

IRM PROCEDURAL UPDATE

DATE: 04/01/2026

NUMBER: ts-21-0426-0383

SUBJECT: Various Changes to Returned Refunds/Releases

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

CHANGE(s):

IRM 21.4.3.5(1) - Removed procedure to forward non IRS check copies to Headquarters as new procedures have been established with BFS for non IRS checks and documentation. Added procedures to follow IRM 21.4.3.5.5 Resolving Returned Refunds (Unexpired Checks).

(1) Upon receipt of a returned refund check, ICT scans the check to either the IMF Returned Refund or BMF Returned Refund inventory using Category 3913, with priority code 1 and OFP- 710-01090. Refund Inquiry (RI) takes the following actions to initiate the Available Check Cancellation (ACC) upon receipt of the inventory:

1. Review the check and confirm the ALC begins with 2009XXXX, located at the top of the check next to the date, which indicates the refund check was issued by the IRS. If the ALC is 2009XXXX, then follow procedures listed below. If the ALC is not 2009XXXX, elevate the case to your local Planning and Analysis liaison and request the information be forwarded to Headquarters for coordination with BFS for case resolution.
2. If a completed Form 3913, Acknowledgement of Returned Refund Check, is not received with the case from an IRS Taxpayer Assistance Center (TAC) then send Letter 4427C, Acknowledgement of Returned Refund Check, to the taxpayer, and capture the request complete screen in the CII case. Use the CII case number as the Batch number in your letter, if unable to use the CII case number, then use a zero.. Cases which include Form 3913, do not require Letter 4427C as the Form 3913 will serve as an acknowledgement letter.

Note: If no acknowledgement letter has been issued to the taxpayer, follow procedures in IRM 21.3.3.3.4, Quality and Timely Response, and issue a final response to the taxpayer, prior to closing the case control.

Reminder: When there is potential refund fraud involved do not send any letters, RIVO will respond to the taxpayer when the refund issue is resolved.

3. Access the Treasury Check Information System (TCIS) and take the following actions:

- 1) From Integrated View Check Query tab, enter check symbol and serial numbers, then click submit.
- 2) Navigate to the Payment Details tab and ensure the check status is "Issue Outstanding" then continue to the "Initiate ACC" link at the bottom of the screen.
- 3) Click the "Initiate ACC" link to display the confirmation screen.
- 4) To proceed with initiating the ACC, click the button labeled "Confirm". A message is displayed indicating the ACC will be initiated the following day. Use the print to PDF function to print the confirmation screen from TCIS, or use the screen capture button in CII and secure the ACC confirmation to your case.

Note: If you do not wish to proceed with initiating an ACC, click the button labeled "Return to Payment Details".

To return to the Payment Details tab, click the button labeled "Return to Payment Details".

IRM 21.4.3.5(2) - Removed procedure to forward ACH trace or TCIS Trace number, instead advised to forward case to planning and analysis liaison instead of Headquarters as new procedures have been established with BFS. SERP Feedback 38288. For clarity added to allow up 45 days after referral to planning and analysis for response. SERP Feedback 38626.

(2) After using TCIS to complete the ACC:

1. Place the CII case in monitor status for 10 days and wait for the credit to be returned. If not posted in 10 days, continue to monitor for up to 21 days. If after 21 days the funds have not posted, elevate the case to your local Planning and Analysis liaison with the ACH Trace Number/TCIS Trace Number and request the information be forwarded to Headquarters for coordination with BFS for case investigation.
2. Once the TC 841 has posted update the CII category code to **841P** .

Exception: Upon receipt of a returned refund check attached to Form 941-X, Form 943-X, Form 944-X or Form CT1-X indicating "Withdrawn" on the left margin of the first page or correspondence relating to or referencing Employee Retention Credit (ERC), after completing the ACC in TCIS reassign the case in CII as follows: Doc Type: Correspondence, use Priority Code 2, category 941X, 943X, 944X or CT1X as appropriate and assigned to IDRS number **0430406002**.

IRM 21.4.3.5.3 - For clarity updated to include time frame in which taxpayer can expect to receive refund check. SERP Feedback 37550.

