IRM PROCEDURAL UPDATE

DATE: 04/01/2026

NUMBER: ts-21-0426-0382

SUBJECT: Various Changes to Refund Trace

AFFECTED IRM(s)/SUBSECTION(s):

CHANGE(s):

IRM 21.4.2.3.1(4) - For consistency added instructions to include guidance on receiving Spanish correspondence and/or Spanish Form 3911. SERP Feedback 37447.

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

Note: If Spanish language correspondence is received outside of the Spanish Correspondence queue, reassign the case to the Refund Inquiry Site Specialized number for Spanish Correspondence see Refund Inquiry Site Specialized Holding Numbers, located on SERP under the Who/Where tab. If working cases in the Spanish Correspondence queue, issue a reply using the Spanish version of the appropriate C-Letter if one is available.

IRM 21.4.2.3.2(2) - Updated to remove outdated information, subsequent paragraphs are renumbered.

(2) Refund Inquiry employees must obtain a unique "login" through Business Entitlement Access Request System (BEARS) requesting PROD USER ANMF SSO RESEARCH (AUTOMATED NON MASTER FILE SSO).

IRM 21.4.2.3.2(3) - For clarity updated information for requesting ANMF access through BEARS.

(3) The ANMF allows employees to read any entity or transaction on the file by following the instructions displayed with the "Research NMF" option.

a. With the "Query" command, employees can research for a desired entity by entering the DLN or TIN, MFT, and tax period of the desired record. If only partial information is available, enter the data for any fields shown on the screen page for the record you need.
b. Use the "NMF Transcript" option to request a printed transcript (not a certified transcript) that will be delivered from the NMF unit on the following day. The ANMF system does not provide the "print screen" capability that would allow you to copy what you see on the research screen.

IRM 21.4.2.4.1(3) - For clarity updated to include the information about choosing the appropriate closing paragraph and to remove the number of days it is taking to close IDT cases. SERP Feedback 36941 and 371074

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

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

IRM 21.4.2.4.1(5) - For clarity separated procedures for no return is posted and TPP or MFT32 indicators are present from paragraph 4 no return is posted. This provides clear procedures for the two different scenarios which have different resolutions. Subsequent paragraphs are renumbered. SERP Feedback 37367.

(5) If no return is posted and unresolved TPP indicators or indicators are present for MFT 32 follow procedures outlined in IRM 21.5.6.4.9.1, E- Freeze Procedures for Unresolved Taxpayer Protection Program (TPP) Issues, paragraphs 3, 4, 6 and 7

IRM 21.4.2.4.1(6) - For consistency added procedures to refer reader to IRM 21.3.3.4, Quality and Timely Responses for complete response to taxpayer.

(6) For paper inquiries, accept a written statement for CC CHKCL input provided all criteria in IRM 21.4.2.4 (5) are met and the correspondence is signed by the taxpayer or their authorized Power of Attorney (POA) on Form 2848 . For joint returns, both taxpayers must sign.
If criteria is not met, or the correspondence is not signed, reply to the correspondence and advise the taxpayer to file Form 3911, Taxpayer Statement Regarding Refund, which is available through the internet on IRS.gov. Using AMS or Correspondence Imaging Inventory (CII) case note, input the following history item on the account -**"Form 3911 needed"**. When responding to the taxpayers correspondence, follow procedures in IRM 21.3.3.3.4 , Quality and Timely Responses.

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

a. If a Form 3911 is scanned into CII, review the form for completeness. Form 3911 should have lines 1,2,3, and 7, as well as appropriate signatures, to be considered complete. For joint returns, both taxpayers must sign.
   If Form 3911 is incomplete, correspond for the missing information following procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund.
   Update CC ENMOD if an address change is required.

b. If paper refund is **less than** one year old or refund was direct deposit, follow procedures in IRM 21.4.2.4.2, Input Command Code (CC) CHKCL, to input CC CHKCL.

Note: A control base must remain **open** with Refund Inquiry pending the trace process, which can take up to 120 days for direct deposits and 6 weeks for paper checks.
If you are **not** a Refund Inquiry employee, after completing the CC CHKCL input take the following actions:
-if IAT controlled to the Refund Inquiry holding number, then re-control IDRS to match the CII “Assigned To” field
-update the “Doc Type” to **Refund Inquiry Correspondence**
-update the “Category” to **3911** (if Form 3911 is attached to CII) or **RFIQ** (if no Form 3911 is attached)
-update the “Program” to **01040**
-reassign the case to the Refund Inquiry Site Specialized number of your affiliated Refund Inquiry (RI) Unit. Puerto Rico cases should be reassigned to Brookhaven, and Jacksonville to Atlanta until further notice.
For holding numbers see Refund Inquiry Site Specialized Holding Numbers, located on SERP under the Who/Where tab.
Refund Inquiry will continue monitoring the account and take required next actions.

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

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

d. If a Form 3911 is received in Refund Inquiry requesting a trace be completed on an account for which either no refund has been issued or the refund in question is not posted, take the following actions:
- Research the account including CII and IDRS to determine any account issues which may indicate why no refund has posted.
- If an open CII case is found link the refund inquiry case to the open CII case. Follow procedures in IRM 21.3.3.4.2.1 , Use of 86C Letter - Referring Taxpayer Inquiry/Forms to Another Office, and if required send an 86C letter to advise taxpayer their correspondence is being transferred to another office (outside your directorate) for resolution before closing your CII case.
- If no open CII case is found and additional documentation attached to the Form

3911 identifies the case as an adjustment type case, send the case to your work leader for referral to the ICM to have the case reassigned to a team that can work the specific inventory.
- If no open CII case is found, no additional documentation is attached to the Form 3911 and the case is not identified as an adjustment type case, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account or that the refund was not issued on the account.

e. If a refund is identified and the time frame in IRM 21.4.2.4 (5) has not been met and a trace cannot be started, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account. For physical paper Form 3911, destroy the Form 3911 following procedures in IRM 21.5.1.4.10, Classified Waste. For CII cases, after capturing the **request completed** screen of CC LETER, close your case.

f. If forwarding a physical paper Form 3911 to another Service Center with an open Refund Inquiry Unit control, create a history item stating **"39112XX"** (XX=SC), using CC ACTON. See note above for a listing of SC abbreviations to be used.

g. For specific guidance for handling CII cases, see IRM 21.5.1.5, Correspondence Imaging Inventory (CII) Procedures.

IRM 21.4.2.4.1(6) - For clarity expanded on what to research on account to include IDRS and to include additional information attached to Form 3911.

(6) For paper inquiries, accept a written statement for CC CHKCL input provided all criteria in IRM 21.4.2.4 (5) are met and the correspondence is signed by the taxpayer or their authorized Power of Attorney (POA) on Form 2848 . For joint returns, both taxpayers must sign.
If criteria is not met, or the correspondence is not signed, reply to the correspondence and advise the taxpayer to file Form 3911, Taxpayer Statement Regarding Refund, which is available through the internet on IRS.gov. Using AMS or Correspondence Imaging Inventory (CII) case note, input the following history item on the account -**"Form 3911 needed"**. When responding to the taxpayers correspondence, follow procedures in IRM 21.3.3.3.4 , Quality and Timely Responses.

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

a. If a Form 3911 is scanned into CII, review the form for completeness. Form 3911 should have lines 1,2,3, and 7, as well as appropriate signatures, to be considered

complete. For joint returns, both taxpayers must sign.
If Form 3911 is incomplete, correspond for the missing information following procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund.
Update CC ENMOD if an address change is required.

b. If paper refund is **less than** one year old or refund was direct deposit, follow procedures in IRM 21.4.2.4.2, Input Command Code (CC) CHKCL, to input CC CHKCL.

   Note: A control base must remain **open** with Refund Inquiry pending the trace process, which can take up to 120 days for direct deposits and 6 weeks for paper checks.
   If you are **not** a Refund Inquiry employee, after completing the CC CHKCL input take the following actions:
   -if IAT controlled to the Refund Inquiry holding number, then re-control IDRS to match the CII “Assigned To” field
   -update the “Doc Type” to **Refund Inquiry Correspondence**
   -update the “Category” to **3911** (if Form 3911 is attached to CII) or **RFIQ** (if no Form 3911 is attached)
   -update the “Program” to **01040**
   -reassign the case to the Refund Inquiry Site Specialized number of your affiliated Refund Inquiry (RI) Unit. Puerto Rico cases should be reassigned to Brookhaven, and Jacksonville to Atlanta until further notice.
   For holding numbers see Refund Inquiry Site Specialized Holding Numbers, located on SERP under the Who/Where tab.
   Refund Inquiry will continue monitoring the account and take required next actions.

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

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

d. If a Form 3911 is received in Refund Inquiry requesting a trace be completed on an account for which either no refund has been issued or the refund in question is not posted, take the following actions:
   - Research the account including CII and IDRS to determine any account issues which may indicate why no refund has posted.
   - If an open CII case is found link the refund inquiry case to the open CII case. Follow procedures in IRM 21.3.3.4.2.1 , Use of 86C Letter - Referring Taxpayer Inquiry/Forms to Another Office, and if required send an 86C letter to advise taxpayer their correspondence is being transferred to another office (outside your directorate) for resolution before closing your CII case.
   - If no open CII case is found and additional documentation attached to the Form 3911 identifies the case as an adjustment type case, send the case to your work leader for referral to the ICM to have the case reassigned to a team that can work the specific inventory.
   - If no open CII case is found, no additional documentation is attached to the Form 3911 and the case is not identified as an adjustment type case, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account or that the refund was not issued on the account.

e. If a refund is identified and the time frame in IRM 21.4.2.4 (5) has not been met and a trace cannot be started, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account. For physical paper Form 3911, destroy the Form 3911 following procedures in IRM 21.5.1.4.10, Classified Waste. For CII cases, after capturing the **request completed** screen of CC LETER, close your case.

f. If forwarding a physical paper Form 3911 to another Service Center with an open Refund Inquiry Unit control, create a history item stating **"39112XX"** (XX=SC), using CC ACTON. See note above for a listing of SC abbreviations to be used.

g. For specific guidance for handling CII cases, see IRM 21.5.1.5, Correspondence Imaging Inventory (CII) Procedures.

IRM 21.4.2.4.4(1) - For clarity provided updated procedures for sending Form 4442/e-4442 to Refund Inquiry when no control base is present.

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

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

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

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

If actions below show a Form 4442/e-4442, Inquiry Referral is necessary, then, send a referral to the Refund Inquiry Unit which controls the case, or to your affiliated Refund Inquiry (RI) unit if there is no current control base. Puerto Rico will use the Brookhaven Campus RI unit as their affiliated RI unit for IMF cases and Cincinnati Campus RI unit for BMF cases.

Note: When sending Form 4442/e-4442, Inquiry Referral, per the chart below:
Select **Referral Type**: "IRM", **IRM Category**: "Refund", **Sub-category**: "Refund Trace-Subsequent Contact" and **Reason**: "Other or Complex Issue/Training Specialization". Under notes section, include pertinent information. Verify taxpayer's telephone number and address. Advise the taxpayer to expect a response within **30 days**.

Reminder: Prior to sending a referral to any Refund Inquiry Unit, probe the taxpayer to determine if they have received a letter with instructions to follow. If the taxpayer has received a letter about the refund they are calling about, attempt to secure the information via fax while on the call if unable to fax then encourage the taxpayer to follow the direction given in the letter received.
Documentation secured should be attached to the CII case from which it was sent when possible, if the case is no longer open, forward the documentation to the Refund Inquiry team as indicated above.

Row	If	And	Then
1	Taxpayer calls to check the status of their refund trace	The refund was issued as a paper check	1. Research IDRS to determine if a TC 971 AC 011, for the refund in question, is posted after the TC 840 or TC 846 date. If TC 971 AC 011 is **not** found: For IMF see IRM 21.4.2.4, Refund Trace Actions. For BMF refunds **which do not meet oral statement criteria**. Follow the procedures in IRM 21.4.2.4.1 (1),

			Form 3911, Taxpayer Statement Regarding Refund. 2. If TC 971 AC 011 **is** found, research to determine the disposition code of the claim. Follow the procedures for the appropriate disposition code. See Exhibit 21.4.2-5, Disposition and Status Codes — Additional Action Time Frames, for more information. 3. If it has been longer than six weeks since the posting of TC 971 AC 011 and there is no disposition code or you cannot resolve the taxpayer's inquiry, send Form 4442/e-4442 to the Refund Inquiry Unit following instructions above.
2	Taxpayer calls to check the status of their refund trace	The refund was issued as a direct deposit	1. Research IDRS to determine if a TC 971 AC 011, for the refund in question, is posted after the TC 840 or TC 846 date, if TC 971 AC 011 is **not** found: For IMF see IRM 21.4.2.4, Refund Trace Actions. For BMF refunds **which do not meet oral statement criteria**. Follow the procedures in IRM 21.4.2.4.1 (1), Form 3911, Taxpayer Statement Regarding Refund. 2. If TC 971 AC 011 **is** found, and it has been **less than 90** days from the posting of TC 971 AC 011, **advise** the taxpayer banks are allowed up to **90 days** to respond to our request for information, from the date of the CC CHKCL input. **Note:** While banks may have 90 days to respond, it may take up to 120 days for resolution.

