 700, Document Code 58 in the DLN.

These accounts are being monitored by the Erroneous Refund function (SP Accounting Operations) to recover an unassessed erroneous refund. The TC 700 Document Code 58 is input by Accounting to prevent erroneous billing notices and will compensate injured taxpayers from a general ledger account. Transcripts (TRANS 844) generate to the Erroneous Refund function for applying credits that become available on accounts at the controlling SP Center.
  - Review IMFOL/BMFOL. Determine whether a direct deposit was already issued to a bank account.
  - Ensure erroneous refunds are not released during BMF accelerated cycles (generally occurs during the end of May, September and October). Refund intercepts (stopping refunds via IDRS CC NOREF) are not possible during accelerated cycles.

2. The table below summarizes the basic research required for all manual refunds (those issued on Form 5792, Request for IDRS Generated Refund (IGR), and Form 3753, Manual Refund Posting Voucher):

**IDRS Research Required on All Manual Refunds.**

Verify:

- TIN
- MFT and Tax Period
- Payee name and address
- Debt indicators (TOP offset), XREF TINs, TC 130 Indicator

The following information **must** be attached to the manual refund form:

- Sufficient documentation to justify issuing the manual refund (for example: taxpayer correspondence, internal transcript, copy of Form 1040X, Form 1045, Form 4442, Form 8379 or the injured spouse worksheet if applicable, Form 1310, Form 843, the taxpayer's hardship documentation or a signed statement from the Local Taxpayer Advocate (LTA) approving the taxpayer's hardship refund request, etc.)
- CC COMPA or Automated Computation Tool (ACT)/Decision Modeling Inc. (DMI) Report 490 (if interest was calculated)
- CC ENMOD (only if a pending name or address change is indicated)
- If the original return was coded with CCC 3, was a **U** coded return (Form 1040), or Computer Condition Code X (Form 1120) is present on IDRS which means the original return was unprocessable due to no reply from a correspondence sent from the error resolution area. The RPD must be notated in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation to the manual refund. If a previous adjustment was input to the module that contained a RPD, then a copy of the REQ54 screen is not needed, it will be reflected on CC IMFOLR/BMFOLR.
- Generally, unless required by the specific type of manual refund being input all other IDRS prints are not required to be attached to the manual refund request, as the Accounting Functions have access to IDRS and can verify the information.

<ul style="list-style-type: none"> <li>○ Input TC 971 AC 037 as applicable</li> </ul> <p><b>Note:</b> A manual refund cannot be issued to a POA</p> <ul style="list-style-type: none"> <li>○ Verify RSED open/expired</li> <li>○ Research freeze codes</li> <li>○ Review for any pending TCs that would release a TC 570, freeze codes, or the K- freeze set by a HC 1, 2, or 4.</li> </ul>
<p>Verify outstanding balances (OBLs); research all related accounts (IMF, BMF, NMF) for OBLs using the following CCs:</p> <ul style="list-style-type: none"> <li>○ CC SUMRY</li> <li>○ CC TXMOD</li> <li>○ CC IMFOLI/CC BMFOLI</li> <li>○ CC IMFOLT/CC BMFOLT</li> </ul>
<p>Research CC TXMOD for TC 971 AC 664, which indicates a manual refund has been scheduled/issued by the Accounting Function using Form 3753, Manual Refund Posting Voucher.</p>
<p>Review/verify "O" (letter O) coded returns - See Document 6209, IMF Computer Condition Codes. "O" code identifies a pre-settlement manual refund was paid.</p>
<p>Attach offset bypass refund (OBR) or hardship verification, if applicable.</p>
<p>Research CC FFINQ - Requests IMF from the Fact of Filing information file.</p>
<p>Review manual refunds over \$1 Million - Technical unit is required to review credit interest.</p>
<p>Resolve other open controls and receive approval from other functions (if applicable) to process the manual refund.</p>
<p>Input/review for TC 291, TC 295, TC 299, TC 766 with a HC 1, 2, or 4. Input TC 570 as applicable.</p>

3. A review of the sections of Form 5792, Request for IDRS Generated Refund (IGR), is shown below. See IRM 21.4.4.5.1, Preparation of Form 5792, IDRS Generated Refund, for additional information.