(1) If the U.S. Postal Service cannot deliver the refund check to the taxpayer's address they will return the check to the Bureau of the Fiscal Service (BFS) Regional Finance Center (RFC).

(2) The RFC cancels the undelivered refund checks weekly and transmits the undeliverable refund checks to Martinsburg Computer Center (MCC) for posting of TC 740 to credit the correct taxpayer's account. If a Treasury Offset Program (TOP) offset was made on the original refund, TOP will generate a TC 899 code 1 to reverse it.

(3) Review the module for conditions that could determine allowable credit interest (e.g., identity theft (IDT), etc.) and take the proper action, including a manual computation of interest if necessary, before releasing the refund.

(4) An **S**- freeze occurs when:

- a. An undelivered refund check less than one year old is returned by the postal service (TC 740 Blocking Series 99999) and the address has not been updated since the refund was issued.

Exception: Undeliverable Economic Impact Payments will not set an **S**- freeze and will be systemically reversed after the following dates: first and second round after 12/31/2020, third round after 12/31/2021. Instead, the taxpayer may claim the Recovery Rebate Credit on their 2020/2021 tax return as appropriate, if eligible. See IRM 21.6.3.4.2.14, Recovery Rebate Credit, for more information.

Note: Refund checks not cashed within 12 months of issue date are considered expired checks and are identified by a TC 740 Blocking Series 66666. See IRM 21.4.3.5.6, Resolving Returned Expired Refunds Limited Payability.

Note: The IRS will update the taxpayer's address of record per the procedures in Rev. Proc. 2010-16 which includes clear and concise written notification. Taxpayers may notify the IRS of an address change using various methods (e.g., Form 8822, Change of Address; Form 8822-B, Change of Address or Responsible Party - Business; Form 3911, Taxpayer Statement Regarding Refund; correspondence described in section 5.04(1)(a) of the revenue procedure, etc.). Taxpayers can also request an address change via oral statement, see IRM 21.1.3.20.1, IMF and BMF Oral Statement Address Changes.

Exception: A request made by a POA does not fall under Revenue Procedure 2010-16 and does not qualify for an address change update under Oral Statement Authority. Advise the caller to file Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, as appropriate.

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

- b. A return is filed without an address and a "Campus Address" is assigned. For campus address cases, see IRM 21.4.1.4.5, Return Processed but No Address on File.
- c. Responses to CP 231, Undelivered Refund Check Returned to Us, and Letter 533C, Refund Check Undelivered or Not Negotiated, received in Refund Inquiry must be assigned using category code "UDRF".

(5) For SCADDRESS transcripts received in Refund Inquiry (RI), take the following actions for case resolution:

- a. Research CC IRPTRL for taxpayer address
- b. Send Letter 533C, to the CC IRPTRL address(es) requesting the taxpayer furnish their current address
- c. Close CII case
- d. Take proper action on Letter 533C replies
- e. For transcripts that involve Identity Theft (IDT) or Return Integrity and Verification Operations (RIVO), see IRM 21.2.4.3.18, Return Integrity and Verification Operations (RIVO) and Criminal Investigation (CI), Transcript Issues, and IRM 21.2.4.3.19, Transcripts with Identity Theft (IDT) Involvement

(6) Do NOT input a CC CHK64 under the following conditions (reissue refund as a manual refund):

- a. Original refund was a TC 840, and circumstances still exist where the taxpayer requires a manual refund. See IRM 21.4.4.3, Why Would a Manual Refund Be Needed?
- b. Original refund was a TC 846 with a Bypass Indicator (Injured Spouse).
- c. Deceased taxpayer and no CCC L or W on CC TXMOD or CC RTVUE for applicable period. See IRM 21.6.6.2.21, Decedent Accounts, for more information on decedent account refunds.
- d. Form 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds (MFT 46, Doc Code 88) - Any address correction in response to a CP 231, Undelivered Refund Check, should not be updated on master file.

Note: See IRM 21.7.7.7.4.5.4, Form 8038-CP Manual Refund Guidelines, for more information about manual refunds.

(7) Any of the following will release an **S**- freeze.