3	Taxpayer calls to check the status of their refund trace	The refund was issued as a direct deposit	1. Research IDRS to determine if a TC 971 AC 011, for the refund in question, is posted after the TC 840 or TC 846 date. If TC 971 AC 011 is **not** found: For IMF see IRM 21.4.2.4, Refund Trace Actions. For BMF refunds **which do not meet oral statement criteria**. Follow the procedures in IRM 21.4.2.4.1 (1), Form 3911, Taxpayer Statement Regarding Refund. 2. If TC 971 AC 011 is found, and it has been **90 days or more** from the posting of TC 971 AC 011, research IDRS to determine the disposition code of the claim. Follow the procedures for the appropriate disposition code. See Exhibit 21.4.2-5, Disposition and Status Codes — Additional Action Time Frames, for more information. 3. If there is no disposition code or you cannot resolve the taxpayer's inquiry, send Form 4442/e-4442 to the Refund Inquiry Unit following instructions above. .
4	Taxpayer finds their paper refund check after Form 3911, Taxpayer Statement Regarding Refund, was sent, or a refund trace was initiated per oral statement authority	no content	1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame. **Note:** A refund trace cannot be interrupted if the campus deadline to "DQ" the trace has passed. Per IRM 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input. 2. If it is too late to cancel the trace and the trace was valid, advise the taxpayer to wait for a replacement check and return the original when the

			replacement is received. If the original check is found and cashed, advise the taxpayer to return the replacement check. See IRM 21.4.3.5.4, Returned Refund Check Procedures, for information. Input a History Item on CC TXMOD saying **"CHKFOUND"**. 3. If the CC CHKCL was input today and the TERUP can be completed (this action requires same day contact with the site that completed the input of CC CHKCL), advise the taxpayer the refund trace can be cancelled, and the check can be cashed.
5	Taxpayer locates their direct deposit refund after Form 3911, Taxpayer Statement Regarding Refund, was sent, or a refund trace was initiated per oral statement authority	no content	1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame. **Note:** A refund trace cannot be interrupted if the campus deadline to "DQ" the trace has passed. Per IRM 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input. 2. If it is too late to cancel the trace and the trace was valid, advise the taxpayer to contact their bank about the trace and request assistance. Input a History Item on CC TXMOD saying **"DEPFOUND"**. 3. If the CC CHKCL was input today and the TERUP can be completed (this action requires same day contact with the site that completed the input of CC CHKCL), advise the taxpayer the refund trace can be cancelled, and the direct deposited funds can be used.

6	Taxpayer received FS Form 1133, Claim Against the United States for the Proceeds of a U.S. Treasury Check, from the Bureau of the Fiscal Service (BFS)	Check was cashed by someone other than the taxpayer	**Advise** the taxpayer to complete the claim form (FS Form 1133) and return it to the Bureau of the Fiscal Service (BFS) to pursue the claim. **Note:** If the taxpayer needs assistance with FS Form 1133, provide the taxpayer with the BFS Check Claims Branch toll-free number, 855-868-0151 between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. Advise to press option 1, then option 1 again. Both English and Spanish speaking assistance is available on the Check Claims toll free number.
7	Taxpayer received FS Form 1133, Claim Against the United States for the Proceeds of a U.S. Treasury Check, from the Bureau of the Fiscal Service (BFS)	Check attached to the FS Form 1133 does not belong to the taxpayer	**Advise** the taxpayer to contact the BFS Check Claims Branch toll-free number, 855-868-0151 between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday to report the incorrect check received. Advise to press option 1, then option 1 again. Both English and Spanish speaking assistance is available on the Check Claims toll free number.
8	Taxpayer received FS Form 1133, Claim Against the United States for the Proceeds of a U.S. Treasury Check, from the Bureau of the Fiscal Service (BFS)	Does not wish to pursue the claim	**Advise** the taxpayer no further action is required. Taxpayer may keep the copy of the check for personal records.
9	Account shows category PAID	Taxpayer says they did not receive the FS Form 1133	1. Research CII for a closed refund trace case. If found determine if FS Form 1133 has been attached, if attached provide taxpayer with a copy either by mail or fax. 2. If no prior CII case is found or FS Form 1133 is not attached to a prior CII case, then **advise** the taxpayer to contact the BFS Check Claims Branch toll-free number, 855-868-0151

			between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday to request FS Form 1133 be sent to them. Advise to press option 1, then option 1 again. Both English and Spanish speaking assistance is available on the Check Claims toll free number.
10	Taxpayer finds the original check	Also received a replacement check	**Advise** the taxpayer to return the original as soon as possible. See IRM 21.4.3.5.4, Returned Refund Check Procedures, for information. Input a History Item on CC TXMOD saying "CHKFOUND".
11	Taxpayer sends correspondence to check the status of their refund trace	A TC 971 AC 011 is posted after the TC 846 date	1. Use information from the boxes above to research the account. 2. Follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the current status of their refund trace. For CII cases, after capturing the **request completed** screen of CC LETER, close your case.
12	Taxpayer's reply to 206C letter requesting additional information is received in CII	A TC 971 AC 011 is posted after the TC 846 date	Update document type to **Refund Inquiry Correspondence**, category 3911, and program code 01040. Reassign the case to the Refund Inquiry Site Specialized number based on the first 2 digits of the TC 971 AC 011 DLN. For holding numbers see Refund Inquiry Site Specialized Holding Numbers, located on SERP under the Who/Where tab. **Reminder:** If previous claim can be found in CII, link new correspondence to original claim prior to reassignment.
13	Taxpayer's completed FS Form 1133 is received in CII	A TC 971 AC 011 is posted after the TC 846 date	Update document type to **Refund Inquiry Correspondence**, category 3911, and program code 01040. Reassign the case to the Refund Inquiry Site Specialized number based on the first 2 digits of the TC 971 AC

			011 DLN. For holding numbers see Refund Inquiry Site Specialized Holding Numbers, located on SERP under the Who/Where tab. **Reminder:** If previous claim can be found in CII, link new correspondence to original claim prior to reassignment.
14	Taxpayer was issued a replacement check by BFS	Taxpayer says they did not receive the replacement check	**Advise** the taxpayer to contact the BFS Check Claims Branch toll-free number, 855-868-0151 between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday to request FS Form 1133 be sent to them. Advise to press option 1, then option 1 again. Both English and Spanish speaking assistance is available on the Check Claims toll free number.
15	Taxpayer received Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check, from the IRS	Check was cashed by someone other than the taxpayer	1. **Advise** the taxpayer to complete the claim form (Form 13818) and return it to the address indicated on page one of the document. If the taxpayer no longer has page one, provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab. 2. **Advise** the taxpayer to allow **45 - 60 days**, from the date the Form 13818 is received to receive a determination from the IRS.
16	Taxpayer received Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check, from the IRS	Check attached to the Form 13818 does not appear to belong to the taxpayer	1. Ask the taxpayer to read to you the following information from the copy of the check they received; the four digit symbol number and eight digit check number from the upper right corner of the check located directly under the words "Check No".

			2. Using this information research CC IMFOLC to determine if the account associated to the check belongs to the taxpayer. If it **does**, advise the taxpayer to complete the Form 13818 and return it to the IRS as instructed. 3. If the account does **not** belong to the taxpayer, send Form 4442/e-4442 to the Refund Inquiry Unit following instructions above. Advise the Refund Inquiry of the incorrect check copy being received, and request a new copy be forwarded to the taxpayer. Then, follow procedures in IRM 21.1.3.2.2, Authorized and Unauthorized Disclosures to report the inadvertent unauthorized disclosure.
17	Taxpayer received Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check, from the IRS	Does not wish to pursue the claim	**Advise** the taxpayer no further action is required. Taxpayer may keep the copy of the check for personal records.
18	Taxpayer has returned Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check, from the IRS	Is requesting an update on their refund	**Advise** the taxpayer to allow **45 - 60 days**, from the date the Form 13818 is received to receive a determination from the IRS. If it has been longer than 60 days since the Form 13818 has been received (indicated by an open control with category 13818) and there is no indication of activity on the account, send Form 4442/e-4442 to the Refund Inquiry Unit following instructions above.

Note: If you are unable to determine where an employee is located, refer to the IUUD:IDRS UNIT & USR DATABASE and Discovery Directory. When faxing Form 4442/e-4442, you must use the fax number provided in the IRM if one is available. If a fax number is not available, refer to the fax number for the appropriate function shown on the Form 4442

Referral Fax Numbers on the SERP Who/Where page. For additional information about preparing Form 4442/e-4442 and sending to the responsible Refund Inquiry function, see IRM 21.3.5.4.3, How to Transmit/Route Referrals to Another Office/Function.

IRM 21.4.2.4.4(1) - For clarity provided updated procedures for response to taxpayer calling about Form 13818 in boxes 15, 16, 17 and 18. SERP Feedbacks 37371 and 37398.

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

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

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

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

If actions below show a Form 4442/e-4442, Inquiry Referral is necessary, then, send a referral to the Refund Inquiry Unit which controls the case, or to your affiliated Refund Inquiry (RI) unit if there is no current control base. Puerto Rico will use the Brookhaven Campus RI unit as their affiliated RI unit for IMF cases and Cincinnati Campus RI unit for BMF cases.

Note: When sending Form 4442/e-4442, Inquiry Referral, per the chart below:
Select **Referral Type**: "IRM", **IRM Category**: "Refund", **Sub-category**: "Refund Trace-Subsequent Contact" and **Reason**: "Other or Complex Issue/Training Specialization". Under notes section, include pertinent information. Verify taxpayer’s telephone number and address. Advise the taxpayer to expect a response within **30 days**.

Reminder: Prior to sending a referral to any Refund Inquiry Unit, probe the taxpayer to determine if they have received a letter with instructions to follow. If the taxpayer has received a letter about the refund they are calling about, attempt to secure the information via fax while on the call if unable to fax then encourage the taxpayer to follow the direction given in the letter received.
Documentation secured should be attached to the CII case from which it was sent when

possible, if the case is no longer open, forward the documentation to the Refund Inquiry team as indicated above.

Row	If	And	Then
1	Taxpayer calls to check the status of their refund trace	The refund was issued as a paper check	1. Research IDRS to determine if a TC 971 AC 011, for the refund in question, is posted after the TC 840 or TC 846 date. If TC 971 AC 011 is **not** found: For IMF see IRM 21.4.2.4, Refund Trace Actions. For BMF refunds **which do not meet oral statement criteria**. Follow the procedures in IRM 21.4.2.4.1 (1), Form 3911, Taxpayer Statement Regarding Refund. 2. If TC 971 AC 011 **is** found, research to determine the disposition code of the claim. Follow the procedures for the appropriate disposition code. See Exhibit 21.4.2-5, Disposition and Status Codes — Additional Action Time Frames, for more information. 3. If it has been longer than six weeks since the posting of TC 971 AC 011 and there is no disposition code or you cannot resolve the taxpayer's inquiry, send Form 4442/e-4442 to the Refund Inquiry Unit following instructions above.
2	Taxpayer calls to check the status of their refund trace	The refund was issued as a direct deposit	1. Research IDRS to determine if a TC 971 AC 011, for the refund in question, is posted after the TC 840 or TC 846 date, if TC 971 AC 011 is **not** found: For IMF see IRM 21.4.2.4, Refund Trace Actions. For BMF refunds **which do not meet oral statement criteria**. Follow the procedures in IRM 21.4.2.4.1 (1),

			Form 3911, Taxpayer Statement Regarding Refund. 2. If TC 971 AC 011 **is** found, and it has been **less than 90** days from the posting of TC 971 AC 011, **advise** the taxpayer banks are allowed up to **90 days** to respond to our request for information, from the date of the CC CHKCL input. **Note:** While banks may have 90 days to respond, it may take up to 120 days for resolution.
3	Taxpayer calls to check the status of their refund trace	The refund was issued as a direct deposit	1. Research IDRS to determine if a TC 971 AC 011, for the refund in question, is posted after the TC 840 or TC 846 date. If TC 971 AC 011 is **not** found: For IMF see IRM 21.4.2.4, Refund Trace Actions. For BMF refunds **which do not meet oral statement criteria**. Follow the procedures in IRM 21.4.2.4.1 (1), Form 3911, Taxpayer Statement Regarding Refund. 2. If TC 971 AC 011 is found, and it has been **90 days or more** from the posting of TC 971 AC 011, research IDRS to determine the disposition code of the claim. Follow the procedures for the appropriate disposition code. See Exhibit 21.4.2-5, Disposition and Status Codes — Additional Action Time Frames, for more information. 3. If there is no disposition code or you cannot resolve the taxpayer's inquiry, send Form 4442/e-4442 to the Refund Inquiry Unit following instructions above. .

