

IRM PROCEDURAL UPDATE

DATE: 05/11/2026

NUMBER: ts-21-0526-0514

SUBJECT: Various Changes to Manual Refunds

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

CHANGE(s):

IRM 21.4.4.5.1(1) - For awareness included a link to SERP where color copy of Form 5792 can be located which provides a visual of documentation of required fields.

(1) Form 5792 is used with CC RFUND to request an IDRS refund. This form cannot be used to issue refunds of \$100 Million or more. **Use the latest revision** of Form 5792. Digital signatures are required on Form 5792. When a Form 5792 is submitted to the Accounting Function, only one copy of the Form 5792 is required. The case file must be submitted to the Accounting Function the same processing day CC RFUND is input.

Caution: Proper hold codes must be used when issuing a manual refund. See IRM 21.4.4.5 (5) and IRM 21.4.4.5 (6).

Note: A color PDF version of the required fields indicated below can be found on SERP at the following link: [Manual Refund Form 5792 Required Fields](#).

IRM 21.4.4.5.2(1) - For awareness included a link to SERP where color copy of Form 3753 can be located which provides a visual of documentation of required fields.

(1) Form 3753 is designed for non-IDRS input. CC RFUND is not used for Form 3753 refunds. **Use the latest revision** of Form 3753. Systemic refunds can be generated on IDRS (TC 846) for refunds under \$100 million, unless a manual refund is required. When issuing a manual refund of \$100 million or more, a Form 3753 must be used. It must also be used if a direct deposit is necessary. (Only TAS can request a direct deposit manual refund for hardship conditions.) This form will also be used for all manual refunds refunded from an account that is not on IDRS.

Caution: Proper hold codes must be used when issuing a manual refund. See IRM 21.4.4.5 (5) and IRM 21.4.4.5 (6) for more information.

Note: A color PDF version of the required fields indicated below can be found on SERP at the following link: [Manual Refund Form 3753 Required Fields](#).

IRM 21.4.4.5.2(5) - For inclusion of missing procedures added instruction for International taxpayers that do not have a U.S. Bank Account, and live in a country that does not accept U.S. Treasury Checks. Subsequent paragraphs are renumbered.

(5) For International taxpayers that do not have a U.S. Bank Account, and live in a country that does not accept U.S. Treasury Checks, the refund must be submitted on a Form 3753 to be processed through the International Treasury Services (ITS) at the Ogden Accounting Site. Please see IRM 3.17.79.3.10.1.2 , International Payments via International Treasury Services (ITS), for more information on international payments. Other requirements may be applicable.

Note: Forms 3753 for International taxpayers will be accepted by Ogden accounting only when signed by an authorized signer in Philadelphia, Ogden, or Cincinnati. IMF International taxpayer accounts are worked by Philadelphia and BMF International taxpayer accounts are worked primarily in Ogden.

IRM 21.4.4.5.2(7) Section II - Manual Refund Authority: Box 11: To include procedures for External Leads and Chargebacks, which are not subject to offset, updated to have statement "Not subject to TOP offset" in the other remarks field when submitting the form.

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

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

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

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

- **Box 3, IDRS and Master File researched for outstanding balance and TC 130**
- **Box 4, Transcript of debit accounts attached** (if applicable)
- **Box 5, Evidence of Credit Condition** - Check at least one box
- **Box 6, Necessary back-up documents attached**
- **Box 9, Interest** - Check one box
- **Box 11, By Pass Indicator (BPI)** - Enter a BPI 0 or 3. If the BPI is 3, you must verify that no debt exists and notate the following: BFS contact name, date of contact and no TOP debt. This statement must appear in the "Other Remarks" box on the Form

3753. Exception: External Leads, Chargebacks, Form 8038CP and Department of Justice Cases are not subject to offset, include "Not subject to TOP offset" in the other remarks field when submitting the form.

- **Box 13, IAT Tool DMER Bypass - DMER Print Attached**-Mark when a duplicate condition is found, and DMER form is attached. The initials of the manager who signed the DMER Bypass document must be entered.
- **Box 17, All items Above completed** - Verify that all applicable items in Section I - Account Information, is completed.
- Mark any other boxes in this section as applicable

IRM 21.4.4.7.2.2(8) - For clarity added note to advise the DLN that will be used on Form 2424 if a payment has been transferred off the account then back. SERP Feedback 39534.