**Note: The use of the IAT Manual Refund Tool is mandatory for preparation of manual refund forms and CC RFUNDR input per IRM 21.2.2-2, Accounts Management Mandated IAT Tools.**

## Form 5792 Checklist

Verify the following information in Section I (Account information) of the Form 5792:

- Box 6, TC 840 amount (math verify that box 7 + box 8 = box 6)
- Box 9, Line Number (see IRM 2.4.20, Command Codes RFUND and REFAP)
- Box 11, ULC code
- Box 13, Blocking Series (as applicable)
- Box 14, First Name Line
- Box 18, Street address or P.O. number
- Box 19, City, State, and Zip code
- Box 20, Remarks (to explain the reason for the manual refund)

**Note: If the RSED is expired**, a notation must be included in the Remarks section to state the Statute issue has been reviewed and the credit is available for refund. Notations must be clear and can include **“Timely filed, No RSED Issue”** or **“RSED allowable”**. Before initiating the manual refund, you must determine the credit availability. If the original return was coded with CCC 3, was a **U** coded return (Form 1040), or Computer Condition Code X (Form 1120) is present on IDRS which means the original return was unprocessable due to no reply from a correspondence sent from the error resolution area. The RPD must be notated in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation to the manual refund. If a previous adjustment was input to the module that contained a RPD, then a copy of the REQ54 screen is not needed, it will be reflected on CC IMFOLR/BMFOLR.

- Box 22, DLN of return

Verify the following information in Section II (Manual Refund Authority) of the Form 5792:

- Box 1, c, Handbook Reference - Input the specific IRM that confirms the reason for the manual refund. IRM 21.4.4 cannot be used as the IRM reference for this box.
- Box 3, IDRS and Master File researched for outstanding balances and TC 130
- Box 4, Transcript of debit accounts attached (ONLY if box is checked)

- Box 5, Evidence of Credit Condition (mark appropriate box if applicable)
- Box 6, Necessary back-up documents attached - For example, taxpayer correspondence, internal transcript, copy of Form 1040X, Form 1045, Form 4442, Form 8379, injured spouse worksheet, Form 1310, Form 843, etc. (this list is not all- inclusive)
- Box 7, Verify refund amount with source document amount
- Box 10, By Pass Indicator (BPI) - Confirm the BPI has been input on the adjustment if applicable. See IRM 21.4.6, Refund Offset
- Box, 11, IAT Tool DMER Bypass - DMER Print Attached -The initials of the manager who signed the DMER Bypass document must be entered.
- Box 13, All items above completed - Verify that all applicable items in Section I - Account Information are completed

Verify the following information in Section III (Interest Computation) of the Form 5792:

- Input the interest "To" date and the interest amount, or
- Input "Original Interest" in Section I Box 20 - "Remarks" if an original amount of interest will be issued
- Check the Interest Computation Attached box **Yes** and attach a copy of the CC COMPA print or ACT/DMI Report 490 indicating the applicable interest computation. If not required to calculate interest, then check the Interest Computation Attached box **No**
- See IRM 20.2.4.8.2, Manual Refunds, for information on computing credit interest

Verify the following information in Section IV (Manual Refund Approval) of the Form 5792:

- Box 1, Number of the employee inputting REFUND via IDRS - Must match the information shown in IDRS or the manual refund will be rejected
- Box 2, Request prepared by (Name) -
- Box 2a, SEID - Must match the SEID shown in IDRS or the manual refund will be rejected

**Note:** A SEID always ends with the letter “B” and **does not contain** any vowels.

- Box 3, Phone number - Must be the managers phone number of the request originator. (The telephone number must be an internal telephone number, not a toll-free number, in order for the accounting function to contact the generating area if necessary)
- Box 4, Digital Signature of approving official - A “SEID” digital signature format must be used on Form 5792. (The digital signature must include the SEID and name of the approving official on the active Form 14031 - Section II on file.)