4	Taxpayer finds their paper refund check after Form 3911, Taxpayer Statement Regarding Refund, was sent, or a refund trace was initiated per oral statement authority	no content	1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame. **Note:** A refund trace cannot be interrupted if the campus deadline to "DQ" the trace has passed. Per IRM 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input. 2. If it is too late to cancel the trace and the trace was valid, advise the taxpayer to wait for a replacement check and return the original when the replacement is received. If the original check is found and cashed, advise the taxpayer to return the replacement check. See IRM 21.4.3.5.4, Returned Refund Check Procedures, for information. Input a History Item on CC TXMOD saying **"CHKFOUND"**. 3. If the CC CHKCL was input today and the TERUP can be completed (this action requires same day contact with the site that completed the input of CC CHKCL), advise the taxpayer the refund trace can be cancelled, and the check can be cashed.
5	Taxpayer locates their direct deposit refund after Form 3911, Taxpayer Statement Regarding Refund, was sent, or a refund trace was initiated per oral statement authority	no content	1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame. **Note:** A refund trace cannot be interrupted if the campus deadline to "DQ" the trace has passed. Per IRM 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input. 2. If it is too late to cancel the trace and the trace was valid, advise the

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

	of the Fiscal Service (BFS)		
9	Account shows category PAID	Taxpayer says they did not receive the FS Form 1133	1. Research CII for a closed refund trace case. If found determine if FS Form 1133 has been attached, if attached provide taxpayer with a copy either by mail or fax. 2. If no prior CII case is found or FS Form 1133 is not attached to a prior CII case, then **advise** the taxpayer to contact the BFS Check Claims Branch toll-free number, 855-868-0151 between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday to request FS Form 1133 be sent to them. Advise to press option 1, then option 1 again. Both English and Spanish speaking assistance is available on the Check Claims toll free number.
10	Taxpayer finds the original check	Also received a replacement check	**Advise** the taxpayer to return the original as soon as possible. See IRM 21.4.3.5.4, Returned Refund Check Procedures, for information. Input a History Item on CC TXMOD saying "CHKFOUND".
11	Taxpayer sends correspondence to check the status of their refund trace	A TC 971 AC 011 is posted after the TC 846 date	1. Use information from the boxes above to research the account. 2. Follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the current status of their refund trace. For CII cases, after capturing the **request completed** screen of CC LETER, close your case.
12	Taxpayer's reply to 206C letter requesting additional information is received in CII	A TC 971 AC 011 is posted after the TC 846 date	Update document type to **Refund Inquiry Correspondence**, category 3911, and program code 01040. Reassign the case to the Refund Inquiry Site Specialized number

			based on the first 2 digits of the TC 971 AC 011 DLN. For holding numbers see Refund Inquiry Site Specialized Holding Numbers, located on SERP under the Who/Where tab. **Reminder:** If previous claim can be found in CII, link new correspondence to original claim prior to reassignment.
13	Taxpayer's completed FS Form 1133 is received in CII	A TC 971 AC 011 is posted after the TC 846 date	Update document type to **Refund Inquiry Correspondence**, category 3911, and program code 01040. Reassign the case to the Refund Inquiry Site Specialized number based on the first 2 digits of the TC 971 AC 011 DLN. For holding numbers see Refund Inquiry Site Specialized Holding Numbers, located on SERP under the Who/Where tab. **Reminder:** If previous claim can be found in CII, link new correspondence to original claim prior to reassignment.
14	Taxpayer was issued a replacement check by BFS	Taxpayer says they did not receive the replacement check	**Advise** the taxpayer to contact the BFS Check Claims Branch toll-free number, 855-868-0151 between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday to request FS Form 1133 be sent to them. Advise to press option 1, then option 1 again. Both English and Spanish speaking assistance is available on the Check Claims toll free number.
15	Taxpayer received Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check, from the IRS	Check was cashed by someone other than the taxpayer	1. **Advise** the taxpayer to complete the claim form (Form 13818) and return it to the address indicated on page one of the document. If the taxpayer no longer has page one, provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency. For fax numbers and addresses, see Refund Inquiry Unit

			Addresses, located on SERP under the Who/Where tab. 2. **Advise** the taxpayer to allow **45 - 60 days**, from the date the Form 13818 is received to receive a determination from the IRS.
16	Taxpayer received Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check, from the IRS	Check attached to the Form 13818 does not appear to belong to the taxpayer	1. Ask the taxpayer to read to you the following information from the copy of the check they received; the four digit symbol number and eight digit check number from the upper right corner of the check located directly under the words “Check No”. 2. Using this information research CC IMFOLC to determine if the account associated to the check belongs to the taxpayer. If it **does**, advise the taxpayer to complete the Form 13818 and return it to the IRS as instructed. 3. If the account does **not** belong to the taxpayer, send Form 4442/e-4442 to the Refund Inquiry Unit following instructions above. Advise the Refund Inquiry of the incorrect check copy being received, and request a new copy be forwarded to the taxpayer. Then, follow procedures in IRM 21.1.3.2.2, Authorized and Unauthorized Disclosures to report the inadvertent unauthorized disclosure.
17	Taxpayer received Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check, from the IRS	Does not wish to pursue the claim	**Advise** the taxpayer no further action is required. Taxpayer may keep the copy of the check for personal records.

18	Taxpayer has returned Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check, from the IRS	Is requesting an update on their refund	**Advise** the taxpayer to allow **45 - 60 days**, from the date the Form 13818 is received to receive a determination from the IRS. If it has been longer than 60 days since the Form 13818 has been received (indicated by an open control with category 13818) and there is no indication of activity on the account, send Form 4442/e-4442 to the Refund Inquiry Unit following instructions above.

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

IRM 21.4.2.4.5(2)c - For clarity advised to hold case in suspense for 45 days when Status 11 is received and tax examiner is sending letter 206C to the taxpayer to allow for refund return from BFS.

(2) The following actions occur once the refund trace reveals the check has been cashed:

a. The Bureau of the Fiscal Service (BFS) sends a copy of the check with a FS Form 1133 Claim Form directly to the taxpayer.

b. The taxpayer returns the FS Form 1133 directly to BFS, except in case of Limited Payability.

c. The IRS will receive a Disposition Code "11" and Refund Inquiry will send Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818, with appropriate paragraph. Provide the check information and hold the case in suspense for 45 days.

d. Refund Inquiry will forward subsequent claims received to BFS and notify the taxpayer.

e. Depending on BFS's response, the taxpayer may receive either a letter advising the funds were returned to the IRS, denial letter, or interim response.

Note: Prior to September 2025, a replacement refund check was issued by BFS if the original check was found to have been cashed over forged endorsement.

IRM 21.4.2.4.5(2)e - For clarity updated to advise funds will be retuned to IRS in stead of replacement check being issued to the taxpayer. Also added note to advise of procedures prior to September 2025 for replacement refund checks.

(2) The following actions occur once the refund trace reveals the check has been cashed:

a. The Bureau of the Fiscal Service (BFS) sends a copy of the check with a FS Form 1133 Claim Form directly to the taxpayer.

b. The taxpayer returns the FS Form 1133 directly to BFS, except in case of Limited Payability.

c. The IRS will receive a Disposition Code "11" and Refund Inquiry will send Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818, with appropriate paragraph. Provide the check information and hold the case in suspense for 45 days.

d. Refund Inquiry will forward subsequent claims received to BFS and notify the taxpayer.

e. Depending on BFS's response, the taxpayer may receive either a letter advising the funds were returned to the IRS, denial letter, or interim response.

Note: Prior to September 2025, a replacement refund check was issued by BFS if the original check was found to have been cashed over forged endorsement.

IRM 21.4.2.4.13(4) - For inclusion of prior cases added instruction for cases where a replacement check was issued by BFS. SERP Feedback 36955. To include missing information added instructions for when RIVO is discovered after funds are returned. To correct prior information, updated DLN for reclamation credits received on forgery cases.

(4) If the explanation says "Forgery Established," use CC REQ77 to input TC 971 AC 078 on CC TXMOD. Input the date of the CDN as the transaction date. Monitor the account for posting of the TC 841– Reclamation Credit — block and serial number **88000**, **P-** Freeze.

Input TC 290 for .00 to release refund to the taxpayer. Limit interest to the amount on the original refund by including a TC 770 for .00 or the original credit interest amount along with the original CR-INT-TO-DATE of the original TC 776/770. No additional interest is allowed - 31 U.S.C. § 3343.

Exception: If funds are returned from BFS as result of a refund trace and the module has RIVO involvement follow procedures for Refund Inquiry in IRM 25.23.4-4, Identity Theft (IDT) Functional Routing and Referral Chart.

For cases worked by BFS prior to September 2025, if the CDN indicates BFS issued a replacement check to the taxpayer, notate your case with the replacement check number including the 4-digit check symbol number and the 8-digit check serial number, and close your case

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

IRM 21.4.2.4.13(4) - For clarity of informational only or duplicate CDN added instruction for possible TC 841 posting to account.

(4) If the explanation says "Forgery Established," use CC REQ77 to input TC 971 AC 078 on CC TXMOD. Input the date of the CDN as the transaction date. Monitor the account for posting of the TC 841– Reclamation Credit — block and serial number **88000**, **P-** Freeze. Input TC 290 for .00 to release refund to the taxpayer. Limit interest to the amount on the original refund by including a TC 770 for .00 or the original credit interest amount along with the original CR-INT-TO-DATE of the original TC 776/770. No additional interest is allowed - 31 U.S.C. § 3343.

Exception: If funds are returned from BFS as result of a refund trace and the module has RIVO involvement follow procedures for Refund Inquiry in IRM 25.23.4-4, Identity Theft (IDT) Functional Routing and Referral Chart.

For cases worked by BFS prior to September 2025, if the CDN indicates BFS issued a replacement check to the taxpayer, notate your case with the replacement check number including the 4-digit check symbol number and the 8-digit check serial number, and close your case

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

IRM 21.4.2.4.15.3.1(4) - For consistency added procedures for reclamation credits received in inventory form AMRH.

(1) The Check Forgery Insurance Fund (CFIF) (31 U. S. C. §3343) is a revolving fund established to settle payee claims of non-receipt where the original check has been fraudulently endorsed. The CFIF cannot be used to settle claims when the original refund was direct deposited, and the taxpayer did not receive the refund.

(2) The Bureau of the Fiscal Service (BFS) issues all responses to taxpayers whenever there are claims filed that are the result of the non-receipt of a refund check issued within the past year. Their response includes, reclamation credit returned to IRS for reissuance, denial letters and determination pending letters.

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

(4) Reclamation Credits generated after a refund trace (Form 3911) has been processed and funds have been recovered through the banking system will post to the account with TC 841 with DLN 88000 and a P- freeze posted. When received in AMRH on AM10 transcripts they will be transferred to Refund Inquiry inventory under Doc Type Refund Inquiry Correspondence; Program Code 01040 and Category RECL, for case resolution.

IRM 21.4.2.4.15.5.1 - Updated to include new report names and procedures due to system changes at BFS.

(1) The Bureau of the Fiscal Service (BFS) generates direct deposit case closure information though the generation of the IRS Daily Closure Report (prior to April 17, 2026) or the Teletrace Management Summary Report through Treasury Check Information System (TCIS) Agency Reclamation Dashboard. The report provides a listing of completed direct deposit refund traces. The report is generated as Financial Institutions (FI) respond to the BFS Trace request and cases are closed. These reports assist sites with managing the direct deposit refund trace claim inventory by providing direct link to the posted Trace Response Details received and uploaded to TCIS Claim Details tab. This allows the Refund Inquiry team to manage which cases have received a response for the trace input more efficiently.

Note: BFS will suspend cases in their system if the FI response contains a message such as, "R06 sent", "send R06" or TCIS contains notes that an R06 letter was issued. BFS will hold these case in suspense waiting the FI return of funds. Both the FI response **and** the bank’s response to the R06 letter must be scanned to TCIS before the case can be closed by BFS **and** included on the IRS Daily Closure Report or Agency Reclamation Dashboard. If a case is included on the IRS Daily Closure Report or Agency Reclamation Dashboard without the bank’s final response, contact your local Planning and Analysis liaison with the ACH Trace Number/TCIS Trace Number and request the information be forwarded to BFS for case investigation. Update the case activity to **"R06toBFS"** and continue with normal

Status 09 processing. See Exhibit 21.4.2-2, Disposition Code Chart - Refund Inquiry Employee Actions. Ensure case is not transferred to another site while awaiting resolution from BFS.

Note: If a case has been transferred to another campus, the initiating campus receives a response on their IRS Daily Closure Report for the case and the control remains open in the receiving campus, then the case control should be reassigned back to the initiating campus and the necessary closing actions taken.

Note: The information contained in the Treasury Check Information System (TCIS) Claim Details tab which includes the FS Form 150.1 or FI response contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer.

Exhibit 21.4.2-1(4) - For ease of research moved information about IAT controls from paragraph 8 to paragraph 4, added information for Refund Inquiry to start trace under current control.

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

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

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

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

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

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

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

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

c. Valid TIN.

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

d. Tax return filed is an individual tax return.

e. Taxpayer resides at the address currently on record (CC ENMOD). If the taxpayer has moved from the address on record **DO NOT** change the address unless the taxpayer meets oral statement criteria for changing the address. See IRM 21.1.3.20.1 , IMF and BMF Oral Statement Address Changes, for guidance.
   If you **can** update the address per oral statement, input CC CHKCL using the new address to begin the refund trace.
   If you **cannot** update the address per oral statement, DO NOT input CC CHKCL.
   -Advise the taxpayer that Form 3911 , Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2 , Other Methods of

Obtaining Forms and Publications.
-Advise the taxpayer they can either mail or fax their request. Provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer’s state of residency. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.
-Advise the taxpayer they will be contacted by the Refund Inquiry Unit within **6 weeks for a paper refund check, or 120 days for a direct deposit refund**, from the date the Form 3911 is received.
-If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), DO NOT UPDATE ADDRESS ON CC ENMOD.
-When speaking to the taxpayer or their authorized representative, advise the taxpayer they must sign the Form 3911. For joint returns, both taxpayers must sign. An acceptable signature may be handwritten, electronic or digital.
-If surviving spouse, advise the taxpayer to add **Surviving Spouse** on the decedent’s signature line. See IRM 21.6.6.2.21.2 (1), Processing Decedent Account Refunds, for Form 1310 requirements.

Note: Form 3911 can be used as written documentation to change a taxpayer's address. Upon receipt of Form 3911, update the address and input CC CHKCL. However, if the refund check was returned undelivered by the Postal Service, do not input CC CHKCL. See IRM 21.4.3.5.3, Undeliverable Refund Checks.