(8) If the unauthorized or unintended payment is still on the taxpayer's account take the following actions:

- a. If payment will refund or offset, input a TC 570 on the account where the erroneous payment resides until the case can be resolved
- b. Prepare Form 2424, Account Adjustment Voucher, to correct the account
- c. Debit the taxpayer's account with the corresponding TC of the payment
- d. Credit Account 6910 with the TC of the payment
- e. Use date of the payment as the transaction date for both the debit and credit
- f. Notate "chargeback for credit card payment" in the comments area

Note: If the original electronic payment was transferred to another period and then transferred back into the account, use the DLN and Trace ID of the payment as it exists at the time you prepare the Form 2424 (the "current" DLN), and note the reversal on TXMODA in the remarks.

Exhibit 21.4.4-6 - For visual aid of written instructions added exhibit of Form 5792 and Form 3753 with required fields highlighted and included a link to SERP where color copies of exhibits can be located.

A color PDF version of the required fields indicated in the exhibits below can be found on SERP at the following link: [Manual Refund Form 3753 Required Fields and Manual Refund Form 5792 Required Fields](#)

All highlighted fields are mandatory unless noted otherwise in the IRM.

Line No.: 1=prior Yr; 2=current yr; 4=resulting from 29x adjustment(ccc3U); 6=resulting from other than 1,2,3,4,5 or 7. IRM 2.4.20-12
**Line 4 is NEVER used on Injured Spouse per 21.4.6.5.6.6

Request for IDRS Generated Refund (IGR)

Section I - Account Information

Command Code RFUND	1. TIN and file source	2. MFT code	3. Tax period	4. Plan number MFT 46, 74, and 76	5. Name control		
6. TC 840 amount	7. TC 770 amount	8. Overpayment amount	9. Line No. (See IDRS CC RFUND Input (IRM 2.4.20))	10. Int'st ind.	11. ULC code	12. Sequence number	13. Block series number

14. 1st Name line DO NOT address the first name line to a deceased taxpayer.	Accounting will reject if the address does not match IDRS account and there is no matching address on: <ul style="list-style-type: none"> • Pending change on IDRS cc ENMOD (PN or EP) or • Line 12 of an attached Form 8379 (Injured Spouse), or TC 971 AC 037 • Attached valid Form 1310, TC 971 AC 037 • Attached Form 8822, TC 971 AC 037 • Attached copy of recent tax return, TC 971 AC 037
15. 2nd Name line (Line out if not used)	
16. 3rd Name line (Line out if not used)	
17. 4th Name line (Line out if not used)	
18. Street address or P.O. number (Must include apartment number, if applicable)	

19. City	State	ZIP code
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20. Remarks If applicable the following notations are required: F8379 attached F1310 attached IDTVA MR Timely filed, No RSED Issue or RSED allowable TS:CARE:FA (for Field Assistance (FA) employees only)	If the original return was coded with CCC 3, was a U coded return, The RPD must be notated in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation to the manual refund, unless the RPD is reflected on CC IMFOLR/BMFOLR.	21. Initiating BOD <input type="checkbox"/> (1) LB&I <input type="checkbox"/> (7) TS-SP <input type="checkbox"/> (2) SBSE <input type="checkbox"/> (8) RICS <input type="checkbox"/> (3) TAS <input type="checkbox"/> (9) Appeals <input type="checkbox"/> (4) TEGE <input type="checkbox"/> (0) ICE <input type="checkbox"/> (5) TS-AM <input type="checkbox"/> (6) TS Compliance
22. DLN of return	Block 23 - Check the box if the account has a bankruptcy indicator. Block 24 - Check the box if the account contains a TC 130	23. Bankruptcy code case <input type="checkbox"/> 24. TC 130 <input type="checkbox"/>

Section II - Manual Refund Authority (Complete applicable items) Mark any other boxes in this section as applicable.

