

IRM PROCEDURAL UPDATE

DATE: 10/22/2025

NUMBER: ts-21-1025-3651

SUBJECT: Various Changes to Refund Trace

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

CHANGE(s):

IRM 21.4.2.1.6 - For consistency updated to include definition for IOLA as Individual Online Account

(1) Common acronyms listed throughout IRM:

Acronym	Definition
ACH	Automated Clearing House
AM	Accounts Management
AMS	Accounts Management Service
AOIC	Automated Offer in Compromise
BFS	Bureau of the Fiscal Service
BMF	Business Master File
BOFD	Bank of First Deposit
CADE	Customer Account Data Engine
CC	Command Code
CDN	Claims Disposition Notice
CEBA	Competitive Equality Banking Act
CFIF	Check Forgery Insurance Fund
CI-SDC	Criminal Investigation-Scheme Development Center
CP	Computer Paragraph (Notice)

CSD	Center for Science and Design
CSR	Customer Service Representative
DD	Direct Deposit
DLN	Document Locator Number
EFT	Electronic Funds Transfer
EQ	Embedded Quality
FI	Financial Institution
FPD	Financial Processing Division
FRB	Federal Reserve Board
IAT	Integrated Automated Tools
ICCE	Integrated Customer Contact Environment
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IOLA	Individual Online Account
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
ITAS	Individual Taxpayer Advisory Specialists
LP	Limited Payability
MeF	Modernized e-File
MFT	Master File Tax
MOIC	Monitoring Offer in Compromise
NFL	National Forensics Lab
NMF	Non-Master File

OIC	Offer in Compromise
POA	Power of Attorney
POC	Payment Over Cancellation
RAC	Refund Anticipation Check
RAL	Refund Anticipation Loan
RFC	Regional Finance Center
RI	Refund Inquiry
RICS	Return Integrity and Compliance Services
RIVO	Return Integrity Verification Operations
RPM	Return Preparer Misconduct
RSED	Refund Statute Expiration Date
RTN	Routing Transit Number
SPIDT	Submission Processing Specialized Identity Theft
SS	Secret Service
TAC	Taxpayer Assistance Center
TAS	Taxpayer Advocate Service
TC	Transaction Code
TCIS	Treasury Check Information System
TOP	Treasury Offset Program
TS	Taxpayer Services
WMR	Where's My Refund

IRM 21.4.2.1.7 - For consistency updated to include IRM 21.4.4, Manual Refunds, and IRM 21.4.5, Erroneous Refunds, as related resources

(1) Related resources for this IRM include (list is not all inclusive):

- Public Law 100-86, *Title 4 of the Competitive Equality Banking Act of 1987*
- Bureau of the Fiscal Service - Treasury Check Information System
- Document 6209 (IRS Processing Codes and Information)
- Integrated Automation Technologies (IAT) Tool Instructions
- IDRS Command Code Job Aid
- Refund Inquiry Unit Addresses
- Integrated Automated Technologies (IAT) - Missing Refund (CHKCL) tool
- Integrated Automated Technologies (IAT) - Reissue Refund (CHK64)
- IRM 21.4.1, Refund Research
- IRM 21.4.3, Returned Refunds/Releases
- IRM 21.4.4, Manual Refunds
- IRM 21.4.5, Erroneous Refunds

IRM 21.4.2.3(1) d - For consistency updated to include time frame for replacement check to be issued from BFS. SERP Feedback 33626

(1) The refund trace process is as follows:

- a. The taxpayer contacts the IRS and says their refund was received but then lost, stolen, destroyed, mutilated, defaced to such an extent that it is rendered non-negotiable, or says it was never received.

Note: If the taxpayer says they did not receive their refund and there is some indication identity theft may be involved, see IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA) Tax-Related Cases, for additional information.

Caution: If the taxpayer alleges preparer misconduct as the reason for non-receipt of the refund, see IRM 25.24.1.3, Identifying Potential RPM Issues for Telephone Assistors/Taxpayer Assistance Center (TAC) Assistors. In some situations, you may need to advise the taxpayer that the restoration of the refund to the taxpayer may become a civil matter between the taxpayer and the preparer.

- b. An IRS employee inputs the trace to IDRS using CC CHKCL if oral statement criteria is met, or sends a Letter 129C, Refund Inquiry; Form 3911 Required,

with Form 3911, Taxpayer Statement Regarding Refund, to the taxpayer (CC CHKCL is input when the taxpayer returns the Form 3911). See IRM 21.4.2.4 (5), Refund Trace Actions, for oral statement criteria.

- c. CC CHKCL initiates the refund trace inquiry to BFS.
- d. For checks less than one year old, if the original check has not been cashed, it is replaced. If the original check has been cashed, BFS will issue a photocopy of the cashed check along with Form 1133, Claim Against the United States for the Proceeds of a Government Check, to the payee (taxpayer), the payee must allow 6 weeks for paper checks.
- e. If the check is older than one year, Refund Inquiry employees will follow the procedures in IRM 21.4.2.4.7, Limited Payability (LP) Rules and Procedures.

Note: Refund Inquiry will send Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check, to the payee with a copy of the negotiated check or when investigating a claim of forgery.

Exception: If more than four weeks (nine weeks for a foreign address) have past since the TC 846 posted, or there is no TC 846 or TC 840, and the taxpayer is in bankruptcy, the taxpayer must be instructed to call the Centralized Insolvency Operation (CIO) at 800-973-0424. See IRM 5.19.1.5.2.1, Contacts Regarding Insolvency Issues, for additional guidance.

IRM 21.4.2.3(1) e - For clarity updated to advise that Refund Inquiry will provide a copy of the negotiated check when sending Form 13818 to the taxpayer

(1) The refund trace process is as follows:

- a. The taxpayer contacts the IRS and says their refund was received but then lost, stolen, destroyed, mutilated, defaced to such an extent that it is rendered non-negotiable, or says it was never received.

Note: If the taxpayer says they did not receive their refund and there is some indication identity theft may be involved, see IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA) Tax-Related Cases, for additional information.