**Reminder:** See IRM 3.17.79.3.2.3, Manual Refund Digital Signature Requirement, for required authorized digital signature format on Form 5792.

4. A review of the sections of Form 3753, Manual Refund Posting Voucher, is shown below. See IRM 21.4.4.5.2, Preparation of the Form 3753, Manual Refund Posting Voucher, for additional information.

**Note: The use of the IAT Manual Refund Tool is mandatory for preparation of manual refund forms per IRM 21.2.2-2, Accounts Management Mandated IAT Tools.**

#### **Form 3753 Checklist**

Verify the following information in Section I (Account Information) of the Form 3753:

- Box 7, Name and address
- Box 9, DLN of return
- Box 10b, TC 840 amount (math verify that box 13 + box 10d = box 10b) -Verify refund amount with source document amount
- Box 11, Make check payable to - If the payee is other than the taxpayer or if the refund is being issued to a different address
- Box 14, Universal Location Code (ULC)
- Box 15, Line number (see IRM 2.4.20, Command Codes RFUND and REFAP)

Verify the following information in Section II (Manual Refund Authority) of the Form 3753:

- Box 1c, Handbook reference - Input the specific IRM reference that confirms the reason for the manual refund. IRM 21.4.4 cannot be used as the IRM reference for this box.
- Box 3, IDRS and Master File researched for outstanding balance and TC 130
- Box 4, Transcript of debit accounts attached (if applicable)
- Box 5, Evidence of credit condition (mark appropriate box)
- Box 6, Necessary back-up documents attached - For example: taxpayer correspondence, internal transcript, copy of Form 1040X, Form 1045, Form 4442, Form 8379, injured spouse worksheet, Form 1310, Form 843, etc. (this list is not all-inclusive)
- Box 9, Interest (mark appropriate box)
- Box 11, By Pass Indicator (BPI) - Enter a BPI 0 or 3. If the BPI is 3, you must verify that no debt exists and notate the following: BFS contact name, date of contact and no TOP debt. This statement must appear in the "Other Remarks" box on the Form 3753. Exception: Form 8038CP and Department of Justice Cases are not subject to offset.
- Box 13, IAT Tool DMER Bypass - DMER Print Attached-The initials of the manager who signed the DMER Bypass document must be entered.
- Box 17, All items Above completed - Verify that all applicable items in Section I - Account Information, is completed.

Verify the following information in Section III (Interest Computation) of the Form 3753:

- Input the interest "To" date and the interest amount
- Input "Original Interest" in Section IV- Other Remarks if an original amount of interest will be issued.
- Check the Interest Computation Attached box "Yes" and attach a copy of the CC COMPA print or ACT/DMI Report 490 indicating the applicable interest computation. If not required to calculate interest, then check the Interest Computation Attached box "No".
- See IRM 20.2.4.8.2, Manual Refunds, for more information on computing credit interest

Verify the following information in Section IV (Other Remarks) of the Form 3753:

- Remarks (to explain the reason for the manual refund)

**Note: If the RSED is expired**, a notation must be included in the Remarks section to state the Statute issue has been reviewed and the credit is available for refund. Notations must be clear and can include “**Timely filed, No RSED Issue**” or “**RSED allowable**”. Before initiating the manual refund, you must determine the credit availability.

- Initiating BOD. (mark appropriate box)

Verify the following information in Section V (Manual Refund Approval) of the Form 3753:

- Box 1, Digital Signature of approving official - A “SEID” digital signature format must be used on Form 3753. (The digital signature must include the SEID and name of the approving official on the active Form 14031 - Section II on file.)