- a. The filing of a subsequent return (TC 150)
- b. CC CHK64 to generate a TC 018 on CC ENMOD

Note: Reissue Refund (CHK64) Tool is available as an IAT tool and is mandatory unless a manual refund must be issued.

- c. Systemic module update with TC 013 Business Master File (BMF) or TC 014 Individual Master File (IMF) updating from the Postal Service National Change of Address (NCOA) database.

Exception: Systemic releases will not occur if a name change has occurred since the return was filed. The NCOA and IRS records must match exactly. See IRM 3.13.5.42, Determining National Change of Address (NCOA) Address Changes.

- d. A taxpayer-initiated address change through Where's My Refund (WMR) will post as a TC 014 (IMF only) with a source code of 1.

Note: The address change option in WMR is currently disabled.

- e. Input of TC 014 on IMF and TC 013 or TC 014 on BMF after posting of the TC 740

Reminder: Refund will not release if the TC 846 and TC 740 are for different amounts.

- f. Module balance becomes zero or debit

(8) Customer service representatives (CSRs), tax examiners (TEs) and RI Unit Examiners will input CC CHK64 (TC 018) to change the address.

Note: Perfections to the name line which do not significantly alter the basic character of the entity, such as correction of typographical errors or omissions in name can also be input to ensure the name line is correct.

Note: Taxpayer should receive a CP 564, Refund Check Not Delivered - New Check To Be Issued, when applicable. Therefore, do not use CC INCHG or CC BNCHG to update the address, use CC CHK64. For trustee changes, refer to IRM 21.7.1.4.9, Fiduciary Name/Address Change.

Caution: When using the 2nd name line on CC CHK64 for a foreign address, you must use the current year in the tax year field regardless of the tax year for which the refund is being issued. For example, if the claim is for tax year 2022, and it is made after January 1, 2023, you must use 2023 in the tax year field. If this same claim is received after January 1, 2024, you must use 2024 in the tax year field.

Note: Do not correspond for a current address on undeliverable refunds, unless specifically instructed to in the IRM.

- a. CC TXMOD must precede CC CHK64. (It cannot be input on a dummy module.)

- b. If there are multiple **S**- freezes, CC CHK64 input on any account with an **S**- freeze will release all **S**- freezes.
- c. Request must be from an authorized person. On a joint return, this would be either spouse (both signatures are required to negotiate the check). When updating our records through oral statement, advise taxpayer to change their address at their local post office.

Note: If the secondary taxpayer on a joint account requests an address change, determine if the change applies to the joint account or only the spouse. If the change applies only to the secondary taxpayer, make no change to the primary taxpayer's address. Advise the requestor the primary taxpayer must contact us or submit a Form 8822, Change of Address. IRM 21.4.2.4 (5), Refund Trace Actions, provides guidance for an acceptable oral statement.

Exception: A request made by a POA does not fall under Revenue Procedure 2010-16 and will not qualify for an address change update under Oral Statement Authority. Advise the caller to file Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party - Business, as appropriate. The Entity Unit will review and determine if the address change is legitimate under their paper processing function. If a POA is not requesting an address change then allow the request for refund re-issuance.

- d. CC CHK64 can be input based on an oral statement or written correspondence from the taxpayer received via Correspondence Imaging Inventory (CII).
- e. Certain situations will require the CP 564 to be stopped (e.g., if the credit will not refund due to an offset). The CP 564 can be stopped by overlaying the notice indicator on the CC CHK64 screen with an "N". See IRM 25.25.12.9, Limited Direct Deposit Refund Procedures.

Note: If a CP 53 series notice was issued for the tax period in question, see IRM 21.4.1.4 (3), Refund Inquiry Response Procedures, for more information.

(9) Use the chart below to release an **S**- freeze:

Reminder: After CC CHK64 is input a refund check will be reissued in about 4 weeks, unless otherwise stated below.

Note: More information about allowable interest calculations can be found in IRM 20.2.4.8.5.1, Undeliverable Refund Checks.