Caution: If the taxpayer alleges preparer misconduct as the reason for non-receipt of the refund, see IRM 25.24.1.3, Identifying Potential RPM Issues for Telephone Assistors/Taxpayer Assistance Center (TAC) Assistors. In some situations, you may need to advise the taxpayer that the restoration of the refund to the taxpayer may become a civil matter between the taxpayer and the preparer.

- b. An IRS employee inputs the trace to IDRS using CC CHKCL if oral statement criteria is met, or sends a Letter 129C, Refund Inquiry; Form 3911 Required, with Form 3911, Taxpayer Statement Regarding Refund, to the taxpayer (CC CHKCL is input when the taxpayer returns the Form 3911). See IRM 21.4.2.4 (5), Refund Trace Actions, for oral statement criteria.
- c. CC CHKCL initiates the refund trace inquiry to BFS.
- d. For checks less than one year old, if the original check has not been cashed, it is replaced. If the original check has been cashed, BFS will issue a photocopy of the cashed check along with Form 1133, Claim Against the United States for the Proceeds of a Government Check, to the payee (taxpayer), the payee must allow 6 weeks for paper checks.
- e. If the check is older than one year, Refund Inquiry employees will follow the procedures in IRM 21.4.2.4.7, Limited Payability (LP) Rules and Procedures.

Note: Refund Inquiry will send Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue Refund Check, to the payee with a copy of the negotiated check or when investigating a claim of forgery.

Exception: If more than four weeks (nine weeks for a foreign address) have past since the TC 846 posted, or there is no TC 846 or TC 840, and the taxpayer is in bankruptcy, the taxpayer must be instructed to call the Centralized Insolvency Operation (CIO) at 800-973-0424. See IRM 5.19.1.5.2.1, Contacts Regarding Insolvency Issues, for additional guidance.

IRM 21.4.2.3.3(2) - Updated to clarify that an authorized Power of Attorney on Form 2848 can sign Form 3911

(2) Upon receipt of incomplete Form 3911 (or Form 1310 or Form 13818, etc.), action must be taken to return the form(s) to the taxpayer for the missing information. For example, when taxpayers file a joint return, both parties must sign the Form 3911. If only one signature is present, the Refund Inquiry Unit will return the Form 3911 and advise the taxpayer that both parties must sign the document. An acceptable signature may be handwritten, electronic or digital.

Note: This includes Form 3911 which are signed by parties other than the taxpayer or their authorized Power of Attorney (POA) on Form 2848 .

IRM 21.4.2.4(1) - For better flow of information, updated to include exception for refunds involving accounts with an incorrect taxpayer shown on CC ENMOD

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

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

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

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

Oral statement criteria extends to the phone call only; a trace must be started while on the call with the taxpayer or authorized Power of Attorney (POA) on Form 2848 or Tax Information Authorization (TIA) on Form 8821, once the call has ended if a trace was **not** started, Form 3911, Taxpayer Statement Regarding Refund, is required.

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

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

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

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

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

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

- b. If the paper refund is over one year old, it must be processed by a Refund Inquiry Unit using Limited Payability rules because the refund **does not meet oral statement criteria**. **DO NOT** input **CC CHKCL**. Follow the procedures in IRM 21.4.2.4.1 (3c), Form 3911, Taxpayer Statement Regarding Refund. Refund Inquiry employees see IRM 21.4.2.4.7, Limited Payability (LP) Rules.

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

IRM 21.4.2.4(1) a - For clarity updated to advise that either a POA or TIA can begin refund trace. SERP Feedback 33439

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

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

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

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

Oral statement criteria extends to the phone call only; a trace must be started while on the call with the taxpayer or authorized Power of Attorney (POA) on Form 2848 or Tax Information Authorization (TIA) on Form 8821, once the call has ended if a trace was **not** started, Form 3911, Taxpayer Statement Regarding Refund, is required.

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

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

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

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

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

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

- b. If the paper refund is over one year old, it must be processed by a Refund Inquiry Unit using Limited Payability rules because the refund **does not meet oral statement criteria**. **DO NOT** input **CC CHKCL**. Follow the procedures

in IRM 21.4.2.4.1 (3c), Form 3911, Taxpayer Statement Regarding Refund. Refund Inquiry employees see IRM 21.4.2.4.7, Limited Payability (LP) Rules.

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

IRM 21.4.2.4(1) a - For consistency added information about failed refund traces

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

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

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

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

Oral statement criteria extends to the phone call only; a trace must be started while on the call with the taxpayer or authorized Power of Attorney (POA) on Form 2848 or Tax Information Authorization (TIA) on Form 8821, once the call has ended if a trace was not started, Form 3911, Taxpayer Statement Regarding Refund, is required.

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

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

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

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

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

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

- b. If the paper refund is over one year old, it must be processed by a Refund Inquiry Unit using Limited Payability rules because the refund does not meet oral statement criteria. DO NOT input CC CHKCL. Follow the procedures in IRM 21.4.2.4.1 (3c), Form 3911, Taxpayer Statement Regarding Refund. Refund Inquiry employees see IRM 21.4.2.4.7, Limited Payability (LP) Rules.

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

IRM 21.4.2.4(5) - For clarity updated to advise that either a POA or TIA can begin refund trace

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

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

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

- Refund issue date (TC 846 date) is within 12 months of the current date for paper checks, or 6 years for direct deposit.
- Caller is the taxpayer or the taxpayer's authorized Power of Attorney (POA) on Form 2848 or Tax Information Authorization (TIA) on Form 8821 .

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

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

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

- Direct deposit issued at least **5 calendar days** prior to inquiry and the taxpayer has already contacted the financial institution to check on the status of the refund; or issuance of the refund check was at least **four weeks** prior to inquiry (nine weeks if it's a foreign address); or the taxpayer says the check was received and then lost, stolen, or destroyed, then no time frame would be involved.
- Taxpayers with valid TIN.
- Taxpayer resides at the address currently on record (CC ENMOD). If the taxpayer has moved from the address on record **DO NOT** change the address unless the taxpayer meets oral statement criteria for changing the

address. See IRM 21.1.3.20.1, IMF and BMF Oral Statement Address Changes, for guidance.