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

f. Not a manual refund (TC 840), see IRM 21.4.2-1 (3) below for instruction.

g. Not a mixed entity account.

h. Not a full TOP offset matching the TC 846 amount. If TC 898 matches the TC 846, this is a full TOP offset. See IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset, procedures.

i. No TC 740, TC 841 or TC 843 matching the TC 846 in question. If freeze codes are present, follow freeze release procedures.

j. No TC 971 AC 011 (indicates previous trace) posted after the TC 846 date.

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

(3) If the refund was issued as a manual refund (TC 840), OSA can't be accepted. **DO NOT** input **CC CHKCL**.
-Advise the taxpayer that Form 3911, and Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documents are required in order to trace the missing refund and re-issue the refund if returned.
-Advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications. If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), DO NOT UPDATE ADDRESS ON CC ENMOD. See IRM 21.4.2.4 (5), Refund Trace Actions, for fax options.

(4) After determining the taxpayer meets oral statement criteria or a completed Form 3911 has been received, follow the CC CHKCL procedures to start the refund trace (recertification) process. Annotate AMS with the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund being traced for future reference. Accounts Management employees are required to use the Missing Refund (CHKCL) IAT tool, see IRM 21.2.2-2 , Accounts Management Mandated IAT Tools. This tool assists users with the input of CC CHKCL for situations that meet oral statement criteria and all situations necessary for refund inquiry users. Using the Missing Refund (CHKCL) IAT tool will automatically reassign the control base to the Refund Inquiry (RI) Team serving your site (see paragraph 8 below). A control base must remain **open** with Refund Inquiry pending the trace process, which can take up to 120 days for direct deposits and 6 weeks for paper checks.

Note: Paper refund trace inquiries (e.g., Form 3911, correspondence, etc.) should be worked where received unless the exception in IRM 21.4.2.4, Refund Trace Actions, applies. Assign generated toll free refund cases to your affiliated Refund Inquiry (RI) Unit. Puerto Rico cases should be reassigned to Brookhaven, and Jacksonville to Atlanta until further notice.

Reminder: Refund Inquiry employees begin the trace under the existing CII case control, update CII Category Code as needed to match IDRS.

(5) If the Missing Refund (CHKCL) IAT tool is unavailable, or you are outside Accounts Management, follow the procedures below to manually begin the refund trace process:

(6) Access CC TXMOD for the period in question and open a control base as follows. This base must be created prior to CC CHKCLR input:

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

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

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

   Note: Input of a name or address different from that on CC ENMOD will not update the master file Entity.
e. Line 8 Check Number (used by Refund Inquiry Unit **ONLY**.)
f. Line 9 Overlay T with the type of non-receipt code:
   C = Request for certified photocopy check (no P freeze set).
   D = Destroyed, unendorsed check (no P freeze set).
   E = Lost stolen or destroyed endorsed check (no P freeze set).
   F = Non-entitlement (Used by Refund Inquiry Unit or RIVO only) (P- Freeze set).
   H = Unendorsed check freeze cancellation credit (P- Freeze set).
   J = Non-receipt of substitute check (Used by Refund Inquiry Unit only).
   L = Lost, unendorsed check (no P freeze set).
   N = Non-receipt of refund (no P freeze set).
   P = Request for regular photocopy of check (no P freeze set).
   S = Stolen, unendorsed check (no P freeze set).
   X = Endorsed check freeze cancellation credit (P- Freeze set).
g. Line 9 Refund schedule number (RSN) = YYYYJJJSCTLLLL. On refunds issued in 2003 and later, input the refund schedule number shown on CC TXMOD as "RSN" below the TC 846. On CC IMFOLT the RSN is located to the right of the TC 846. Be sure to **modify** input using the campus number with which you are affiliated.
   YYYY = (1-4 position) Cycle **YEAR** of the refund TC 846. **NOT the TAX PERIOD**.
   JJJ = (5-7 position) Julian date refund is issued.
   SC = (8-9 position) Modify by inputting your affiliated service center.
   T = (10th position) File type "1" for IMF/CADE/CADE 2; "0" for BMF; "3" for CADE (obsolete as of January 1, 2012); "4" for IRAF; "5" for other; "6" for Non-Master File.

LLLL = (11-14 position) Alpha characters; Four blanks for paper refunds; "Z" followed by three blanks for direct deposit; "I" followed by three blanks for International; "ZI" followed by two blanks for International direct deposit.

h. Line 9 Enter "Y" Generate TC 971 this generates a TC 971 AC 011. Only the Refund Inquiry Unit can use "N" for this entry.

i. Line 10 MMYYYY
MMYYYY=Issue date of refund input. Input actual date of the refund
MM= month; **YYYY** = year.
IMF paper refund check and direct deposit refund dates are found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
BMF check date - Add 1 calendar day to the TC 846 date.
BMF direct deposit date - Subtract 6 calendar days from the TC 846 date.
Accelerated cycle check date, see dates in IRM 21.4.2-1 (11) below.

j. Line 10 Type of Payment code (P)
I = IMF
B = BMF
D = IDRS (CC RFUND)
M = Manual refund

k. Line 10 Sequence number of input from 001–999.

l. Line 10 DO = leave blank.

m. Lines 11, 13, and 15 Overlay the dollar signs with the full TC 846 or TC 840 amount of the refund you are tracing, even if a TOP partial offset has reduced the refund amount. If a TC 898 matches the TC 846 or TC 840, DO NOT input CC CHKCL.

n. Lines 11, 13, and 15 split refund indicator (SRI) = Indicates the type of split refund. Values are:
0 - Not a split refund
1 through 3 - Enter the SRI related to the TC 846 shown on account for the refund you are tracing.

(8) Use the control numbers listed below for processing the case:
Overlay CC TXMOD with:
CC ACTON (new line)
C01 (new line)
Reassign Refund Inquiry Unit number
Andover = 0836088888
Atlanta = 0735300044
Austin = 0636099058
Brookhaven = 0136033333

Cincinnati = 0235300000
Kansas City = 0935903000
Fresno = 1036000005
Memphis = 0336000000
Ogden = 0436400005
Philadelphia = 0536022222

Reminder: If after inputting CC CHKCL you determine it was done in error, per IRM 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input.

(9) Advise taxpayer:

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

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

(10) **Category Codes Associated with Command Code (CC) CHKCL**
Upon receipt of cases where oral statement was used, if it has been more than three weeks since the CC CHKCL was input and no disposition code received, the Refund Inquiry Unit,

providing you have enough information to reinput the CC CHKCL without contacting the taxpayer, is to reinput the CC CHKCL. Once the trace is reinput, the refund trace time frames start over again, the TP must allow 6 weeks for paper checks and up to 120 days for direct deposits.

Category Codes	**Definition**	**How Updated**	**When Updated**	**Overaged**
3911	Oral statement/or correspondence received about refund.	CC ACTON	Case controlled or condition identified.	**30** days from received date.
RCTF	CC CHKCL input for check or direct deposit claim.	Computer generated.	When CC CHKCL input.	**30** days from action date.
RFCK	CC CHKCL input for Photocopy.	Computer generated.	When CC CHKCL input.	**30** days from action date.
RFIQ	Correspondence received about refund.	CC ACTON	When case controlled	**45** days from received date

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

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

Exhibit 21.4.2-1(5) - For clarity updated to advise procedures that follow are for use when IAT is not available or outside AM.

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

Caution: Do not initiate a refund trace if there is RIVO involvement or External Lead indicators on the module. See IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA) Tax-Related Cases, for additional information. Also see IRM 21.5.6.4.35.3, -R Freeze Overview For Accounts With Return Integrity Verification

Operations (RIVO) Involvement, for additional information. For External Lead indicators see IRM 25.25.8-2, External Lead Involvement Indicators. If found, follow procedures in IRM 25.25.8.7, Responding to Taxpayer Inquiries.

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

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

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

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

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

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

c. Valid TIN.

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

d. Tax return filed is an individual tax return.

e. Taxpayer resides at the address currently on record (CC ENMOD). If the taxpayer has moved from the address on record **DO NOT** change the address unless the taxpayer meets oral statement criteria for changing the address. See IRM 21.1.3.20.1 , IMF and BMF Oral Statement Address Changes, for guidance.
   If you **can** update the address per oral statement, input CC CHKCL using the new address to begin the refund trace.
   If you **cannot** update the address per oral statement, DO NOT input CC CHKCL.
   -Advise the taxpayer that Form 3911 , Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2 , Other Methods of Obtaining Forms and Publications.
   -Advise the taxpayer they can either mail or fax their request. Provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.
   -Advise the taxpayer they will be contacted by the Refund Inquiry Unit within **6 weeks for a paper refund check, or 120 days for a direct deposit refund**, from the date the Form 3911 is received.
   -If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), DO NOT UPDATE ADDRESS ON CC ENMOD.
   -When speaking to the taxpayer or their authorized representative, advise the taxpayer they must sign the Form 3911. For joint returns, both taxpayers must sign. An acceptable signature may be handwritten, electronic or digital.
   -If surviving spouse, advise the taxpayer to add **Surviving Spouse** on the decedent's signature line. See IRM 21.6.6.2.21.2 (1), Processing Decedent Account Refunds, for Form 1310 requirements.

   Note: Form 3911 can be used as written documentation to change a taxpayer's address. Upon receipt of Form 3911, update the address and input CC CHKCL. However, if the refund check was returned undelivered by the Postal Service, do not input CC CHKCL. See IRM 21.4.3.5.3, Undeliverable Refund Checks.

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

f. Not a manual refund (TC 840), see IRM 21.4.2-1 (3) below for instruction.

g. Not a mixed entity account.

h. Not a full TOP offset matching the TC 846 amount. If TC 898 matches the TC 846, this is a full TOP offset. See IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset, procedures.

i. No TC 740, TC 841 or TC 843 matching the TC 846 in question. If freeze codes are present, follow freeze release procedures.

j. No TC 971 AC 011 (indicates previous trace) posted after the TC 846 date.

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

(3) If the refund was issued as a manual refund (TC 840), OSA can't be accepted. **DO NOT** input **CC CHKCL**.
-Advise the taxpayer that Form 3911, and Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documents are required in order to trace the missing refund and re-issue the refund if returned.
-Advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications. If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), DO NOT UPDATE ADDRESS ON CC ENMOD. See IRM 21.4.2.4 (5), Refund Trace Actions, for fax options.

(4) After determining the taxpayer meets oral statement criteria or a completed Form 3911 has been received, follow the CC CHKCL procedures to start the refund trace (recertification) process. Annotate AMS with the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund being traced for future reference. Accounts Management employees are required to use the Missing Refund (CHKCL) IAT tool, see IRM 21.2.2-2 , Accounts Management Mandated IAT Tools. This tool assists users with the input of CC CHKCL for situations that meet oral statement criteria and all situations necessary for refund inquiry users. Using the Missing Refund (CHKCL) IAT tool will automatically reassign the control base to the Refund Inquiry (RI) Team serving your site (see paragraph 8 below). A control base must remain **open** with Refund Inquiry pending the

trace process, which can take up to 120 days for direct deposits and 6 weeks for paper checks.

Note: Paper refund trace inquiries (e.g., Form 3911, correspondence, etc.) should be worked where received unless the exception in IRM 21.4.2.4, Refund Trace Actions, applies. Assign generated toll free refund cases to your affiliated Refund Inquiry (RI) Unit. Puerto Rico cases should be reassigned to Brookhaven, and Jacksonville to Atlanta until further notice.

Reminder: Refund Inquiry employees begin the trace under the existing CII case control, update CII Category Code as needed to match IDRS.

(5) If the Missing Refund (CHKCL) IAT tool is unavailable, or you are outside Accounts Management, follow the procedures below to manually begin the refund trace process:

(6) Access CC TXMOD for the period in question and open a control base as follows. This base must be created prior to CC CHKCLR input:

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

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

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

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

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

J = Non-receipt of substitute check (Used by Refund Inquiry Unit only).
L = Lost, unendorsed check (no P freeze set).
N = Non-receipt of refund (no P freeze set).
P = Request for regular photocopy of check (no P freeze set).
S = Stolen, unendorsed check (no P freeze set).
X = Endorsed check freeze cancellation credit (P- Freeze set).

g. Line 9 Refund schedule number (RSN) = YYYYJJJSCTLLLL. On refunds issued in 2003 and later, input the refund schedule number shown on CC TXMOD as "RSN" below the TC 846. On CC IMFOLT the RSN is located to the right of the TC 846. Be sure to **modify** input using the campus number with which you are affiliated.
YYYY = (1-4 position) Cycle **YEAR** of the refund TC 846. **NOT the TAX PERIOD**.
JJJ = (5-7 position) Julian date refund is issued.
SC = (8-9 position) Modify by inputting your affiliated service center.
T = (10th position) File type "1" for IMF/CADE/CADE 2; "0" for BMF; "3" for CADE (obsolete as of January 1, 2012); "4" for IRAF; "5" for other; "6" for Non-Master File.
LLLL = (11-14 position) Alpha characters; Four blanks for paper refunds; "Z" followed by three blanks for direct deposit; "I" followed by three blanks for International; "ZI" followed by two blanks for International direct deposit.

h. Line 9 Enter "Y" Generate TC 971 this generates a TC 971 AC 011. Only the Refund Inquiry Unit can use "N" for this entry.

i. Line 10 MMYYYY
MMYYYY=Issue date of refund input. Input actual date of the refund
MM= month; **YYYY** = year.
IMF paper refund check and direct deposit refund dates are found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
BMF check date - Add 1 calendar day to the TC 846 date.
BMF direct deposit date - Subtract 6 calendar days from the TC 846 date.
Accelerated cycle check date, see dates in IRM 21.4.2-1 (11) below.

j. Line 10 Type of Payment code (P)
I = IMF
B = BMF
D = IDRS (CC RFUND)
M = Manual refund

k. Line 10 Sequence number of input from 001–999.

l. Line 10 DO = leave blank.

m. Lines 11, 13, and 15 Overlay the dollar signs with the full TC 846 or TC 840 amount of the refund you are tracing, even if a TOP partial offset has reduced the refund amount. If a TC 898 matches the TC 846 or TC 840, DO NOT input CC CHKCL.

n. Lines 11, 13, and 15 split refund indicator (SRI) = Indicates the type of split refund. Values are:
0 - Not a split refund
1 through 3 - Enter the SRI related to the TC 846 shown on account for the refund you are tracing.