Row	If	And	Then
1	An unauthorized person requests the release	no content	Advise the unauthorized person that the refund release request must come from the taxpayer or the taxpayer's

			authorized representative. Do not disclose any information.
2	An authorized person requests the release	The refund is a TC 846 and was returned undeliverable	<ol style="list-style-type: none"> 1. Verify the address. 2. Input CC CHK64. 3. Advise the requestor to allow up to 4 weeks for a refund check to be reissued.
3	An authorized person requests the release	The refund is a TC 840 (manual refund) and returned undeliverable	Determine if the refund must be re-input as a manual refund. If a manual refund is not necessary, input CC CHK64.
4	An authorized person requests the release	Pending TC 018 or TC 014 on CC ENMOD	<ol style="list-style-type: none"> 1. Verify the address. 2. Advise the requestor to allow up to 4 weeks for a refund check to be reissued.
5	An authorized person requests the release	Pending TC 018 or TC 014 is on CC ENMOD, address is incorrect	<ol style="list-style-type: none"> 1. Input CC NOREFP to stop the refund. 2. Update the address by using CC ENREQ, INCHG. 3. Advise the requestor to allow up to 8 weeks for a refund check to be reissued. 4. Release the P- freeze when the TC 841 posts.
6	An authorized person requests the release	<ul style="list-style-type: none"> • S- freeze after CC CHKCL action • No open control • No Pending TC 018 or TC 014 	<ol style="list-style-type: none"> 1. Verify the address. 2. Input CC CHK64. 3. Advise the requestor to allow up to 4 weeks for a refund check to be reissued.

7	An authorized person requests the release	S- freeze after the CC CHKCL action and has an open control	RI will contact area with open control for release of the refund. CSRs will forward Form 4442/e-4442, Inquiry Referral, with the new address, to the area with an open control. Advise the requestor to allow up to 6 weeks for a refund check to be reissued.
8	An authorized person requests the release	<ul style="list-style-type: none"> • Multiple freeze conditions • No open control 	Follow the instructions for each freeze condition. See IRM 21.5.6, Freeze Codes.
9	An authorized person requests the release	<ul style="list-style-type: none"> • Multiple freeze conditions • Open control 	Contact the employee/area with the control and coordinate the resolution of the conditions. See IRM 21.5.6, Freeze Codes. CSRs will forward Form 4442/e-4442 with the new address, to the area with an open control. Advise the taxpayer they will hear from the IRS in approximately 30 days.
10	Exempt Organization sub-module on BMF CP 231 , Undelivered Refund Check	no content	CC CHK64 will unpost, a manual refund is required. Note: For trustee changes, refer to IRM 21.7.1.4.9, Fiduciary Name/Address Change
11	Invalid TIN shown on CC ENMOD or CC TXMOD	no content	Research invalid condition and input CC CHK64, to release S- freeze, if appropriate.
12	If CC ENMOD shows an incorrect/incomplete address	no content	Input CC CHK64 with correct address.

13	45-day interest-free period is in jeopardy. Interest free period expires 06/01 on IMF refund returns filed by 04/15	Delay is through the fault of a government agency	1. Allow interest. 2. Overlay interest indicator" N" on CC CHK64 with "Y."
14	45-day interest-free period is in jeopardy. Interest free period expires 06/01 on IMF refund returns filed by 04/15	Delay is not through the fault of a government agency	Do not allow interest. Note: Leave the interest indicator as N on CC CHK64.

(10) More research may be required to determine the type of refund to send to the taxpayer. If there appears to be a need for further research on the account, take the proper action. This may include contacting other IRS functions or more communication with the taxpayer, see Letter 533C, Refund Check Undelivered or Not Negotiated.

(11) If additional research or contact with the taxpayer results in moving the overpayment to a different tax module, follow the guidance in IRM 21.4.3.5.5 (5), Resolving Returned Refunds (Unexpired Checks).

(12) Take the proper action on Computer Paragraph (CP) replies.

IRM 21.4.3.5.5(4) box 15 - For clarification updated to provide additional instruction if ALC is not 2009XXXX based on new procedures received from BFS.

(4) To research and resolve returned refund checks that include an explanation from the taxpayer, refer to the chart below. Follow the taxpayer's instructions whenever possible.