If you **can** update the address per oral statement, input CC CHKCL using the new address to begin the refund trace.

If you **cannot** update the address per oral statement, DO NOT input CC CHKCL.

-Advise the taxpayer that Form 3911 , Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2 , Other Methods of Obtaining Forms and Publications.

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

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

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

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

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

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

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

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

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

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

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

IRM 21.4.2.4.1(1) a - For clarity updated to remove caution about issuing a manual refund when a temporary address is provided. SERP Feedback 34121

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

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

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

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

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

Caution: #



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

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

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

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

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

Andover = AN
Atlanta = AT
Austin = AU
Brookhaven = BR
Cincinnati = CI
Kansas City = KC
Fresno = FR
Memphis = ME
Ogden = OG
Philadelphia = PH

(2) When speaking to the taxpayer or their authorized representative, or if a Form 3911 is received, and an identity theft case is closed or resolved, you may proceed with processing the Form 3911 or refund trace and take appropriate actions to resolve the taxpayer's refund inquiry. The following transaction(s) on Integrated Data Retrieval System (IDRS) via CC ENMOD and/or CC IMFOLE, identifies if the case is resolved:

- posted TC 971 AC 501
- posted TC 971 AC 504
- posted TC 971 AC 506
- posted TC 972 AC 522

See IRM 25.23.2.4, IDT Indicators, for additional information related to Identity Theft.

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

- Send Letter 109C, Return Requesting Refund Can't be Located or Not Filed; Send Copy, using an "***" to replace the taxpayer's TIN. Use the paragraph for all other toll-free numbers advising the taxpayer to call IRS at 800-829-1040. Include the hours of operation which are Monday through Friday, 7:00 a.m. to 7:00 p.m., local time, with the exception of Puerto Rico, which is 8:00 a.m. to 8:00 p.m., local time. Advise the taxpayer that the return has been selected for further review and that we'll need to speak with them to validate the information that was submitted.
- Destroy Form 3911 and Form 1310 as classified waste. See IRM 21.5.1.4.10, Classified Waste.
- Close your case.

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

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

- 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.

- a. If a Form 3911 is received in Refund Inquiry requesting a trace be completed on an account for which either no refund has been issued or the refund in question is not posted, research for any open account issues in CII, if found link the refund inquiry case to the open CII case and close the RI case. If no open CII is found and the case is identified as an adjustment type case, send the case to your work leader for referral to the ICM to have the case reassigned to a team that can work the specific inventory. If no open CII case is found and the case is not identified as an adjustment type case, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account or that the refund was not issued on the account.
- b. 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.
- c. 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.
- d. For specific guidance for handling CII cases, see IRM 21.5.1.5, Correspondence Imaging Inventory (CII) Procedures.

(5) For cases where the Economic Impact Payment (EIP) was not issued, but the taxpayer filed a Form 3911, send a closing letter for your case, as indicated below:
For 2020: Use a Letter 916C, Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: "*Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Recovery Rebate Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund*

for 2020 was May 17, 2024."

For 2021: Use a Letter 916C , Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: " *Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Recovery Rebate Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund for 2021 was April 15, 2025.*"

(6) **Refund Inquiry Employees:** If the taxpayer returns the Form 3911, review the form for completeness. For joint returns, both taxpayers must sign. Update CC ENMOD if an address change is required. If Form 3911 is incomplete, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund, to request the missing information.

(7) If research indicates one or both taxpayers are deceased, and Form 3911 was signed prior to the taxpayers' death on CC INOLES, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund. Advise that a newly signed Form 3911 and Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documents are required to trace the missing refund and re-issue the refund if returned.

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

IRM 21.4.2.4.1(1) a - For clarity updated to advise that either a POA or TIA can begin refund trace

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

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

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

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

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

Caution: #



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

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

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

- b. When speaking to the taxpayer or their authorized representative, advise the taxpayer they can either mail or fax their request. Provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency. Advise the taxpayer they will be contacted by the Refund Inquiry Unit within **6 weeks for a paper refund check, or 120 days for a direct deposit refund**, from the date the Form 3911 is received. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.

- c. Using the Integrated Automation Technologies (IAT) Missing Refund (CHKCL) tool or Account Management Services (AMS), input the following history item on the account - "H,39112TP".
- d. If forwarding the Form 3911 to another Service Center with an open Refund Inquiry Unit control, create a history item stating "39112XX", using CC ACTON.

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

Andover = AN

Atlanta = AT

Austin = AU

Brookhaven = BR

Cincinnati = CI

Kansas City = KC

Fresno = FR

Memphis = ME

Ogden = OG

Philadelphia = PH

(2) When speaking to the taxpayer or their authorized representative, or if a Form 3911 is received, and an identity theft case is closed or resolved, you may proceed with processing the Form 3911 or refund trace and take appropriate actions to resolve the taxpayer's refund inquiry. The following transaction(s) on Integrated Data Retrieval System (IDRS) via CC ENMOD and/or CC IMFOLE, identifies if the case is resolved:

- posted TC 971 AC 501
- posted TC 971 AC 504
- posted TC 971 AC 506
- posted TC 972 AC 522

See IRM 25.23.2.4, IDT Indicators, for additional information related to Identity Theft.

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

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

for further review and that we'll need to speak with them to validate the information that was submitted.

- Destroy Form 3911 and Form 1310 as classified waste. See IRM 21.5.1.4.10, Classified Waste.
- Close your case.