(8) Use the control numbers listed below for processing the case:
Overlay CC TXMOD with:
CC ACTON (new line)
C01 (new line)
Reassign Refund Inquiry Unit number
Andover = 0836088888
Atlanta = 0735300044
Austin = 0636099058
Brookhaven = 0136033333
Cincinnati = 0235300000
Kansas City = 0935903000
Fresno = 1036000005
Memphis = 0336000000
Ogden = 0436400005
Philadelphia = 0536022222

Reminder: If after inputting CC CHKCL you determine it was done in error, per IRM 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input.

(9) Advise taxpayer:

If	Then
Their check was not cashed	They will receive a replacement check in approximately 6 weeks (9 weeks if the TP has a foreign address).
Their refund was a direct deposit	After the trace is input, the Bureau of the Fiscal Service (BFS) will contact the banking institution to inquire about their refund status. Advise the taxpayer banks are allowed up to **90 days** to respond to our request for information, from the date of the CC CHKCL input. **Note:** While banks may have 90 days to respond, it may take up to 120 days for resolution.

Their check was cashed	They will receive a claim package within 6 weeks (9 weeks if the TP has a foreign address) to complete and return to BFS in order to pursue their claim.
They do not wish to pursue their claim	No further action is required. They may keep the claim package with a copy of their check for their records.

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

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

Category Codes	Definition	How Updated	When Updated	Overaged
3911	Oral statement/or correspondence received about refund.	CC ACTON	Case controlled or condition identified.	**30** days from received date.
RCTF	CC CHKCL input for check or direct deposit claim.	Computer generated.	When CC CHKCL input.	**30** days from action date.
RFCK	CC CHKCL input for Photocopy.	Computer generated.	When CC CHKCL input.	**30** days from action date.
RFIQ	Correspondence received about refund.	CC ACTON	When case controlled	**45** days from received date

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

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

Exhibit 21.4.2-1(6) - To condense information moved information about accessing CC TXMOD from paragraph 5 to paragraph 6.

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

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

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

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

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

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

Refund issued as	**Determine date issued**
IMF paper check	For current year and all prior year IMF returns, the issue/mailing date is found on CC IMFOLT on the line below

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

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

c. Valid TIN.

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

d. Tax return filed is an individual tax return.

e. Taxpayer resides at the address currently on record (CC ENMOD). If the taxpayer has moved from the address on record **DO NOT** change the address unless the taxpayer meets oral statement criteria for changing the address. See IRM 21.1.3.20.1 , IMF and BMF Oral Statement Address Changes, for guidance.
   If you **can** update the address per oral statement, input CC CHKCL using the new address to begin the refund trace.
   If you **cannot** update the address per oral statement, DO NOT input CC CHKCL.
   -Advise the taxpayer that Form 3911 , Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2 , Other Methods of Obtaining Forms and Publications.
   -Advise the taxpayer they can either mail or fax their request. Provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.
   -Advise the taxpayer they will be contacted by the Refund Inquiry Unit within **6 weeks for a paper refund check, or 120 days for a direct deposit refund**, from the date the Form 3911 is received.
   -If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is

not on record (CC ENMOD), DO NOT UPDATE ADDRESS ON CC ENMOD.
-When speaking to the taxpayer or their authorized representative, advise the taxpayer they must sign the Form 3911. For joint returns, both taxpayers must sign. An acceptable signature may be handwritten, electronic or digital.
-If surviving spouse, advise the taxpayer to add **Surviving Spouse** on the decedent's signature line. See IRM 21.6.6.2.21.2 (1), Processing Decedent Account Refunds, for Form 1310 requirements.

Note: Form 3911 can be used as written documentation to change a taxpayer's address. Upon receipt of Form 3911, update the address and input CC CHKCL. However, if the refund check was returned undelivered by the Postal Service, do not input CC CHKCL. See IRM 21.4.3.5.3, Undeliverable Refund Checks.

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

f. Not a manual refund (TC 840), see IRM 21.4.2-1 (3) below for instruction.

g. Not a mixed entity account.

h. Not a full TOP offset matching the TC 846 amount. If TC 898 matches the TC 846, this is a full TOP offset. See IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset, procedures.

i. No TC 740, TC 841 or TC 843 matching the TC 846 in question. If freeze codes are present, follow freeze release procedures.

j. No TC 971 AC 011 (indicates previous trace) posted after the TC 846 date.

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

(3) If the refund was issued as a manual refund (TC 840), OSA can't be accepted. **DO NOT** input **CC CHKCL**.
-Advise the taxpayer that Form 3911, and Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documents are required in order to trace the missing refund and re-issue the refund if returned.
-Advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications. If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC

ENMOD), DO NOT UPDATE ADDRESS ON CC ENMOD. See IRM 21.4.2.4 (5), Refund Trace Actions, for fax options.

(4) After determining the taxpayer meets oral statement criteria or a completed Form 3911 has been received, follow the CC CHKCL procedures to start the refund trace (recertification) process. Annotate AMS with the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund being traced for future reference. Accounts Management employees are required to use the Missing Refund (CHKCL) IAT tool, see IRM 21.2.2-2 , Accounts Management Mandated IAT Tools. This tool assists users with the input of CC CHKCL for situations that meet oral statement criteria and all situations necessary for refund inquiry users. Using the Missing Refund (CHKCL) IAT tool will automatically reassign the control base to the Refund Inquiry (RI) Team serving your site (see paragraph 8 below). A control base must remain **open** with Refund Inquiry pending the trace process, which can take up to 120 days for direct deposits and 6 weeks for paper checks.

Note: Paper refund trace inquiries (e.g., Form 3911, correspondence, etc.) should be worked where received unless the exception in IRM 21.4.2.4, Refund Trace Actions, applies. Assign generated toll free refund cases to your affiliated Refund Inquiry (RI) Unit. Puerto Rico cases should be reassigned to Brookhaven, and Jacksonville to Atlanta until further notice.

Reminder: Refund Inquiry employees begin the trace under the existing CII case control, update CII Category Code as needed to match IDRS.

(5) If the Missing Refund (CHKCL) IAT tool is unavailable, or you are outside Accounts Management, follow the procedures below to manually begin the refund trace process:

(6) Access CC TXMOD for the period in question and open a control base as follows. This base must be created prior to CC CHKCLR input:

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

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

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

d. Line 6–7 Enter taxpayer's current address or the address where the claim form/check copy are to be sent if the check is paid.

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

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

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

g. Line 9 Refund schedule number (RSN) = YYYYJJJSCTLLLL. On refunds issued in 2003 and later, input the refund schedule number shown on CC TXMOD as "RSN" below the TC 846. On CC IMFOLT the RSN is located to the right of the TC 846. Be sure to **modify** input using the campus number with which you are affiliated.
   YYYY = (1-4 position) Cycle **YEAR** of the refund TC 846. **NOT the TAX PERIOD**.
   JJJ = (5-7 position) Julian date refund is issued.
   SC = (8-9 position) Modify by inputting your affiliated service center.
   T = (10th position) File type "1" for IMF/CADE/CADE 2; "0" for BMF; "3" for CADE (obsolete as of January 1, 2012); "4" for IRAF; "5" for other; "6" for Non-Master File.
   LLLL = (11-14 position) Alpha characters; Four blanks for paper refunds; "Z" followed by three blanks for direct deposit; "I" followed by three blanks for International; "ZI" followed by two blanks for International direct deposit.

h. Line 9 Enter "Y" Generate TC 971 this generates a TC 971 AC 011. Only the Refund Inquiry Unit can use "N" for this entry.

i. Line 10 MMYYYY
   MMYYYY=Issue date of refund input. Input actual date of the refund
   MM= month; **YYYY** = year.
   IMF paper refund check and direct deposit refund dates are found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
   BMF check date - Add 1 calendar day to the TC 846 date.

BMF direct deposit date - Subtract 6 calendar days from the TC 846 date.
Accelerated cycle check date, see dates in IRM 21.4.2-1 (11) below.

j. Line 10 Type of Payment code (P)
I = IMF
B = BMF
D = IDRS (CC RFUND)
M = Manual refund

k. Line 10 Sequence number of input from 001–999.

l. Line 10 DO = leave blank.

m. Lines 11, 13, and 15 Overlay the dollar signs with the full TC 846 or TC 840 amount of the refund you are tracing, even if a TOP partial offset has reduced the refund amount. If a TC 898 matches the TC 846 or TC 840, DO NOT input CC CHKCL.

n. Lines 11, 13, and 15 split refund indicator (SRI) = Indicates the type of split refund. Values are:
0 - Not a split refund
1 through 3 - Enter the SRI related to the TC 846 shown on account for the refund you are tracing.

(8) Use the control numbers listed below for processing the case:
Overlay CC TXMOD with:
CC ACTON (new line)
C01 (new line)
Reassign Refund Inquiry Unit number
Andover = 0836088888
Atlanta = 0735300044
Austin = 0636099058
Brookhaven = 0136033333
Cincinnati = 0235300000
Kansas City = 0935903000
Fresno = 1036000005
Memphis = 0336000000
Ogden = 0436400005
Philadelphia = 0536022222

Reminder: If after inputting CC CHKCL you determine it was done in error, per IRM 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input.

(9) Advise taxpayer:

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

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

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

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

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

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

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

Exhibit 21.4.2-1(8) - To condense information and better flow moved information about reassigning the control base from paragraph 8 to paragraph 4.

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

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

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

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

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

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

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

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

c. Valid TIN.

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

d. Tax return filed is an individual tax return.

e. Taxpayer resides at the address currently on record (CC ENMOD). If the taxpayer has moved from the address on record **DO NOT** change the address unless the taxpayer meets oral statement criteria for changing the address. See IRM 21.1.3.20.1 , IMF and BMF Oral Statement Address Changes, for guidance.
   If you **can** update the address per oral statement, input CC CHKCL using the new address to begin the refund trace.
   If you **cannot** update the address per oral statement, DO NOT input CC CHKCL.
   -Advise the taxpayer that Form 3911 , Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2 , Other Methods of

Obtaining Forms and Publications.
-Advise the taxpayer they can either mail or fax their request. Provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.
-Advise the taxpayer they will be contacted by the Refund Inquiry Unit within **6 weeks for a paper refund check, or 120 days for a direct deposit refund**, from the date the Form 3911 is received.
-If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), DO NOT UPDATE ADDRESS ON CC ENMOD.
-When speaking to the taxpayer or their authorized representative, advise the taxpayer they must sign the Form 3911. For joint returns, both taxpayers must sign. An acceptable signature may be handwritten, electronic or digital.
-If surviving spouse, advise the taxpayer to add **Surviving Spouse** on the decedent's signature line. See IRM 21.6.6.2.21.2 (1), Processing Decedent Account Refunds, for Form 1310 requirements.

Note: Form 3911 can be used as written documentation to change a taxpayer's address. Upon receipt of Form 3911, update the address and input CC CHKCL. However, if the refund check was returned undelivered by the Postal Service, do not input CC CHKCL. See IRM 21.4.3.5.3, Undeliverable Refund Checks.

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

f. Not a manual refund (TC 840), see IRM 21.4.2-1 (3) below for instruction.

g. Not a mixed entity account.

h. Not a full TOP offset matching the TC 846 amount. If TC 898 matches the TC 846, this is a full TOP offset. See IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset, procedures.

i. No TC 740, TC 841 or TC 843 matching the TC 846 in question. If freeze codes are present, follow freeze release procedures.

j. No TC 971 AC 011 (indicates previous trace) posted after the TC 846 date.

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

(3) If the refund was issued as a manual refund (TC 840), OSA can’t be accepted. **DO NOT** input **CC CHKCL**.
-Advise the taxpayer that Form 3911, and Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documents are required in order to trace the missing refund and re-issue the refund if returned.
-Advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications. If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), DO NOT UPDATE ADDRESS ON CC ENMOD. See IRM 21.4.2.4 (5), Refund Trace Actions, for fax options.

(4) After determining the taxpayer meets oral statement criteria or a completed Form 3911 has been received, follow the CC CHKCL procedures to start the refund trace (recertification) process. Annotate AMS with the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund being traced for future reference. Accounts Management employees are required to use the Missing Refund (CHKCL) IAT tool, see IRM 21.2.2-2 , Accounts Management Mandated IAT Tools. This tool assists users with the input of CC CHKCL for situations that meet oral statement criteria and all situations necessary for refund inquiry users. Using the Missing Refund (CHKCL) IAT tool will automatically reassign the control base to the Refund Inquiry (RI) Team serving your site (see paragraph 8 below). A control base must remain **open** with Refund Inquiry pending the trace process, which can take up to 120 days for direct deposits and 6 weeks for paper checks.

Note: Paper refund trace inquiries (e.g., Form 3911, correspondence, etc.) should be worked where received unless the exception in IRM 21.4.2.4, Refund Trace Actions, applies. Assign generated toll free refund cases to your affiliated Refund Inquiry (RI) Unit. Puerto Rico cases should be reassigned to Brookhaven, and Jacksonville to Atlanta until further notice.