1. Reason a. <input type="checkbox"/> Tentative Carryback b. <input type="checkbox"/> Taxpayer Request c. <input type="checkbox"/> Handbook Reference d. <input type="checkbox"/> Other e. <input type="checkbox"/> Injured Spouse or <input type="checkbox"/> Innocent Spouse	5. Evidence of Credit Condition a. <input type="checkbox"/> Unprocessed document or return b. <input type="checkbox"/> Transcript of account c. <input type="checkbox"/> Form 3913 (returned check) d. <input type="checkbox"/> Other (Specify) 6. <input type="checkbox"/> Necessary supporting documents attached 7. <input type="checkbox"/> Verify refund amount with source document amount 8. <input type="checkbox"/> TC 914 or Z freeze on module (Criminal investigation approval received)	9. <input type="checkbox"/> Interest Reviewed Over \$1 Million 10. <input type="checkbox"/> By Pass Indicator (BPI) See IRM 21.4.6 11. <input type="checkbox"/> IAT Tool DMER Bypass - DMER Print Attached (Manager's Initials) mark when attached 12. <input type="checkbox"/> Refund >\$50 Million but <\$100 Million. 2-Day Notification given to Accounting per IRM 3.17.79.3.7 13. <input type="checkbox"/> All items above completed
2. <input type="checkbox"/> TC 420/424 on module (Examination approval rec'd.)		
3. <input type="checkbox"/> IDRS and Master File researched for outstanding balances and TC 130		
4. <input type="checkbox"/> Transcript of debit accounts attached Mark ONLY if applicable		

Section III - Interest Computation

Interest to date (mm/dd/yyyy) Month Day Year	Total interest	Interest Computation Attached (COMPA Print, ACT/DMI Print, etc.) <input type="checkbox"/> Yes <input type="checkbox"/> No
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Section IV - Manual Refund Approval

The Approving Official cannot be the same as the employee requesting the manual refund.

1. No. of employee inputting RFUND via IDRS	4. Signature of Approving Official AC12B John A. Smith Digitally signed by John A. Smith Date: 2025.05.07 13:16:13-05'00' See IRM 3.17.79.3.2.3, Manual Refund Digital Signature Requirement, for digital signature requirements on Form 5792.	
2. Request prepared by (name of originator)	2a. SEID	3. Telephone number Cannot be a Toll-Free 800 phone number. This MUST be the managers phone number.

All highlighted fields are mandatory unless noted otherwise in the IRM.

Special handling	(For Accounting Use Only)
Manual Refund Posting Voucher	DLN of Form 3753

To Accounting	From and return to (originating team and department)
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Section I - Account Information

1. TIN (EIN/SSN)	2. Tax period (yyyymm)	3. MFT	4. Plan number <small>MFT 46, 74, and 76</small>	5. Schedule number	6. Schedule/Transaction date (mmdyyy)
7. Name and address of taxpayer as shown on Master File Complete this block if the payee is other than the taxpayer or the refund is being issued to a different address. Differences must be explained in Section 2.			8. Form number	9. DLN of return	
11. Make check payable to (If different than taxpayer explain in Section II) DO NOT address the first name line to a deceased taxpayer.			10. Transaction Code	a. Primary 840	b. Amount of refund check
				c. Secondary 770	d. Interest
			12. General Ledger/Appropriation		13. Overpayment amount
For Direct Deposit			a. Symbol	b. Amount	14. Universal Location Code (ULC)
a. Routing number	b. Account number		For Credit Card Chargeback or when funds are required to be withdrawn from specific Treasury Accounts		
c. Account type <input type="checkbox"/> Checking <input type="checkbox"/> Savings			15. Line number <small>Line No. 1=prior Yr; 2=current yr; 4=resulting from 29x adjustment(ccc3U); 6=resulting from other than 1,2,3,4,5 or 17; IRM 2.4.20-12 **Line 4 is NEVER used on Injured Spouse per 21.4.6.5.6.6</small>		

Section II - Manual Refund Authority (Complete applicable items) Mark any other boxes in this section as applicable.