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

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

- 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, research for any open account issues in CII, if found link the refund inquiry case to the open CII case and close the RI case. If no open CII is found and the case is identified as an adjustment type case, send the case to your work leader for referral to the ICM to have the case reassigned to a team that can work the specific inventory. If no open CII case is found and the case is not identified as an adjustment type case, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account or that the refund was not issued on the account.
- e. If a refund is identified and the time frame in IRM 21.4.2.4 (5) has not been met and a trace cannot be started, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account. For physical paper Form 3911, destroy the Form 3911 following procedures in IRM 21.5.1.4.10, Classified Waste. For CII cases, after capturing the **request completed** screen of CC LETER, close your case.
- f. If forwarding a physical paper Form 3911 to another Service Center with an open Refund Inquiry Unit control, create a history item stating "**39112XX**" (XX=SC), using CC ACTON. See note above for a listing of SC abbreviations to be used.
- g. For specific guidance for handling CII cases, see IRM 21.5.1.5, Correspondence Imaging Inventory (CII) Procedures.

(5) For cases where the Economic Impact Payment (EIP) was not issued, but the taxpayer filed a Form 3911, send a closing letter for your case, as indicated below:
For 2020: Use a Letter 916C, Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: " *Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Recovery Rebate Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund for 2020 was May 17, 2024.*"

For 2021: Use a Letter 916C , Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: " *Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Recovery Rebate Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund for 2021 was April 15, 2025.*"

(6) **Refund Inquiry Employees:** If the taxpayer returns the Form 3911, review the form for completeness. For joint returns, both taxpayers must sign. Update CC ENMOD if an address change is required. If Form 3911 is incomplete, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund, to request the missing information.

(7) If research indicates one or both taxpayers are deceased, and Form 3911 was signed prior to the taxpayers' death on CC INOLES, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund. Advise that a newly signed Form 3911 and Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documents are required to trace the missing refund and re-issue the refund if returned.

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

IRM 21.4.2.4.1(2) - For clarity updated IRM reference for IDT Indicators to broaden research path

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


- a. If the refund time frame prescribed in IRM 21.4.1.4.4, Refund Issued But Lost, Stolen, Destroyed or Not Received, has been met, advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications. If the taxpayer cannot obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. Be

sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (Command Code (CC) ENMOD), advise the taxpayer the form is available on IRS.gov. DO NOT UPDATE ADDRESS ON CC ENMOD unless the taxpayer meets oral statement criteria. See IRM 21.1.3.20.1, IMF and BMF Oral Statement Address Changes.

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

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

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

Caution: # 

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

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

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

- c. When speaking to the taxpayer or their authorized representative, advise the taxpayer they can either mail or fax their request. Provide the address and fax number of the IRS campus Refund Inquiry function associated to the

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

- d. Using the Integrated Automation Technologies (IAT) Missing Refund (CHKCL) tool or Account Management Services (AMS), input the following history item on the account - "H,39112TP".
- e. If forwarding the Form 3911 to another Service Center with an open Refund Inquiry Unit control, create a history item stating "39112XX", using CC ACTON.

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

Andover = AN
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Kansas City = KC
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(2) When speaking to the taxpayer or their authorized representative, or if a Form 3911 is received, and an identity theft case is closed or resolved, you may proceed with processing the Form 3911 or refund trace and take appropriate actions to resolve the taxpayer's refund inquiry. The following transaction(s) on Integrated Data Retrieval System (IDRS) via CC ENMOD and/or CC IMFOLE, identifies if the case is resolved:

- posted TC 971 AC 501
- posted TC 971 AC 504
- posted TC 971 AC 506
- posted TC 972 AC 522

See IRM 25.23.2.4, IDT Indicators, for additional information related to Identity Theft.

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

- Send Letter 109C, Return Requesting Refund Can't be Located or Not Filed; Send Copy, using an "*" to replace the taxpayer's TIN. Use the paragraph for all other toll-free numbers advising the taxpayer to call IRS at 800-829-1040. Include the hours of operation which are Monday through Friday, 7:00 a.m. to 7:00 p.m., local time, with the exception of Puerto Rico, which is 8:00 a.m. to 8:00 p.m., local time. Advise the taxpayer that the return has been selected for further review and that we'll need to speak with them to validate the information that was submitted.
- Destroy Form 3911 and Form 1310 as classified waste. See IRM 21.5.1.4.10, Classified Waste.
- Close your case.

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

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

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

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

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

-if IAT controlled to the Refund Inquiry holding number, then re-control IDRS to match the CII "Assigned To" field

- update the "Doc Type" to **Refund Inquiry Correspondence**
- update the "Category" to **3911** (if Form 3911 is attached to CII) or **RFIQ** (if no Form 3911 is attached)
- update the "Program" to **01040**
- reassign the case to the Refund Inquiry Site Specialized number of your affiliated Refund Inquiry (RI) Unit. Puerto Rico cases should be reassigned to Brookhaven, and Jacksonville to Atlanta until further notice.

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

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

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

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

- d. If a Form 3911 is received in Refund Inquiry requesting a trace be completed on an account for which either no refund has been issued or the refund in question is not posted, research for any open account issues in CII, if found link the refund inquiry case to the open CII case and close the RI case. If no open CII is found and the case is identified as an adjustment type case, send the case to your work leader for referral to the ICM to have the case reassigned to a team that can work the specific inventory. If no open CII case is found and the case is not identified as an adjustment type case, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account or that the refund was not issued on the account.
- e. If a refund is identified and the time frame in IRM 21.4.2.4 (5) has not been met and a trace cannot be started, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account. For physical paper Form 3911, destroy the Form 3911 following procedures in IRM 21.5.1.4.10, Classified Waste. For CII cases, after capturing the **request completed** screen of CC LETER, close your case.
- f. If forwarding a physical paper Form 3911 to another Service Center with an open Refund Inquiry Unit control, create a history item

stating **"39112XX"** (XX=SC), using CC ACTON. See note above for a listing of SC abbreviations to be used.

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

(5) For cases where the Economic Impact Payment (EIP) was not issued, but the taxpayer filed a Form 3911, send a closing letter for your case, as indicated below:
For 2020: Use a Letter 916C, Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: *"Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Recovery Rebate Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund for 2020 was May 17, 2024."*

For 2021: Use a Letter 916C, Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: *"Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Recovery Rebate Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund for 2021 was April 15, 2025."*

(6) **Refund Inquiry Employees:** If the taxpayer returns the Form 3911, review the form for completeness. For joint returns, both taxpayers must sign. Update CC ENMOD if an address change is required. If Form 3911 is incomplete, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund, to request the missing information.