Reminder: Refund Inquiry employees begin the trace under the existing CII case control, update CII Category Code as needed to match IDRS.

(5) If the Missing Refund (CHKCL) IAT tool is unavailable, or you are outside Accounts Management, follow the procedures below to manually begin the refund trace process:

(6) Access CC TXMOD for the period in question and open a control base as follows. This base must be created prior to CC CHKCLR input:

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

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

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

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

e. Line 8 Check Number (used by Refund Inquiry Unit **ONLY**.)
f. Line 9 Overlay T with the type of non-receipt code:
   C = Request for certified photocopy check (no P freeze set).
   D = Destroyed, unendorsed check (no P freeze set).
   E = Lost stolen or destroyed endorsed check (no P freeze set).
   F = Non-entitlement (Used by Refund Inquiry Unit or RIVO only) (P- Freeze set).
   H = Unendorsed check freeze cancellation credit (P- Freeze set).
   J = Non-receipt of substitute check (Used by Refund Inquiry Unit only).
   L = Lost, unendorsed check (no P freeze set).
   N = Non-receipt of refund (no P freeze set).
   P = Request for regular photocopy of check (no P freeze set).
   S = Stolen, unendorsed check (no P freeze set).
   X = Endorsed check freeze cancellation credit (P- Freeze set).
g. Line 9 Refund schedule number (RSN) = YYYYJJJSCTLLLLL. On refunds issued in 2003 and later, input the refund schedule number shown on CC TXMOD as "RSN" below the TC 846. On CC IMFOLT the RSN is located to the right of the TC 846. Be sure to **modify** input using the campus number with which you are affiliated.
   YYYY = (1-4 position) Cycle **YEAR** of the refund TC 846. **NOT the TAX PERIOD**.
   JJJ = (5-7 position) Julian date refund is issued.
   SC = (8-9 position) Modify by inputting your affiliated service center.
   T = (10th position) File type "1" for IMF/CADE/CADE 2; "0" for BMF; "3" for CADE (obsolete as of January 1, 2012); "4" for IRAF; "5" for other; "6" for Non-Master File.

LLLL = (11-14 position) Alpha characters; Four blanks for paper refunds; "Z" followed by three blanks for direct deposit; "I" followed by three blanks for International; "ZI" followed by two blanks for International direct deposit.

h. Line 9 Enter "Y" Generate TC 971 this generates a TC 971 AC 011. Only the Refund Inquiry Unit can use "N" for this entry.

i. Line 10 MMYYYY
MMYYYY=Issue date of refund input. Input actual date of the refund
MM= month; **YYYY** = year.
IMF paper refund check and direct deposit refund dates are found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
BMF check date - Add 1 calendar day to the TC 846 date.
BMF direct deposit date - Subtract 6 calendar days from the TC 846 date.
Accelerated cycle check date, see dates in IRM 21.4.2-1 (11) below.

j. Line 10 Type of Payment code (P)
I = IMF
B = BMF
D = IDRS (CC RFUND)
M = Manual refund

k. Line 10 Sequence number of input from 001–999.

l. Line 10 DO = leave blank.

m. Lines 11, 13, and 15 Overlay the dollar signs with the full TC 846 or TC 840 amount of the refund you are tracing, even if a TOP partial offset has reduced the refund amount. If a TC 898 matches the TC 846 or TC 840, DO NOT input CC CHKCL.

n. Lines 11, 13, and 15 split refund indicator (SRI) = Indicates the type of split refund. Values are:
0 - Not a split refund
1 through 3 - Enter the SRI related to the TC 846 shown on account for the refund you are tracing.

(8) Use the control numbers listed below for processing the case:
Overlay CC TXMOD with:
CC ACTON (new line)
C01 (new line)
Reassign Refund Inquiry Unit number
Andover = 0836088888
Atlanta = 0735300044
Austin = 0636099058
Brookhaven = 0136033333

Cincinnati = 0235300000
Kansas City = 0935903000
Fresno = 1036000005
Memphis = 0336000000
Ogden = 0436400005
Philadelphia = 0536022222

Reminder: If after inputting CC CHKCL you determine it was done in error, per IRM 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input.

(9) Advise taxpayer:

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

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

(10) **Category Codes Associated with Command Code (CC) CHKCL**
Upon receipt of cases where oral statement was used, if it has been more than three weeks since the CC CHKCL was input and no disposition code received, the Refund Inquiry Unit,

providing you have enough information to reinput the CC CHKCL without contacting the taxpayer, is to reinput the CC CHKCL. Once the trace is reinput, the refund trace time frames start over again, the TP must allow 6 weeks for paper checks and up to 120 days for direct deposits.

Category Codes	Definition	How Updated	When Updated	Overaged
3911	Oral statement/or correspondence received about refund.	CC ACTON	Case controlled or condition identified.	**30** days from received date.
RCTF	CC CHKCL input for check or direct deposit claim.	Computer generated.	When CC CHKCL input.	**30** days from action date.
RFCK	CC CHKCL input for Photocopy.	Computer generated.	When CC CHKCL input.	**30** days from action date.
RFIQ	Correspondence received about refund.	CC ACTON	When case controlled	**45** days from received date

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

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

Exhibit 21.4.2-2 Disposition Status Code 06 - For clarity added 86C letter as an option for referring cases to BFS. SERP Feedback 38350

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

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

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

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

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

Note: If research in TCIS indicates funds have been returned to the IRS and there is not a TC 841 matching the TC 840 or TC 846 date elevate the case to your local Planning and Analysis liaison through your work leader and request the information be forwarded to BFS for case investigation.

Disposition Status Code ☆ (Asterisk equals blank)	**Category Code**	**Definition**	**Follow Up Action**
01	**ACKN**	Claim processed by RFC to Treasury Check Information System (TCIS).	1. **Wait 30 days** for second status. 2. No reply, resubmit CC CHKCL.
03	**OOPS**	Rejected (Failed preliminary validity checks.)	1. Review case. 2. Resubmit CC CHKCL.
04	**OOPS**	1. Previously processed as Available Check Cancellation (ACC), 2. Refund credit returned by RFC, through the Electronic Funds Transfer (EFT) from the bank,	(1 - 4) Take action to release credit, if necessary. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case, if no other actions are needed. 5) Initiate the refund trace through

		3. Refund check intercepted, 4. Undeliverable TC 740. See IRM 21.4.3.5.3, Undeliverable Refund Checks. 5. If the refund credit has already generated a subsequent TC 846 in the same month don’t input CC CHKCL as the refund trace will default to the first TC 846. See IRM 21.4.1.4.3, Multiple Refunds Issued From the Same Module in the Same Cycle.	the Treasury Check Information System (TCIS).
05	**OOPS**	Check previously mailed (within 5 days).	Close case and place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case.
06	**OOPS**	Previous CC CHKCL.	1. Check TCIS Payment History, UCC Detail and Claim Detail Screen for previous claim and ensure correct refund was traced. 2. If correct refund **was** traced, send Letter 129C, Refund Inquiry; Form 3911 Required, Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office **or** Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818, as

			appropriate, to the taxpayer. For paper checks include the check number and date along with the toll-free telephone number for the Bureau of the Fiscal Service (BFS). Follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request. 3. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case. 4. If correct refund **was not** traced, follow procedures in Exhibit 21.4.2-1, Command Code (CC) CHKCL, Input to trace correct refund. and follow established procedures to monitor the case.
07	**OOPS**	No payment issued or unprocessable claim.	1. Review case. 2. Conduct additional research (i.e., different TIN.) 3. Resubmit CC CHKCL. **Note:** If input of additional CC CHKCL does not yield results, initiate the refund trace through the Treasury Check Information System (TCIS). **Note:** Do not reinput trace for EIP pre-paid debit cards.
08	**OOPS**	Second trace input on DD.	Monitor case for 30 days. Research IDRS for returned credit. Take action

			to release credit, if necessary. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case, if no other actions are needed. If no credit is found continue with next steps below. • BFS will automatically follow up with the financial institution until the issue is resolved. BFS will load an electronic copy of the FS Form 150.1 to TCIS when it is received from the financial institution. • If after 30 days, there is no FS Form 150.1 posted on TCIS, send the taxpayer a Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to notify them you are transferring the case to BFS for resolution. • In your letter, advise the taxpayer: a. The BFS toll-free assistance center phone number is 855-868-0151. b. They should select option 1, then option 1. c. The call center can be reached between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday.

			d. English and Spanish speaking assistance is available. • Close case. See reminder above. • If the FS Form 150.1 is loaded to TCIS, update the case control to "DDPD" and follow status 09 instructions. • If a Form 4442/e-4442, Inquiry Referral, is received, research case and take appropriate action.
09	**DDPD**	1. RFC has contacted bank via FS Form 150.1 to trace refund. 2. Bank to send a copy to RFC. 3. RFC will load an electronic copy of the FS Form 150.1 to TCIS.	1. Research IDRS for returned credit. Take action to release credit, if necessary. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case, if no other actions are needed. If no credit is found continue with next steps below. 2. Research TCIS Claim Detail Screen. If FS Form 150.1 is located, use the print to PDF function to print the claims detail screen or FS Form 150.1 from TCIS, and attach to your CII case, use the Stamp or Text tool in the CII Document Viewer, or Adobe Acrobat Pro, to add "**PII do not send to TP**" to the upper left corner of the first page. Remember to click the save

			button. Verify routing transit number, account code (either C for checking or S for savings), bank account number on CC IMFOBT. 3. If the information doesn't match, follow IRM 21.4.1.5.7.6, Non-Receipt of Direct Deposited Refunds- "Refund Inquiry Employees". 4. If the information does match, send appropriate letter to the taxpayer. **Note:** The FS Form 150.1 contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer. 5. Close case. See reminder above. 6. If it has been at least 90 days, and no FS Form 150.1 copy is available on TCIS, reinput CC CHKCL. Refer to Status 08 above. 7. If FS Form 150.1 does not resolve taxpayer's issue, continue processing, if necessary. **Exception:** If account contains history item of **DEPFOUND**, then case control may be closed without further action.
10	**OOPS**	Invalid Stop Reason Code	1. Research for refund disposition. 2. If refund is still outstanding or no claim package has been issued, resubmit CC CHKCL.

			If claim package has been issued or refund has been reconciled, leave case notes on AMS and/or CII and close your case.
2☆	**OOPS**	Amount difference	1. Review case. 2. Resubmit CC CHKCL.
3☆	**OOPS**	Claim submitted too early for RFC to process	1. Review case. 2. Resubmit CC CHKCL.
4☆	**OOPS**	Duplicate tape claims submitted.	1. Wait for update. 2. **No reply in 30 days**, resubmit CC CHKCL.
5☆	**OOPS**	Invalid Direct Deposit information submitted.	1. Review case. 2. Resubmit CC CHKCL.
7☆	**ACKN**	Photocopy request processed by RFC to TCIS.	1. Wait for 2nd status. 2. No reply in **30 days**, research TCIS for copy. If not on TCIS, resubmit CC CHKCL.
9☆	**PAID**	Direct Deposit trace input with non-receipt Code "P" no FS Form 150.1 will generate.	Reinput trace with non-receipt Code "N" no limited payability on Direct Deposit. (Electronic File Transfer processed).
11	**PAID or 3858**	Paid -Photocopy and claim mailed to taxpayer.	BFS has sent claim package (FS Form 1133) to the taxpayer. Refund Inquiry Unit will send Letter 206C to taxpayer, including check information and using appropriate paragraphs. If working the claim through CII, attach a copy of the FS Form 1133 to the CII case and follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request. Suspend case for 45 days.

			Note: For **subsequent contact** or after 45 days of suspense have passed, follow procedures in IRM 21.4.2.4.4.1, Subsequent Inquiries, with Status Code 11, without Prior Forgery Determination (Customer Service Representatives (CSRs) and Refund Inquiry Unit).
14	**PAID**	1. Paid - Photocopy to follow, or 2. CC CHKCL input after an uncashed check has expired and the credit returned to the IRS.	1. Monitor for receipt. a. Upon receipt continue processing. See IRM 21.4.2.4, Refund Trace Actions. b. If copy not received in 30 days, research TCIS for a copy or reinput CC CHKCL. 2. Research for TC 740 and release freeze if necessary. 3. Close case. See reminder above.
14	**PAID**	1. Paid - Photocopy to follow, or 2. CC CHKCL input after an uncashed check has expired and the credit returned to the IRS.	If no photocopy within **30 days:** 1. IDRS shows certified photocopy previously received, update Activity Code to reflect proper status of case, or 2. IDRS shows no indication that certified photocopy received, contact BFS.
15	**PAID**	Paid - Certified photocopy to follow.	Monitor for receipt of certified photocopy. a. Upon receipt continue processing. See IRM 21.4.2.4.15.2, Request for Administrative Photocopy.