**Reminder:** See IRM 3.17.79.3.2.3, Manual Refund Digital Signature Requirement, for required authorized digital signature format on Form 3753.

- Box 2, Name of originator -
- Box 2a, SEID

**Note:** A SEID always ends with the letter “**B**” and **does not contain** any vowels.

- Box 3, Date
- Box 4, Phone Number Must be the managers phone number of the request originator. (The telephone number must be an internal telephone number, not a toll-free number, in order for the accounting function to contact the generating area if necessary)

**Exhibit 21.4.4-4 - For clarity added Puerto Rico under Ogden SP Accounting.**

**Manual Refund Team Contact Information**

<p><b>Andover, Atlanta, Fresno and Kansas City Contact Information:</b>  Kansas City Submission Processing Center  Manual Refund Function</p> <ul style="list-style-type: none"> <li>• 333 W. Pershing Road  Kansas City, MO 64108</li> <li>• T# 816-499-5902</li> <li>• Email: *TS SP Manual Refunds Kansas City</li> </ul>	<p><b>Austin Contact Information:</b>  Austin Submission Processing Center  Manual Refund Function</p> <ul style="list-style-type: none"> <li>• 3651 S IH HWY 35  Austin, TX 78741</li> <li>• T# 737-800-5026</li> <li>• Email: *TS SP Manual Refunds Austin</li> </ul>
<p><b>Brookhaven, Cincinnati, Memphis, Ogden, Philadelphia and Puerto Rico Contact Information:</b>  Ogden Submission Processing Center  Manual Refund Function</p> <ul style="list-style-type: none"> <li>• 1973 N. Rulon White Blvd.</li> <li>• P.O. Box 9941  M/S 6250  Ogden, UT 84409</li> <li>• T# 801-620-7373</li> <li>• Email: *TS SP Manual Refunds Ogden</li> </ul>	<p>N/A</p>

**Exhibit 21.4.4-5 - For clarity added new section about Manual Refund Reject Dispute Procedures to help limit the confusion, or potential argument, on the process to be followed when a dispute is raised about a manual refund rejection from SP accounting.**

(1) The Submission Processing, Accounting functions are required to reject manual refund requests with errors on Form 5792 and Form 3753 back to the originator and approve as soon as possible, but no later than the next business day following the day of the reject.

(2) A Form 15276, Accounting Operation Manual Refund Reject Feedback, document is issued for EACH rejected manual refund and will provide the following information:

- Command code "RFUNDR" input by employee IDRS number
- Reject date (MM-DD-YYYY)
- BOD of originator

- Name of originator
- SEID of originator
- TIN
- MFT (##)
- Tax period (#####)
- Refund amount (\$#,###,##)
- Rejected by (accounting site)
- Name of approving official
- SEID of approving official

**Note:** Any fields that can't be completed because the information on the Form 3753/Form 5792 is incorrect, or incomplete, are identified on the form as **N/A**.

(3) The entire Manual Refund Form, and all supporting documentation, are reviewed prior to being sent to the originator so that all errors are identified with the initial review and identified in Sections I through Section VII of the form.

**Note:** If a prior Manual Refund Reject is resubmitted, and a previously unidentified error is discovered, the submitting BOD will not be charged with an additional reject. New errors identified on the resubmitted Manual Refund will result in a an additional reject for the submitting BOD.

(4) IRM references are included in the comments area of all applicable sections (Sections I through Section VII) of the form to support the reason for the reject. If more than one defect error is identified within any given section (Sections I through VII) then the **Other** box is checked within the section and all of the individual errors within that section are listed in the comments.

(5) Upon receipt of the Form 15276, the originator will **forward** a copy of the Form 15276 to their Lead along with their response to the reject.

The response will include:

1. If the originator agrees or disagrees with the reject.
2. If agreed, why the rejection occurred and what steps will be taken to ensure the error does not reoccur.  
For example: 800 number listed on Form 5792 or Form 3753 - IAT tool not set correctly, IAT tool has been updated.
3. If disagreed, the reason for disagreement and provide an IRM reference if required IRM was followed but rejection was given.