(7) If research indicates one or both taxpayers are deceased, and Form 3911 was signed prior to the taxpayers' death on CC INOLES, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund. Advise that a newly signed Form 3911 and Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documents are required to trace the missing refund and re-issue the refund if returned.

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

IRM 21.4.2.4.1(3) - For clarity updated to advise that either a POA or TIA can begin refund trace

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

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

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

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

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

Caution: #



#

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

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

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

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

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

Andover = AN
Atlanta = AT
Austin = AU
Brookhaven = BR
Cincinnati = CI
Kansas City = KC
Fresno = FR
Memphis = ME
Ogden = OG
Philadelphia = PH

(2) When speaking to the taxpayer or their authorized representative, or if a Form 3911 is received, and an identity theft case is closed or resolved, you may proceed with processing the Form 3911 or refund trace and take appropriate actions to resolve the taxpayer's refund inquiry. The following transaction(s) on Integrated Data Retrieval System (IDRS) via CC ENMOD and/or CC IMFOLE, identifies if the case is resolved:

- posted TC 971 AC 501
- posted TC 971 AC 504
- posted TC 971 AC 506
- posted TC 972 AC 522

See IRM 25.23.2.4, IDT Indicators, for additional information related to Identity Theft.

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

- Send Letter 109C, Return Requesting Refund Can't be Located or Not Filed; Send Copy, using an "***" to replace the taxpayer's TIN. Use the paragraph for all other toll-free numbers advising the taxpayer to call IRS at 800-829-1040. Include the hours of operation which are Monday through Friday, 7:00 a.m. to 7:00 p.m., local time, with the exception of Puerto Rico, which is 8:00 a.m. to 8:00 p.m., local time. Advise the taxpayer that the return has been selected for further review and that we'll need to speak with them to validate the information that was submitted.
- Destroy Form 3911 and Form 1310 as classified waste. See IRM 21.5.1.4.10, Classified Waste.
- Close your case.

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

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

- 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, research for any open account issues in CII, if found link the refund inquiry case to the open CII case and close the RI case. If no open CII is found and the case is identified as an adjustment type case, send the case to your work leader for referral to the ICM to have the case reassigned to a team that can work the specific inventory. If no open CII case is found and the case is not identified as an adjustment type case, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account or that the refund was not issued on the account.
- e. If a refund is identified and the time frame in IRM 21.4.2.4 (5) has not been met and a trace cannot be started, follow procedures in IRM 21.3.3.3.4,

Quality and Timely Responses, to advise taxpayer of the status of their account. For physical paper Form 3911, destroy the Form 3911 following procedures in IRM 21.5.1.4.10, Classified Waste. For CII cases, after capturing the **request completed** screen of CC LETER, close your case.

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

(5) For cases where the Economic Impact Payment (EIP) was not issued, but the taxpayer filed a Form 3911, send a closing letter for your case, as indicated below:
For 2020: Use a Letter 916C, Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: "*Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Recovery Rebate Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund for 2020 was May 17, 2024.*"

For 2021: Use a Letter 916C , Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: "*Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Recovery Rebate Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund for 2021 was April 15, 2025.*"

(6) **Refund Inquiry Employees:** If the taxpayer returns the Form 3911, review the form for completeness. For joint returns, both taxpayers must sign. Update CC ENMOD if an address change is required. If Form 3911 is incomplete, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund, to request the missing information.

(7) If research indicates one or both taxpayers are deceased, and Form 3911 was signed prior to the taxpayers' death on CC INOLES, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund. Advise that a newly signed Form 3911 and Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documents are required to trace the missing refund and re-issue the refund if returned.

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

must sign. An acceptable signature may be handwritten, electronic or digital. If surviving spouse, advise the taxpayer to add "Surviving Spouse" on the decedent's signature line. See IRM 21.6.6.2.21.2 (1), Processing Decedent Account Refunds, for Form 1310 requirements.

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

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

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

Andover = AN
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(2) When speaking to the taxpayer or their authorized representative, or if a Form 3911 is received, and an identity theft case is closed or resolved, you may proceed with processing the Form 3911 or refund trace and take appropriate actions to resolve the taxpayer's refund inquiry. The following transaction(s) on Integrated Data Retrieval System (IDRS) via CC ENMOD and/or CC IMFOLE, identifies if the case is resolved:

- posted TC 971 AC 501

- posted TC 971 AC 504
- posted TC 971 AC 506
- posted TC 972 AC 522

See IRM 25.23.2.4, IDT Indicators, for additional information related to Identity Theft.

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

- Send Letter 109C, Return Requesting Refund Can't be Located or Not Filed; Send Copy, using an "***" to replace the taxpayer's TIN. Use the paragraph for all other toll-free numbers advising the taxpayer to call IRS at 800-829-1040. Include the hours of operation which are Monday through Friday, 7:00 a.m. to 7:00 p.m., local time, with the exception of Puerto Rico, which is 8:00 a.m. to 8:00 p.m., local time. Advise the taxpayer that the return has been selected for further review and that we'll need to speak with them to validate the information that was submitted.
- Destroy Form 3911 and Form 1310 as classified waste. See IRM 21.5.1.4.10, Classified Waste.
- Close your case.

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

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

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

- 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, research for any open account issues in CII, if found link the refund inquiry case to the open CII case and close the RI case. If no open CII is found and the case is identified as an adjustment type case, send the case to your work leader for referral to the ICM to have the case reassigned to a team that can work the specific inventory. If no open CII case is found and the case is not identified as an adjustment type case, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise

taxpayer of the status of their account or that the refund was not issued on the account.