Row	If	And	Then
1	Credit is to be applied to a balance due	Credit not posted	Input CC STAUP or TC 470 to prevent offset and monitor for credit.
2	Credit is to be applied to a balance due	No balance due	Notify taxpayer of status.
3	Credit has posted		Follow taxpayer's instructions.
4	Credit intended as payment for taxes	Credit not posted	Monitor for credit, when posted, follow taxpayer's instructions.

5	Refund returned on a deceased taxpayer's account, refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds	Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or required documentation attached	Follow instructions and comply with the request.
6	Refund returned on a deceased taxpayer's account, refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds	Form 1310 or required documentation not attached	Send Form 1310 to estate of deceased taxpayer requesting documentation. If the surviving spouse of a joint return is claiming the refund, Form 1310 is not required.
7	An erroneous name or designation of payee	Not negotiable	Request original document to verify payee, if necessary.
8	An original Form 1040-X, Amended U.S. Individual Income Tax Return received with the check	no content	Adjust account or route return to the proper function. Note: If routing a Form 1040-X, input a TC 971 Action Code (AC) 010 using the Received Date as the Transaction Date.
9	An original Form 941-X, Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund; Form 1065-X, Amended Return or Administrative Adjustment Request (AAR); Form 1120-X, Amended U.S. Corporation Income Tax Return	no content	Adjust account or route return to the proper function.
10	An original Form 941-X, Form 943-X, Form 944-X or Form CT1-X, indicating Withdrawn on the left margin of the first page is received with the check	no content	If the original Form 941-X, Form 943-X, Form 944-X or Form CT1-X, indicating Withdrawn on the left margin of the first page or correspondence relating to or referencing Employee Retention Credit (ERC), after completing

			the ACC in TCIS reassign the case in CII as follows: Doc Type: Correspondence, use Priority Code 2, category 941X, 943X, 944X or CT1X as appropriate and assigned to IDRS number 0430406002 .
11	Adjustment action posts before TC 841	Credit and P- freeze remaining on account	Refer to IRM 21.5.6, Freeze Codes, to determine if the P-freeze can be released.
12	Refund was correct when issued	Returned in error	Provide explanation to taxpayer. Do not allow more interest if the refund is to be reissued or applied to an outstanding liability. Note: If the original refund was a manual refund, you may need to reissue it as a manual refund. See IRM 21.4.4, Manual Refunds.
13	Taxpayer filed a married filing joint (MFJ) return and requests the refund check be reissued in one name	Signed statement from other spouse consenting to issuance of the refund to requester is attached	Do not allow more interest if the refund is to be reissued or applied to an outstanding liability. Reissue refund as a manual refund. Include signed statement from other spouse consenting to issuance of the refund to requester as supporting document. See IRM 21.4.4, Manual Refunds.
14	Refund was correct when issued, but is returned by a third-party because the taxpayer no longer lives at the address	P- freeze or TC 841 pending to post	Research CC ENMOD: <ul style="list-style-type: none"> • If a current address is found, reissue the refund. • If no current address is found on CC ENMOD, research current year IRPTR and issue a Letter 533C, Refund Check

			<p>Undelivered or Not Negotiated, asking the taxpayer to verify their current address. Suspend and allow 45 days for a response (70 days for overseas taxpayers).</p> <ul style="list-style-type: none"> If no current address is located or no response is received, follow paragraph (11) below. <p>Note: See paragraphs (7) and (8) below to determine if interest is allowable.</p>
15	Refund check is a non-IRS Treasury check (See IRM 3.8.44-7, Agency Location Codes (ALC), for IRS ALC listing)	Correspondence attached is requesting we apply or reissue the refund to a certain year or other IRS account action	<ul style="list-style-type: none"> If the ALC is not 2009XXXX, elevate the case to your local Planning and Analysis liaison and request the information be forwarded to Headquarters for coordination with BFS for case resolution. Issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, explaining we cannot accept a third-party check and the check will be returned to the originating agency to be reissued. Do not forward correspondence to BFS, detach from the check.
16	Refund check is a non-IRS Treasury check (See IRM 3.8.44-7, Agency Location	Correspondence is attached and is NOT requesting an IRS	<ul style="list-style-type: none"> If the ALC is not 2009XXXX, elevate the case to your local