(6) If the originator agrees with the defect, or the defect was due to an approver's signature error, then once the originator corrects all errors identified by the Accounting Function, **they will resubmit the corrected Manual Refund through the Accounting Function's Organizational Mailbox (OMX)**, and not send it directly to the employee that rejected the original.

**Note:** Any Manual Refund correction sent directly to the employee that rejected the original Manual Refund will not be processed and will result in a DQ transaction.

(7) If the originator does not agree with the reject, the dispute of the Manual Refund reject will be replied to by the **Lead** of the Manual Refund Originator, the Manual Refund Approver, or BOD Point of Contact and will be forwarded to the SP accounting site which issued the reject within 5 days of receiving the reject.

Forward the original reject email, received from the originator, and add the word "Rebuttal" in the Subject line. The original email includes the Form 15276, original Manual Refund Form 3753 or 5792, and the original back-up documentation file, and must be sent by **encrypted e-mail**, but not password protected. The e-mail subject line **MUST** read **EXACTLY** as follows with no exceptions: **Rebuttal MR Reject MM-DD-YYYY**.

**Note:** Manual Refund Originators, Manual Refund Approvers, or BOD Points of Contact **should not** directly contact the Accounting employee that rejected the Manual Refund or the SP Accounting Manual Refund HQ Points of Contact regarding Manual Refund rejects.

(8) The body of the email **MUST** contain the reason why the reject is being disputed, including an IRM reference if applicable.

(9) When disputing a Manual Refund reject, the BOD Point of Contact listed in the chart below should also be copied on the dispute email. This will allow the BOD POC to follow the status of the reject and update their data accordingly.

<b>BOD</b>	<b>Point of Contact</b>
SBSE HQ	*SBSE:CP:CO:BODPOC:MANREF
Whistleblower/ ICE Program	# [REDACTED] #
TAS HQ	*TAS Manual Refund Rejection
TEGE HQ	# [REDACTED] #
TS AM HQ	*TS CAS:AM:BODPOC:MANREF In addition to TS AM HQ, please include the following POCs based off initiating AM Site:

	<ul style="list-style-type: none"> <li>• <b>Andover AM</b> - *TS EEF ANAMC P&amp;A Manual Refund</li> <li>• <b>Atlanta AM</b> - *TS ATL AM MAN REF</li> <li>• <b>Austin AM</b> - &amp;TS AustinAM Manual Refund</li> <li>• <b>Brookhaven AM</b> - &amp;TS:BAMC:P&amp;A-MR</li> <li>• <b>Cincinnati AM</b> - *TS CAMC Campus MRR</li> <li>• <b>Fresno AM</b> - *TS FSC AM Manual Refunds</li> <li>• <b>Kansas City AM</b> - *TS KCAM PA Staff</li> <li>• <b>Memphis AM</b> - *TS MAMC MANUAL REFUNDS</li> <li>• <b>Ogden AM</b> - *TS OAMC PA Staff</li> <li>• <b>Philadelphia AM</b> - *TS PAMC Manual Refund Rejects</li> <li>• <b>Puerto Rico AM</b> - *TS PRTS/Manual Refunds</li> <li>• <b>IDTVA AM</b> - &amp;TS AM IDTVA Manual Refund Reject</li> </ul>
TS SP HQ	<p>Manual Refund Headquarter Contacts</p> <p><b>Note:</b> The Manual Refund Headquarter Contacts should only be included on Manual Refund reject emails when the Manual Refund being rejected was initiated by Submission Processing.</p>
TS RICS HQ	<p># [REDACTED] ## [REDACTED] ## [REDACTED]</p> <p># [REDACTED]</p>
TS :CARE:FA	<p># [REDACTED] # (Location is Atlanta, GA) # [REDACTED] ## [REDACTED] #</p>
Appeals	<p># [REDACTED] #</p>