- e. If a refund is identified and the time frame in IRM 21.4.2.4 (5) has not been met and a trace cannot be started, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account. For physical paper Form 3911, destroy the Form 3911 following procedures in IRM 21.5.1.4.10, Classified Waste. For CII cases, after capturing the **request completed** screen of CC LETER, close your case.
- f. If forwarding a physical paper Form 3911 to another Service Center with an open Refund Inquiry Unit control, create a history item stating "**39112XX**" (XX=SC), using CC ACTON. See note above for a listing of SC abbreviations to be used.
- g. For specific guidance for handling CII cases, see IRM 21.5.1.5, Correspondence Imaging Inventory (CII) Procedures.

(5) For cases where the Economic Impact Payment (EIP) was not issued, but the taxpayer filed a Form 3911, send a closing letter for your case, as indicated below:
For 2020: Use a Letter 916C, Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: "*Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Recovery Rebate Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund for 2020 was May 17, 2024.*"

For 2021: Use a Letter 916C, Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: "*Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Recovery Rebate Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund for 2021 was April 15, 2025.*"

(6) **Refund Inquiry Employees:** If the taxpayer returns the Form 3911, review the form for completeness. For joint returns, both taxpayers must sign. Update CC ENMOD if an address change is required. If Form 3911 is incomplete, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund, to request the missing information.

(7) If research indicates one or both taxpayers are deceased, and Form 3911 was signed prior to the taxpayers' death on CC INOLES, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund. Advise that a newly signed Form 3911 and Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documents are required to trace the missing refund and re-issue the refund if returned.

(8) If a Form 3911 mailed to the taxpayer is returned by the United States Postal Service as undeliverable, the Refund Inquiry Unit will research for a new or corrected address or a phone number to contact the taxpayer. If a corrected address is found,

re-mail the Form 3911 to the correct address. If no new address is located, destroy the Form 3911.

IRM 21.4.2.4.1(3) d - For clarity revised procedures for paper cases that do not meet refund trace criteria

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

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

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

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

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

Caution: # 
#

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

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

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

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

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

Andover = AN
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- (2) When speaking to the taxpayer or their authorized representative, or if a Form 3911 is received, and an identity theft case is closed or resolved, you may proceed

with processing the Form 3911 or refund trace and take appropriate actions to resolve the taxpayer's refund inquiry. The following transaction(s) on Integrated Data Retrieval System (IDRS) via CC ENMOD and/or CC IMFOLE, identifies if the case is resolved:

- posted TC 971 AC 501
- posted TC 971 AC 504
- posted TC 971 AC 506
- posted TC 972 AC 522

See IRM 25.23.2.4, IDT Indicators, for additional information related to Identity Theft.

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

- Send Letter 109C, Return Requesting Refund Can't be Located or Not Filed; Send Copy, using an "***" to replace the taxpayer's TIN. Use the paragraph for all other toll-free numbers advising the taxpayer to call IRS at 800-829-1040. Include the hours of operation which are Monday through Friday, 7:00 a.m. to 7:00 p.m., local time, with the exception of Puerto Rico, which is 8:00 a.m. to 8:00 p.m., local time. Advise the taxpayer that the return has been selected for further review and that we'll need to speak with them to validate the information that was submitted.
- Destroy Form 3911 and Form 1310 as classified waste. See IRM 21.5.1.4.10, Classified Waste.
- Close your case.

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

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

- 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, research for any open account issues in CII, if found link the refund inquiry case to the open CII case and close the RI case. If no open CII is found and the case is identified as an adjustment type case, send the case to your work leader for referral to the ICM to have the case reassigned to a team that can work the specific inventory. If no open CII case is found and the case is not identified as an adjustment type case, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account or that the refund was not issued on the account.
- e. If a refund is identified and the time frame in IRM 21.4.2.4 (5) has not been met and a trace cannot be started, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account. For physical paper Form 3911, destroy the Form 3911 following procedures in IRM 21.5.1.4.10, Classified Waste. For CII cases, after capturing the **request completed** screen of CC LETER, close your case.
- f. If forwarding a physical paper Form 3911 to another Service Center with an open Refund Inquiry Unit control, create a history item stating "**39112XX**" (XX=SC), using CC ACTON. See note above for a listing of SC abbreviations to be used.
- g. For specific guidance for handling CII cases, see IRM 21.5.1.5, Correspondence Imaging Inventory (CII) Procedures.

(5) For cases where the Economic Impact Payment (EIP) was not issued, but the taxpayer filed a Form 3911, send a closing letter for your case, as indicated below:
For 2020: Use a Letter 916C, Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: "*Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Recovery Rebate Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund for 2020 was May 17, 2024.*"

For 2021: Use a Letter 916C, Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: "*Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Recovery Rebate Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund for 2021 was April 15, 2025.*"

(6) **Refund Inquiry Employees:** If the taxpayer returns the Form 3911, review the form for completeness. For joint returns, both taxpayers must sign. Update CC ENMOD if an address change is required. If Form 3911 is incomplete, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund, to request the missing information.

(7) If research indicates one or both taxpayers are deceased, and Form 3911 was signed prior to the taxpayers' death on CC INOLES, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund. Advise that a newly signed Form 3911 and Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documents are required to trace the missing refund and re-issue the refund if returned.

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

IRM 21.4.2.4.1(3) e - For clarity separated procedures for paper cases that refund time frame has not been met

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

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

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

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

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

Caution: # [REDACTED]



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

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

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

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

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

Andover = AN
Atlanta = AT
Austin = AU
Brookhaven = BR
Cincinnati = CI

Kansas City = KC
Fresno = FR
Memphis = ME
Ogden = OG
Philadelphia = PH

(2) When speaking to the taxpayer or their authorized representative, or if a Form 3911 is received, and an identity theft case is closed or resolved, you may proceed with processing the Form 3911 or refund trace and take appropriate actions to resolve the taxpayer's refund inquiry. The following transaction(s) on Integrated Data Retrieval System (IDRS) via CC ENMOD and/or CC IMFOLE, identifies if the case is resolved:

- posted TC 971 AC 501
- posted TC 971 AC 504
- posted TC 971 AC 506
- posted TC 972 AC 522

See IRM 25.23.2.4, IDT Indicators, for additional information related to Identity Theft.