<table>
<tr><td></td><td></td><td></td><td>b. If no photocopy within 30 days and IDRS shows photocopy previously received, update activity code to reflect proper status of case.

c. If IDRS shows no indication that certified photocopy received, contact BFS.</td></tr>
<tr><td>17</td><td>PAID</td><td>Paid - Endorsed, photo/claim to follow.</td><td>Monitor. If no photocopy in 30 days, contact BFS.</td></tr>
<tr><td>18</td><td>PAID</td><td>Paid - Claim submitted after the Limited Payability cutoff date.</td><td>If Form 3911 is available, research TCIS for a check copy.
If check is available on the TCIS system, attach a copy to your CII case and provide the taxpayer with a copy. Close the case. See reminder above.
Input a TC 971 AC 011 on CC TXMOD using the date you secure the check. You must also include the money amount of the check in the FREEZE-RELEASE-AMT field.
If not found, process as a Limited Payability (LP) Trace, reinputting the CC CHKCL with non-receipt Code P.
If no Form 3911 is present, correspond with the taxpayer.</td></tr>
<tr><td>20</td><td>OOPS</td><td>Payment declined due to alteration of check. Photocopy and claim to follow.</td><td>Monitor if no photocopy in 30 days, follow up, contact BFS.</td></tr>
</table>

22	**OOPS**	Insufficient agency information.	1. Review case. 2. Resubmit CC CHKCL. 3. Use appropriate Stop Reason Code.
27	**OOPS**	Previously processed as Limited Payability Check Cancellation and refund credit (TC 740) was returned by the RFC.	Take action to release credit, if necessary. Place case documents in classified waste when case is closed.
31		Check Outstanding. RFC will issue recertified check.	Monitor for TC 841.
32	**ST32**	Outstanding check cancelled credit will be returned to the IRS.	1. Monitor for TC 841. 2. If control base closes after posting of TC 841, create a new IDRS control and update CII case data to match. 3. Follow procedures in IRM 21.4.2.4.15.5, Listings for Monitoring Cases.
33	**OOPS**	Outstanding - No Photocopy.	Send Letter 1219C, Refund Inquiry; (Joint F3911) Requires Certification: Form 1040. If you are working a CII case, follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request.
53	**OOPS**	Reject - Duplicate Stop	Contact BFS Check Information Section at 855-868-0151, Option 1.
65	**ACKN**	Refund associated with TOP Offset.	1. **Wait 30 days** for second status. 2. No reply, resubmit CC CHKCL.
71	**OOPS**	TOP Offset refund in full.	See IRM 21.4.6.6.1, Taxpayer Inquiries on TOP Offset

72	**OOPS**	TOP Offset partial refund.	See IRM 21.4.6.6.1, Taxpayer Inquiries on TOP Offset
90	**OOPS**	TCIS/PACER disconnect error.	Contact BFS to reset the interface indicator.

Exhibit 21.4.2-2 Disposition Status Code 09 - For clarity perfected procedures for printing the claims detail screen or FS Form 150.1 from TCIS to accommodate the new TCIS information.

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

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

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

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

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

Note: If research in TCIS indicates funds have been returned to the IRS and there is not a TC 841 matching the TC 840 or TC 846 date elevate the case to your local Planning and Analysis liaison through your work leader and request the information be forwarded to BFS for case investigation.

Disposition Status	**Category Code**	**Definition**	**Follow Up Action**

Code ☆ (Asterisk equals blank)			
01	**ACKN**	Claim processed by RFC to Treasury Check Information System (TCIS).	1. **Wait 30 days** for second status. 2. No reply, resubmit CC CHKCL.
03	**OOPS**	Rejected (Failed preliminary validity checks.)	1. Review case. 2. Resubmit CC CHKCL.
04	**OOPS**	1. Previously processed as Available Check Cancellation (ACC), 2. Refund credit returned by RFC, through the Electronic Funds Transfer (EFT) from the bank, 3. Refund check intercepted, 4. Undeliverable TC 740. See IRM 21.4.3.5.3, Undeliverable Refund Checks. 5. If the refund credit has already generated a subsequent TC 846 in the same month don't input CC CHKCL as the refund trace will default to the first TC 846. See IRM 21.4.1.4.3, Multiple Refunds Issued From the Same Module in the Same Cycle.	(1 - 4) Take action to release credit, if necessary. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case, if no other actions are needed. 5) Initiate the refund trace through the Treasury Check Information System (TCIS).

05	**OOPS**	Check previously mailed (within 5 days).	Close case and place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case.
06	**OOPS**	Previous CC CHKCL.	1. Check TCIS Payment History, UCC Detail and Claim Detail Screen for previous claim and ensure correct refund was traced. 2. If correct refund **was** traced, send Letter 129C, Refund Inquiry; Form 3911 Required, Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office **or** Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818, as appropriate, to the taxpayer. For paper checks include the check number and date along with the toll-free telephone number for the Bureau of the Fiscal Service (BFS). Follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request. 3. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case.

			4. If correct refund **was not** traced, follow procedures in Exhibit 21.4.2-1, Command Code (CC) CHKCL, Input to trace correct refund. and follow established procedures to monitor the case.
07	**OOPS**	No payment issued or unprocessable claim.	1. Review case. 2. Conduct additional research (i.e., different TIN.) 3. Resubmit CC CHKCL. **Note:** If input of additional CC CHKCL does not yield results, initiate the refund trace through the Treasury Check Information System (TCIS). **Note:** Do not reinput trace for EIP pre-paid debit cards.
08	**OOPS**	Second trace input on DD.	Monitor case for 30 days. Research IDRS for returned credit. Take action to release credit, if necessary. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case, if no other actions are needed. If no credit is found continue with next steps below. • BFS will automatically follow up with the financial institution until the issue is resolved. BFS will load an electronic copy of the FS Form 150.1 to TCIS when it is received from the financial institution.

			• If after 30 days, there is no FS Form 150.1 posted on TCIS, send the taxpayer a Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to notify them you are transferring the case to BFS for resolution. • In your letter, advise the taxpayer: a. The BFS toll-free assistance center phone number is 855-868-0151. b. They should select option 1, then option 1. c. The call center can be reached between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. d. English and Spanish speaking assistance is available. • Close case. See reminder above. • If the FS Form 150.1 is loaded to TCIS, update the case control to “DDPD” and follow status 09 instructions. • If a Form 4442/e-4442, Inquiry Referral, is received, research case and take appropriate action.

09	**DDPD**	1. RFC has contacted bank via FS Form 150.1 to trace refund. 2. Bank to send a copy to RFC. 3. RFC will load an electronic copy of the FS Form 150.1 to TCIS.	1. Research IDRS for returned credit. Take action to release credit, if necessary. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case, if no other actions are needed. If no credit is found continue with next steps below. 2. Research TCIS Claim Detail Screen. If FS Form 150.1 is located, use the print to PDF function to print the claims detail screen or FS Form 150.1 from TCIS, and attach to your CII case, use the Stamp or Text tool in the CII Document Viewer, or Adobe Acrobat Pro, to add "**PII do not send to TP**" to the upper left corner of the first page. Remember to click the save button. Verify routing transit number, account code (either C for checking or S for savings), bank account number on CC IMFOBT. 3. If the information doesn't match, follow IRM 21.4.1.5.7.6, Non-Receipt of Direct Deposited Refunds-"Refund Inquiry Employees". 4. If the information does match, send appropriate letter to the taxpayer.

			Note: The FS Form 150.1 contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer. 5. Close case. See reminder above. 6. If it has been at least 90 days, and no FS Form 150.1 copy is available on TCIS, reinput CC CHKCL. Refer to Status 08 above. 7. If FS Form 150.1 does not resolve taxpayer's issue, continue processing, if necessary. **Exception:** If account contains history item of **DEPFOUND**, then case control may be closed without further action.
10	**OOPS**	Invalid Stop Reason Code	1. Research for refund disposition. 2. If refund is still outstanding or no claim package has been issued, resubmit CC CHKCL. If claim package has been issued or refund has been reconciled, leave case notes on AMS and/or CII and close your case.
2☆	**OOPS**	Amount difference	1. Review case. 2. Resubmit CC CHKCL.
3☆	**OOPS**	Claim submitted too early for RFC to process	1. Review case. 2. Resubmit CC CHKCL.
4☆	**OOPS**	Duplicate tape claims submitted.	1. Wait for update.

			2. **No reply in 30 days**, resubmit CC CHKCL.
5☆	**OOPS**	Invalid Direct Deposit information submitted.	1. Review case. 2. Resubmit CC CHKCL.
7☆	**ACKN**	Photocopy request processed by RFC to TCIS.	1. Wait for 2nd status. 2. No reply in **30 days**, research TCIS for copy. If not on TCIS, resubmit CC CHKCL.
9☆	**PAID**	Direct Deposit trace input with non-receipt Code "P" no FS Form 150.1 will generate.	Reinput trace with non-receipt Code "N" no limited payability on Direct Deposit. (Electronic File Transfer processed).
11	**PAID or 3858**	Paid -Photocopy and claim mailed to taxpayer.	BFS has sent claim package (FS Form 1133) to the taxpayer. Refund Inquiry Unit will send Letter 206C to taxpayer, including check information and using appropriate paragraphs. If working the claim through CII, attach a copy of the FS Form 1133 to the CII case and follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request. Suspend case for 45 days. **Note:** For **subsequent contact** or after 45 days of suspense have passed, follow procedures in IRM 21.4.2.4.4.1, Subsequent Inquiries, with Status Code 11, without Prior Forgery Determination (Customer Service Representatives (CSRs) and Refund Inquiry Unit).
14	**PAID**	1. Paid - Photocopy to follow, or 2. CC CHKCL input after an uncashed check has expired and the	1. Monitor for receipt. a. Upon receipt continue processing. See IRM

		credit returned to the IRS.	21.4.2.4, Refund Trace Actions. b. If copy not received in 30 days, research TCIS for a copy or reinput CC CHKCL. 2. Research for TC 740 and release freeze if necessary. 3. Close case. See reminder above.
14	**PAID**	1. Paid - Photocopy to follow, or 2. CC CHKCL input after an uncashed check has expired and the credit returned to the IRS.	If no photocopy within **30 days:** 1. IDRS shows certified photocopy previously received, update Activity Code to reflect proper status of case, or 2. IDRS shows no indication that certified photocopy received, contact BFS.
15	**PAID**	Paid - Certified photocopy to follow.	Monitor for receipt of certified photocopy. a. Upon receipt continue processing. See IRM 21.4.2.4.15.2, Request for Administrative Photocopy. b. If no photocopy within **30 days** and IDRS shows photocopy previously received, update activity code to reflect proper status of case. c. If IDRS shows no indication that certified photocopy received, contact BFS.

17	**PAID**	Paid - Endorsed, photo/claim to follow.	Monitor. If no photocopy in **30 days**, contact BFS.
18	**PAID**	Paid - Claim submitted after the Limited Payability cutoff date.	If Form 3911 is available, research TCIS for a check copy. • If check is available on the TCIS system, attach a copy to your CII case and provide the taxpayer with a copy. Close the case. See reminder above. • Input a TC 971 AC 011 on CC TXMOD using the date you secure the check. You must also include the money amount of the check in the FREEZE-RELEASE-AMT field. • If not found, process as a Limited Payability (LP) Trace, reinputting the CC CHKCL with non-receipt Code **P**. If no Form 3911 is present, correspond with the taxpayer.
20	**OOPS**	Payment declined due to alteration of check. Photocopy and claim to follow.	Monitor if no photocopy in **30 days**, follow up, contact BFS.
22	**OOPS**	Insufficient agency information.	1. Review case. 2. Resubmit CC CHKCL. 3. Use appropriate Stop Reason Code.
27	**OOPS**	Previously processed as Limited Payability Check Cancellation and refund credit (TC 740) was returned by the RFC.	Take action to release credit, if necessary. Place case documents in classified waste when case is closed.

31		Check Outstanding. RFC will issue recertified check.	Monitor for TC 841.
32	**ST32**	Outstanding check cancelled credit will be returned to the IRS.	1. Monitor for TC 841. 2. If control base closes after posting of TC 841, create a new IDRS control and update CII case data to match. 3. Follow procedures in IRM 21.4.2.4.15.5, Listings for Monitoring Cases.
33	**OOPS**	Outstanding - No Photocopy.	Send Letter 1219C, Refund Inquiry; (Joint F3911) Requires Certification: Form 1040. If you are working a CII case, follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request.
53	**OOPS**	Reject - Duplicate Stop	Contact BFS Check Information Section at 855-868-0151, Option 1.
65	**ACKN**	Refund associated with TOP Offset.	1. **Wait 30 days** for second status. 2. No reply, resubmit CC CHKCL.
71	**OOPS**	TOP Offset refund in full.	See IRM 21.4.6.6.1, Taxpayer Inquiries on TOP Offset
72	**OOPS**	TOP Offset partial refund.	See IRM 21.4.6.6.1, Taxpayer Inquiries on TOP Offset
90	**OOPS**	TCIS/PACER disconnect error.	Contact BFS to reset the interface indicator.

Exhibit 21.4.2-5 - To include missing information included procedures for documentation received while staffing toll free lines.

(1) The disposition code is located in the Activity Field of the Integrated Data Retrieval System (IDRS) Control History. The disposition code is displayed as the first 2 digits of the

Activity Code followed by the date the Bureau of the Fiscal Service provided the Disposition in YYYYMMDD format, referred to in the chart below as the disposition date (i.e., 0120240325 = Disposition 01 provided by BFS on March 25, 2024).

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

(2) As of January 2025, Refund Inquiry inventory is assigned on Correspondence Imaging Inventory (CII), if actions below advise to contact refund inquiry, and you have access, leave a Case Note on the CII case for the TE working the case.
If actions below show a Form 4442/e-4442, Inquiry Referral is necessary either because you do not have access to CII or there is no CII case assigned, then, send a referral to the Refund Inquiry Unit which controls the case, or to your affiliated Refund Inquiry (RI) unit if there is no current control base. Puerto Rico will use the Brookhaven Campus RI unit as their affiliated RI unit for IMF cases and Cincinnati Campus RI unit for BMF cases.