	Codes (ALC), for IRS ALC listing)	related action, but asking about the check or information related to it	Planning and Analysis liaison and request the information be forwarded to Headquarters for coordination with BFS for case resolution.
17	Refund returned	Correspondence is attached which says they are not entitled to the refund (e.g., Non-Resident Alien) or have a religious or conscience-based objection to the refund	<ul style="list-style-type: none"> • Reverse the credits that created the refund (e.g., ACT, EIC or other prepaid credits). See IRM 21.6.3.4.2, Refundable Credits, for applicable credit instructions. • If a reversal of the credit is not possible due to an expired ASED, then move any Earned Income Credit (TC 764 or TC 768) or Generated Refundable Credit (TC 766) to Excess Collections, follow IRM 21.4.3.5.5 (11). • Send a closing letter to advise the credit causing the overpayment has been removed from their account.
18	Returned Recovery Rebate Credit (RRC), identified by a TC 766 CRN 256 on the account	Correspondence is attached which says they are not entitled to the refund (e.g., Non-Resident Alien) or have a religious or conscience-based objection to the refund	<ul style="list-style-type: none"> • If prior to the ASED, reverse the credit that created the refund. See IRM 21.6.3.4.2.14, Recovery Rebate Credit (RRC), for applicable credit instructions. • If after the ASED, move Generated Refundable Credit (TC 766) to Excess Collections, regardless of

			<p>credit age, follow IRM 21.4.3.5.5 (11)c.</p> <ul style="list-style-type: none"> • Send a closing letter to advise the credit causing the overpayment has been removed from their account.
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Reminder: If there is any correspondence, unrelated to the returned refund check, which is not within your scope, 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.

IRM 21.4.3.5.5(4) box 16 - For clarification updated to provide additional instruction if ALC is not 2009XXXX based on new procedures received from BFS.

(4) To research and resolve returned refund checks that include an explanation from the taxpayer, refer to the chart below. Follow the taxpayer's instructions whenever possible.

Row	If	And	Then
1	Credit is to be applied to a balance due	Credit not posted	Input CC STAUP or TC 470 to prevent offset and monitor for credit.
2	Credit is to be applied to a balance due	No balance due	Notify taxpayer of status.
3	Credit has posted		Follow taxpayer's instructions.
4	Credit intended as payment for taxes	Credit not posted	Monitor for credit, when posted, follow taxpayer's instructions.
5	Refund returned on a deceased taxpayer's account, refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds	Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or required documentation attached	Follow instructions and comply with the request.
6	Refund returned on a deceased taxpayer's account, refer to IRM 21.6.6.2.21.2,	Form 1310 or required	Send Form 1310 to estate of deceased taxpayer requesting documentation. If the surviving

	Processing Decedent Account Refunds	documentation not attached	spouse of a joint return is claiming the refund, Form 1310 is not required.
7	An erroneous name or designation of payee	Not negotiable	Request original document to verify payee, if necessary.
8	An original Form 1040-X, Amended U.S. Individual Income Tax Return received with the check	no content	Adjust account or route return to the proper function. Note: If routing a Form 1040-X, input a TC 971 Action Code (AC) 010 using the Received Date as the Transaction Date.
9	An original Form 941-X, Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund; Form 1065-X, Amended Return or Administrative Adjustment Request (AAR); Form 1120-X, Amended U.S. Corporation Income Tax Return	no content	Adjust account or route return to the proper function.
10	An original Form 941-X, Form 943-X, Form 944-X or Form CT1-X, indicating Withdrawn on the left margin of the first page is received with the check	no content	If the original Form 941-X, Form 943-X, Form 944-X or Form CT1-X, indicating Withdrawn on the left margin of the first page or correspondence relating to or referencing Employee Retention Credit (ERC), after completing the ACC in TCIS reassign the case in CII as follows: Doc Type: Correspondence, use Priority Code 2, category 941X, 943X, 944X or CT1X as appropriate and assigned to IDRS number 0430406002 .
11	Adjustment action posts before TC 841	Credit and P- freeze remaining on account	Refer to IRM 21.5.6, Freeze Codes, to determine if the P-freeze can be released.