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

- Send Letter 109C, Return Requesting Refund Can't be Located or Not Filed; Send Copy, using an "***" to replace the taxpayer's TIN. Use the paragraph for all other toll-free numbers advising the taxpayer to call IRS at 800-829-1040. Include the hours of operation which are Monday through Friday, 7:00 a.m. to 7:00 p.m., local time, with the exception of Puerto Rico, which is 8:00 a.m. to 8:00 p.m., local time. Advise the taxpayer that the return has been selected for further review and that we'll need to speak with them to validate the information that was submitted.
- Destroy Form 3911 and Form 1310 as classified waste. See IRM 21.5.1.4.10, Classified Waste.
- Close your case.

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

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

- 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, research for any open account issues in CII, if found link the refund inquiry case to the open CII case and close the RI case. If no open CII is found and the case is identified as an adjustment type case, send the case to your work leader for referral to the ICM to have the case reassigned to a team that can work the specific inventory. If no open CII case is found and the case is not identified as an adjustment type case, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account or that the refund was not issued on the account.
- e. If a refund is identified and the time frame in IRM 21.4.2.4 (5) has not been met and a trace cannot be started, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account. For physical paper Form 3911, destroy the Form 3911 following procedures in IRM 21.5.1.4.10, Classified Waste. For CII cases, after capturing the **request completed** screen of CC LETER, close your case.
- f. If forwarding a physical paper Form 3911 to another Service Center with an open Refund Inquiry Unit control, create a history item stating "**39112XX**" (XX=SC), using CC ACTON. See note above for a listing of SC abbreviations to be used.
- g. For specific guidance for handling CII cases, see IRM 21.5.1.5, Correspondence Imaging Inventory (CII) Procedures.

(5) For cases where the Economic Impact Payment (EIP) was not issued, but the taxpayer filed a Form 3911, send a closing letter for your case, as indicated below:
For 2020: Use a Letter 916C, Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: "*Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Recovery Rebate Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund for 2020 was May 17, 2024.*"

For 2021: Use a Letter 916C , Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: "*Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Recovery Rebate Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund for 2021 was April 15, 2025.*"

(6) **Refund Inquiry Employees:** If the taxpayer returns the Form 3911, review the form for completeness. For joint returns, both taxpayers must sign. Update CC ENMOD if an address change is required. If Form 3911 is incomplete, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund, to request the missing information.

(7) If research indicates one or both taxpayers are deceased, and Form 3911 was signed prior to the taxpayers' death on CC INOLES, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund. Advise that a newly signed Form 3911 and Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documents are required to trace the missing refund and re-issue the refund if returned.

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

IRM 21.4.2.4.1(4) - For consistency added information about paragraph selection if no return is posted and indicators exist for MFT 32

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

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

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

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

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

Caution: #



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

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

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

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

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

Andover = AN
Atlanta = AT
Austin = AU
Brookhaven = BR
Cincinnati = CI
Kansas City = KC
Fresno = FR
Memphis = ME
Ogden = OG
Philadelphia = PH

(2) When speaking to the taxpayer or their authorized representative, or if a Form 3911 is received, and an identity theft case is closed or resolved, you may proceed with processing the Form 3911 or refund trace and take appropriate actions to resolve the taxpayer's refund inquiry. The following transaction(s) on Integrated Data Retrieval System (IDRS) via CC ENMOD and/or CC IMFOLE, identifies if the case is resolved:

- posted TC 971 AC 501
- posted TC 971 AC 504
- posted TC 971 AC 506
- posted TC 972 AC 522

See IRM 25.23.2.4, IDT Indicators, for additional information related to Identity Theft.

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

- Send Letter 109C, Return Requesting Refund Can't be Located or Not Filed; Send Copy, using an "***" to replace the taxpayer's TIN. Use the paragraph for all other toll-free numbers advising the taxpayer to call IRS at 800-829-1040. Include the hours of operation which are Monday through Friday, 7:00 a.m. to 7:00 p.m., local time, with the exception of Puerto Rico, which is 8:00 a.m. to 8:00 p.m., local time. Advise the taxpayer that the return has been selected for further review and that we'll need to speak with them to validate the information that was submitted.
- Destroy Form 3911 and Form 1310 as classified waste. See IRM 21.5.1.4.10, Classified Waste.
- Close your case.

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

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

- 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, research for any open account issues in CII, if found link the refund inquiry case to the open CII case and close the RI case. If no open CII is found and the case is identified as an adjustment type case, send the case to your work leader for referral to the ICM to have the case reassigned to a team that can work the specific inventory. If no open CII case is found and the case is not identified as an adjustment type case, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account or that the refund was not issued on the account.
- e. If a refund is identified and the time frame in IRM 21.4.2.4 (5) has not been met and a trace cannot be started, follow procedures in IRM 21.3.3.3.4, Quality and Timely Responses, to advise taxpayer of the status of their account. For physical paper Form 3911, destroy the Form 3911 following procedures in IRM 21.5.1.4.10, Classified Waste. For CII cases, after capturing the **request completed** screen of CC LETER, close your case.
- f. If forwarding a physical paper Form 3911 to another Service Center with an open Refund Inquiry Unit control, create a history item stating "**39112XX**" (XX=SC), using CC ACTON. See note above for a listing of SC abbreviations to be used.
- g. For specific guidance for handling CII cases, see IRM 21.5.1.5, Correspondence Imaging Inventory (CII) Procedures.

(5) For cases where the Economic Impact Payment (EIP) was not issued, but the taxpayer filed a Form 3911, send a closing letter for your case, as indicated below:
For 2020: Use a Letter 916C, Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: "*Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Recovery Rebate Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund*

for 2020 was May 17, 2024."