1. Reason a. <input type="checkbox"/> Tentative Carryback b. <input type="checkbox"/> Taxpayer Request c. <input type="checkbox"/> Handbook Reference _____ d. <input type="checkbox"/> Other _____ e. <input type="checkbox"/> Injured Spouse or <input type="checkbox"/> Innocent Spouse 2. <input type="checkbox"/> TC 420/424 on module (Examination approval rec'd.) 3. <input type="checkbox"/> IDRS and Master File researched for outstanding balances and TC 130 4. <input type="checkbox"/> Transcript of debit accounts attached 5. Evidence of Credit Condition a. <input type="checkbox"/> Unprocessed document or return b. <input type="checkbox"/> Transcript of account c. <input type="checkbox"/> Form 3913 (returned check) d. <input type="checkbox"/> Other (Specify) _____	6. <input type="checkbox"/> Necessary supporting documents attached 7. <input type="checkbox"/> Verify refund amount with source document amount 8. <input type="checkbox"/> TC 914 or Z freeze on module (Criminal investigation approval received) 9. Interest a. <input type="checkbox"/> Not allowable b. <input type="checkbox"/> Restricted c. <input type="checkbox"/> Normal 10. <input type="checkbox"/> Interest Reviewed Over \$1 Million _____ 11. <input type="checkbox"/> By Pass Indicator (BPI) See IRM 21.4.6 _____ Accounting: Uncheck the TOP Offset Eligibility box on SPS 12. <input type="checkbox"/> Stopped pending TC840 or TC846	13. <input type="checkbox"/> IAT Tool DMER Bypass - DMER Print Attached (Manager's Initials) <small>mark when attached!</small> 14. <input type="checkbox"/> Refund >\$50 Million but <\$100 Million. 2-Day Notification given to Accounting per IRM 3.17.79.3.7. 15. <input type="checkbox"/> Refund >\$100 Million Form _____ of _____ 16. <input type="checkbox"/> Refund >\$500 Million. 5-Day Notification given to Accounting per IRM 3.17.79.3.7. 17. <input type="checkbox"/> All items above completed <div style="border: 1px dashed black; padding: 5px; margin-top: 5px;"> To prevent DMER, cc TXMOD should be reviewed for a current TC971 AC664, or an open control base controlled to Accounting, which are both indications that a prior Form 3753 had been submitted and processed. </div>
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Section III - Interest Computation

Interest to date (mm/dd/yyyy)	Total interest	Interest Computation Attached (COMPA Print, ACT/DMI Print, etc.)			
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%; border-bottom: 1px solid black;">Month</td> <td style="width:33%; border-bottom: 1px solid black;">Day</td> <td style="width:33%; border-bottom: 1px solid black;">Year</td> </tr> </table>	Month	Day	Year		<input type="checkbox"/> Yes <input type="checkbox"/> No
Month	Day	Year			

Section IV - Other Remarks

If applicable the following notations are required: #F8379 attached #F1310 attached #IDTVA MR #Timely filed, No RSED Issue or RSED allowable #TS:CARE:FA (for Field Assistance (FA) employees only)	If the original return was coded with CCC 3, was a U coded return, The RPD must be noted in the remarks and a completed REQ54 screen print showing the RPD must be attached as back up documentation to the manual refund, unless the RPD is reflected on CC IMFOLR/BMFOLR.	Initiating BOD <input type="checkbox"/> (1) LB&I <input type="checkbox"/> (5) TS-AM <input type="checkbox"/> (9) Appeals <input type="checkbox"/> (2) SBSE <input type="checkbox"/> (6) TS Compliance <input type="checkbox"/> (10) ICE <input type="checkbox"/> (3) TAS <input type="checkbox"/> (7) TS-SP <input type="checkbox"/> (4) TEGE <input type="checkbox"/> (8) RICS
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Section V - Manual Refund Approval The Approving Official cannot be the same as the employee requesting the manual refund.

1. Signature of Approving Official AC12B John A. Smith <small>Digitally signed by John A. Smith Date: 2025.05.07 13:16:13 -05'00'</small>	2. Name of originator (print)	a. SEID	3. Date	4. Telephone number <small>Cannot be a Toll-Free 800 phone number. This MUST be the managers phone number.</small>
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Editorial changes have been made throughout the IRM for clarity and to include Live Chat as a form of communication to align with IMF International Live Chat Expansion. Reviewed and updated plain language, grammar, web addresses, IRM references, and legal references.