12	Refund was correct when issued	Returned in error	<p>Provide explanation to taxpayer. Do not allow more interest if the refund is to be reissued or applied to an outstanding liability.</p> <p>Note: If the original refund was a manual refund, you may need to reissue it as a manual refund. See IRM 21.4.4, Manual Refunds.</p>
13	Taxpayer filed a married filing joint (MFJ) return and requests the refund check be reissued in one name	Signed statement from other spouse consenting to issuance of the refund to requester is attached	<p>Do not allow more interest if the refund is to be reissued or applied to an outstanding liability. Reissue refund as a manual refund. Include signed statement from other spouse consenting to issuance of the refund to requester as supporting document. See IRM 21.4.4, Manual Refunds.</p>
14	Refund was correct when issued, but is returned by a third-party because the taxpayer no longer lives at the address	P- freeze or TC 841 pending to post	<p>Research CC ENMOD:</p> <ul style="list-style-type: none"> • If a current address is found, reissue the refund. • If no current address is found on CC ENMOD, research current year IRPTR and issue a Letter 533C, Refund Check Undelivered or Not Negotiated, asking the taxpayer to verify their current address. Suspend and allow 45 days for a response (70 days for overseas taxpayers). • If no current address is located or no response is

			<p>received, follow paragraph (11) below.</p> <p>Note: See paragraphs (7) and (8) below to determine if interest is allowable.</p>
15	Refund check is a non-IRS Treasury check (See IRM 3.8.44-7, Agency Location Codes (ALC), for IRS ALC listing)	Correspondence attached is requesting we apply or reissue the refund to a certain year or other IRS account action	<ul style="list-style-type: none"> • If the ALC is not 2009XXXX, elevate the case to your local Planning and Analysis liaison and request the information be forwarded to Headquarters for coordination with BFS for case resolution. • Issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, explaining we cannot accept a third-party check and the check will be returned to the originating agency to be reissued. • Do not forward correspondence to BFS, detach from the check.
16	Refund check is a non-IRS Treasury check (See IRM 3.8.44-7, Agency Location Codes (ALC), for IRS ALC listing)	Correspondence is attached and is NOT requesting an IRS related action, but asking about the check or information related to it	<ul style="list-style-type: none"> • If the ALC is not 2009XXXX, elevate the case to your local Planning and Analysis liaison and request the information be forwarded to Headquarters for coordination with BFS for case resolution.
17	Refund returned	Correspondence is attached which says they are not entitled	<ul style="list-style-type: none"> • Reverse the credits that created the refund (e.g., ACT, EIC or other prepaid

		<p>to the refund (e.g., Non-Resident Alien) or have a religious or conscience-based objection to the refund</p>	<p>credits). See IRM 21.6.3.4.2, Refundable Credits, for applicable credit instructions.</p> <ul style="list-style-type: none"> • If a reversal of the credit is not possible due to an expired ASED, then move any Earned Income Credit (TC 764 or TC 768) or Generated Refundable Credit (TC 766) to Excess Collections, follow IRM 21.4.3.5.5 (11). • Send a closing letter to advise the credit causing the overpayment has been removed from their account.
18	<p>Returned Recovery Rebate Credit (RRC), identified by a TC 766 CRN 256 on the account</p>	<p>Correspondence is attached which says they are not entitled to the refund (e.g., Non-Resident Alien) or have a religious or conscience-based objection to the refund</p>	<ul style="list-style-type: none"> • If prior to the ASED, reverse the credit that created the refund. See IRM 21.6.3.4.2.14, Recovery Rebate Credit (RRC), for applicable credit instructions. • If after the ASED, move Generated Refundable Credit (TC 766) to Excess Collections, regardless of credit age, follow IRM 21.4.3.5.5 (11)c. • Send a closing letter to advise the credit causing the overpayment has been removed from their account.

Reminder: If there is any correspondence, unrelated to the returned refund check, which is not within your scope, 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.