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

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

Reminder: Prior to sending a referral to any Refund Inquiry Unit, probe the taxpayer to determine if they have received a letter with instructions to follow. If the taxpayer has received a letter about the refund they are calling about, attempt to secure the information via fax while on the call if unable to fax then encourage the taxpayer to follow the direction given in the letter received.
Documentation secured should be attached to the CII case from which it was sent when possible, if the case is no longer open, forward the documentation to the Refund Inquiry team as indicated above.

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

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

		case. Advise the taxpayer they will be **contacted within 30 days** 2. If the taxpayer has not received a letter advising of the information found on FS Form 150.1 and a Transaction Code (TC) 841 is posted, advise taxpayer of refund reissue or other disposition of credit.
09	**For Direct Deposit Refunds -** The RFC contacts the financial institution via FS Form 150.1 to trace the refund. Copies of the results are sent to RFC. RFC will load an electronic copy of the FS Form 150.1 to TCIS. **Note:** The FS Form 150.1 contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer.	1. If no TC 841 is present, and it has been **more than 90 days from the disposition 09 date** , follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case. **Note:** If the caller says the bank returned their refund to the IRS, check for External Lead indicators IRM 25.25.8-2, External Lead Involvement Indicators. If found, follow procedures in IRM 25.25.8.7, Responding to Taxpayer Inquiries. If Refund Inquiry has an open control, send Form 4442/e-4442 to advise of the bank lead involvement and for the control to be closed. 2. If it has not been at least 90 days, advise the taxpayer to call back after this time frame has elapsed. 3. If TC 841 is posted, advise taxpayer of refund reissue or other disposition of credit.
11	Check has been cashed.	BFS has sent claim package (FS Form 1133) to the taxpayer. • The claims package includes a copy of the cancelled check and FS Form 1133, it will be received within **30 days** of the disposition "11" date. • If it is **31 days or more** from the disposition "11" date and the taxpayer has not received a copy of the cancelled check and FS Form 1133 from BFS, follow procedures in IRM

		21.4.2.4.4.1, Subsequent Inquiries, with Status Codes, without Prior Forgery Determination (Customer Service Representatives (CSRs) and Refund Inquiry Unit). • If the taxpayer is in receipt of the FS Form 1133, advise them to complete and return the form to BFS along with a copy of the cancelled check. **Allow 90 days** for processing. • If the check attached to the FS Form 1133 does not belong to the taxpayer, advise the taxpayer to contact the BFS Check Claims Branch to report the incorrect check received. They can be reached by phone at 855-868-0151 (press option 1, then option 1) between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. English and Spanish speaking assistance is available.
27	Check was previously processed as Limited Payability Check Cancellation. Check was issued but was not cashed within one year from the date of issue. The refund credit (TC 740) was returned by the RFC.	Taxpayer should **receive check within six weeks** (11 weeks for a foreign address).
32	Check cancelled - new check to be issued.	Taxpayer should **receive refund within four weeks** (nine weeks for a foreign address) from the disposition date.
33	Check Outstanding - No Photocopy	If no Letter 1219C has been sent to the taxpayer and it has been 30 days or more from the disposition date: a. Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case.

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

Exhibit 21.4.2-5(2) Disposition Status Code 32 - For clarity added procedures to follow when control is closed systemically.

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

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

(2) As of January 2025, Refund Inquiry inventory is assigned on Correspondence Imaging Inventory (CII), if actions below advise to contact refund inquiry, and you have access, leave a Case Note on the CII case for the TE working the case.
If actions below show a Form 4442/e-4442, Inquiry Referral is necessary either because you do not have access to CII or there is no CII case assigned, then, send a referral to the Refund Inquiry Unit which controls the case, or to your affiliated Refund Inquiry (RI) unit if there is no current control base. Puerto Rico will use the Brookhaven Campus RI unit as their affiliated RI unit for IMF cases and Cincinnati Campus RI unit for BMF cases.

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

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

Reminder: Prior to sending a referral to any Refund Inquiry Unit, probe the taxpayer to determine if they have received a letter with instructions to follow. If the taxpayer has received a letter about the refund they are calling about, attempt to secure the information via fax while on the call if unable to fax then encourage the taxpayer to follow the direction given in the letter received.
Documentation secured should be attached to the CII case from which it was sent when possible, if the case is no longer open, forward the documentation to the Refund Inquiry team as indicated above.

Code	Definition	Actions and Time Frames
01	Regional Finance Center (RFC) has requested the status of check from the Financial Processing Division.	If there is no indication the check was cashed and **no action after 28 days from the disposition 01 date**: a. Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case. b. Advise the taxpayer they will be **contacted within 30 days**.
04	Claim was previously processed as an available check cancellation. Check was sent but returned as undeliverable or cancelled.	Taxpayer should receive check within six weeks (nine weeks for a foreign address).
06	Previous CC CHKCL input.	If no other action indicated in the Integrated Data Retrieval System (IDRS) Control History section: a. Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the

		taxpayer provides which may help resolve the case. b. Advise the taxpayer they will be **contacted within 30 days**.
07	Unprocessable claim.	If no other action indicated in the Integrated Data Retrieval System (IDRS) Control History section: a. Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case. b. Advise the taxpayer they will be **contacted within 30 days**.
08	**For Direct Deposit Refunds** - No response from the Direct Deposit designated financial institution. The subsequent CC CHKCL input generates an FS Form 150.1 to the bank.	1. If it has been **more than 30 days from the disposition 08 date** and the taxpayer has not received a letter advising of the information found on FS Form 150.1 and TC 841 is not present Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case. Advise the taxpayer they will be **contacted within 30 days** 2. If the taxpayer has not received a letter advising of the information found on FS Form 150.1 and a Transaction Code (TC) 841 is posted, advise taxpayer of refund reissue or other disposition of credit.
09	**For Direct Deposit Refunds** - The RFC contacts the financial institution via FS Form 150.1 to trace the refund. Copies of the results are sent to RFC. RFC will load an electronic copy of the FS Form 150.1 to TCIS.	1. If no TC 841 is present, and it has been **more than 90 days from the disposition 09 date** , follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case.

	Note: The FS Form 150.1 contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer.	**Note:** If the caller says the bank returned their refund to the IRS, check for External Lead indicators IRM 25.25.8-2, External Lead Involvement Indicators. If found, follow procedures in IRM 25.25.8.7, Responding to Taxpayer Inquiries. If Refund Inquiry has an open control, send Form 4442/e-4442 to advise of the bank lead involvement and for the control to be closed. 2. If it has not been at least 90 days, advise the taxpayer to call back after this time frame has elapsed. 3. If TC 841 is posted, advise taxpayer of refund reissue or other disposition of credit.
11	Check has been cashed.	BFS has sent claim package (FS Form 1133) to the taxpayer. • The claims package includes a copy of the cancelled check and FS Form 1133, it will be received within **30 days** of the disposition "11" date. • If it is **31 days or more** from the disposition "11" date and the taxpayer has not received a copy of the cancelled check and FS Form 1133 from BFS, follow procedures in IRM 21.4.2.4.4.1, Subsequent Inquiries, with Status Codes, without Prior Forgery Determination (Customer Service Representatives (CSRs) and Refund Inquiry Unit). • If the taxpayer is in receipt of the FS Form 1133, advise them to complete and return the form to BFS along with a copy of the cancelled check. **Allow 90 days** for processing. • If the check attached to the FS Form 1133 does not belong to the taxpayer, advise the taxpayer to contact the BFS Check Claims Branch to report the incorrect check received. They can be reached by phone at

		855-868-0151 (press option 1, then option 1) between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. English and Spanish speaking assistance is available.
27	Check was previously processed as Limited Payability Check Cancellation. Check was issued but was not cashed within one year from the date of issue. The refund credit (TC 740) was returned by the RFC.	Taxpayer should **receive check within six weeks** (11 weeks for a foreign address).
32	Check cancelled - new check to be issued.	Taxpayer should **receive refund within four weeks** (nine weeks for a foreign address) from the disposition date.
33	Check Outstanding - No Photocopy	If no Letter 1219C has been sent to the taxpayer and it has been 30 days or more from the disposition date: a. Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case. b. Advise the taxpayer they will be **contacted within 30 days**.
65	Treasury Offset Program (TOP) offset of refund. The initial disposition code indicates the refund was associated with a "TOP offset". Subsequent disposition codes will follow.	Review the taxpayer's account to determine if refund was offset in full. Follow IRM 21.4.6.6.1, Taxpayer Inquiries on TOP Offset.
71	Full TOP offset.	Follow IRM 21.4.6.6.1, Taxpayer Inquiries on TOP Offset
72	TOP offset - Unavailable Check Cancellation (UCC). This code is passed for non-receipt claims when only the amount of the	The offset is not reversed. Generates a TC 841 and is the equivalent of a "disposition 09" which generates a Document Locator Number (DLN) with Block **88888**. Follow procedures under "disposition 09" Then section (3) above.

	partial payment issued because of an offset being returned.	

Exhibit 21.4.2-6 - For consistency added procedures for reclamation credits received in inventory form AMRH.

The following category codes are associated with the Refund Trace Program:

Note: Additional category code information can be found in Exhibit 21.4.2-2, Disposition Code Chart - Refund Inquiry Employee Actions.

Category	**Definition**	**How Updated**	**When Updated**	**Age Criteria**
1081	Reclamation Credit received from BFS.	CC ACTON	When 1081 **TRACS** listing received	Asterisk appears 30 days from action date. • 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
3858	1. Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check or 2. FS Form 1133 and check copy	CC ACTON	When items are mailed to the taxpayer	Asterisk appears 45 days from action date. • 1 thru 9 would indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.

	sent to taxpayer or 3. There is no check copy and taxpayer is denied.			
3859	FS 3859, Claims Disposition Notice, (or computer-generated version) received from BFS in Philadelphia, PA.	CC ACTON	When Disposition Notice received	Asterisk appears 14 days from action date. • 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in HMMM column, case is overaged.
3911	Form 3911, Taxpayer Statement Regarding Refund, or oral statement received about a refund.	CC ACTON	When case controlled	Asterisk appears 30 days from received date. • 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
841P	TC 841 posts and sets **P-** Freeze.	Computer generated	When TC 841 posts	Asterisk appears 14 days from action date. • 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged (unless **45 days** have not elapsed from the

				received date of the check).
ACKN	Claim or photocopy request processed by RFC to TCIS by **Disposition Code 01 or 2**.	Computer generated	When **disposition code** is received from RFC	Asterisk appears 30 days from action date. • 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
DDPD	Direct Deposit verified and FS Form 150.1 to generate at RFC, as indicated by **Status 09**.	Computer generated	When Disposition Notice received	Asterisk appears 90 days from action date.
OOPS	CC CHKCL claim, or photocopy request rejected by RFC, as indicated by **Reject Disposition Code**, corrective action required.	Computer generated	When reject received from RFC	Asterisk appears 14 days from action date. • 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
PAID	Check cashed, claims package and/or photocopy to follow, as indicated by **Status 11, 14, 15, 16, 17, 18, or 20**.	Computer generated	When Disposition Notice received	Asterisk appears 30 days from action date for checks and direct deposits. **Note:** If case has already been updated to "Category Code 3858" because the claims package came before the "Status 11" etc. and has already been mailed to the taxpayer, the computer will not change the "Category Code PAID".

				The case will remain in "Category 3858" to reflect the true status of the case.
RCTF	CC CHKCL input for check claim.	Computer generated	CC CHKCL is input	Asterisk appears 30 days from action date. • 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
RECL	TC 841 to post from **Account 6565** or funds recovered through the banking system.	CC ACTON	When case submitted to the Accounting function or when case controlled by AMRH	Asterisk appears 180 days from action date. • 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
RFCK	CC CHKCL input for photocopy request (including LP trace).	Computer generated	CC CHKCL is input	Asterisk appears 30 days from action date. • 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
RFIQ	Correspondence received about a refund.	CC ACTON	When controlled	Asterisk appears 45 days from received date. • 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in

				"HMMM" column, case is overaged.
ST32	Check is outstanding.	Computer generated	When Status Code "32" received from RFC	Asterisk appears 45 days from action date. • 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
TOAD	Completed FS Form 1133 and check copy sent to BFS for adjudication.	CC ACTON	When items are mailed to BFS Philadelphia, PA	Asterisk appears 90 days from action date. • 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.

Exhibit 21.4.2-7 - Created new Exhibit to include information for TCIS Claim Detail.

The following are details used in deciphering the claims detail screen in the Treasury Check Information System:

1. Claims Status: **Open** – The claim has been accepted, and a case has been created within Fiscal systems. However, BFS has not yet received any information from the FI about the payment.
2. Claims Status: **Suspended** – The claim has started to be worked by a Fiscal technician, but there is more information or actions needed from the financial institution to resolve the claim.
   The Trace Response Details provides one of two response codes:
   Pending Research (RES) – BFS has contacted the financial institution but are waiting on additional information to properly adjudicate the claim
   Pending RO6 (RO6) – The FI has promised to return the full payment, but the return has not yet been confirmed by Fiscal systems

3. Claims Status: **Closed** – The claim has been adjudicated by Fiscal and all information provided by the Financial Institution is contained in the claims detail tab. The Trace Response Details provides one of three response codes:
   Payee Account Credited (PAC) – The payment as correctly credited to the intended payee's account. Date Credited is the date the financial institution see's the payment on the account of the intended payee
   Payment Returned (RET) – The full payment amount was returned to Treasury via ACH Return Date is the date Treasury received the full funds. IRS should see the credit back to the agency within 48 business hours.
   Referred to Agency (REF) – The payment was credited to an account where the name of the account owner does not match the name of the intended payee. (This will require additional research on IRS part to determine the taxpayer who receive the erroneous refund.)