For 2021: Use a Letter 916C , Claim Incomplete for Processing; No Consideration, as your closing letter for your case. Include an open or floating paragraph to advise the taxpayer of the following: " *Our records do not show an Economic Impact Payment (EIP) was issued to you. To claim the Recovery Rebate Credit, you must have filed a return claiming the credit. The deadline to file a return claiming a refund for 2021 was April 15, 2025.*"

(6) **Refund Inquiry Employees:** If the taxpayer returns the Form 3911, review the form for completeness. For joint returns, both taxpayers must sign. Update CC ENMOD if an address change is required. If Form 3911 is incomplete, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund, to request the missing information.

(7) If research indicates one or both taxpayers are deceased, and Form 3911 was signed prior to the taxpayers' death on CC INOLES, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund. Advise that a newly signed Form 3911 and Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or court documents are required to trace the missing refund and re-issue the refund if returned.

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

IRM 21.4.2.4.3 - For consistency revised time frame for limited payability with regards to direct deposit

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

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

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

Check has not been cashed	Check is more than one year old	Check is automatically cancelled (TC 740) and reissued.
Check has been cashed	Check is less than one year old	BFS will send photocopy and claim FS Form 1133 to the taxpayer.
Check has been cashed	Check meets Limited Payability criteria	A photocopy of the cashed check is sent to the Refund Inquiry Unit to determine forgery.

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

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

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

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

IRM 21.4.2.4.4(1) - For consistency added information to research AMS to aid in researching previously traced refunds

(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. AMS will

show the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund previously traced.

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

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

Row	If	And	Then
1	Taxpayer calls to check the status of their refund trace	The refund was issued as a paper check	<ol style="list-style-type: none"> 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 which controls the case. 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.

			<p>Verify taxpayer's telephone number and address.</p> <p>Advise the taxpayer to expect a response within 30 days.</p>
2	Taxpayer calls to check the status of their refund trace	The refund was issued as a direct deposit	<ol style="list-style-type: none"> 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. <p>Note: While banks may have 90 days to respond, it may take up to 120 days for resolution.</p>
3	Taxpayer calls to check the status of their refund trace	The refund was issued as a direct deposit	<ol style="list-style-type: none"> 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

			<p>disposition code. See Exhibit 21.4.2-5, Disposition and Status Codes — Additional Action Time Frames, for more information.</p> <p>3. If there is no disposition code or you cannot resolve the taxpayer's inquiry, send Form 4442/e-4442 to the Refund Inquiry Unit which controls the case. Select 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.</p>
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	<p>1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame.</p> <p>Note: A refund trace cannot be interrupted if the campus deadline to "DQ" the trace has past. 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.</p> <p>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".</p>

			<p>3. If the CC CHKCL was input today and the TERUP can be completed (this action requires same day contact with the site that completed the input of CC CHKCL), advise the taxpayer the refund trace can be cancelled, and the check can be cashed.</p>
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	<p>1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame.</p> <p>Note: A refund trace cannot be interrupted if the campus deadline to "DQ" the trace has past. 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.</p> <p>2. If it is too late to cancel the trace and the trace was valid, advise the taxpayer to contact their bank about the trace and request assistance. Input a History Item on CC TXMOD saying "DEPFOUND".</p> <p>3. If the CC CHKCL was input today and the TERUP can be completed (this action requires same day contact with the site that completed the input of CC CHKCL), advise the taxpayer the refund trace can be cancelled, and the direct deposited funds can be used.</p>
6	Taxpayer received FS Form 1133, Claim Against the United States for the Proceeds of a U.S. Treasury Check.	Check was cashed by someone other than the taxpayer	<p>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.</p> <p>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</p>

			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	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	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	<ol style="list-style-type: none"> 1. Research CII for a closed case. If found determine if FS Form 1133 has been attached, if attached provide taxpayer with a copy either by mail or fax. 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	A TC 971 AC 011 is posted	<ol style="list-style-type: none"> 1. Use information from the boxes above to research the account.

	check the status of their refund trace	after the TC 846 date	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.

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 added information about BMF direct deposit starting in January 2026

(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. AMS will show the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund previously traced.

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

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

Row	If	And	Then
1	Taxpayer calls to check the status of their refund trace	The refund was issued as a paper check	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.

			<p>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.</p> <p>3. If it has been longer than six weeks since the posting of TC 971 AC 011 and there is no disposition code or you cannot resolve the taxpayer's inquiry, send Form 4442/e-4442 to the Refund Inquiry Unit which controls the case. 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.</p>
2	Taxpayer calls to check the status of their refund trace	The refund was issued as a direct deposit	<p>1. Research IDRS to determine if a TC 971 AC 011, for the refund in question, is posted after the TC 840 or TC 846 date, if TC 971 AC 011 is 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.</p> <p>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</p>

			<p>our request for information, from the date of the CC CHKCL input.</p> <p>Note: While banks may have 90 days to respond, it may take up to 120 days for resolution.</p>
3	Taxpayer calls to check the status of their refund trace	The refund was issued as a direct deposit	<ol style="list-style-type: none"> 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 which controls the case. 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 .
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	<p>1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame.</p> <p>Note: A refund trace cannot be interrupted if the campus deadline to "DQ" the trace has past. 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.</p> <p>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".</p> <p>3. If the CC CHKCL was input today and the TERUP can be completed (this action requires same day contact with the site that completed the input of CC CHKCL), advise the taxpayer the refund trace can be cancelled, and the check can be cashed.</p>
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	<p>1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame.</p> <p>Note: A refund trace cannot be interrupted if the campus deadline to "DQ" the trace has past. 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.</p>

			<p>2. If it is too late to cancel the trace and the trace was valid, advise the taxpayer to contact their bank about the trace and request assistance. Input a History Item on CC TXMOD saying "DEPFOUND".</p> <p>3. If the CC CHKCL was input today and the TERUP can be completed (this action requires same day contact with the site that completed the input of CC CHKCL), advise the taxpayer the refund trace can be cancelled, and the direct deposited funds can be used.</p>
6	Taxpayer received FS Form 1133, Claim Against the United States for the Proceeds of a U.S. Treasury Check.	Check was cashed by someone other than the taxpayer	<p>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.</p> <p>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.</p>
7	Taxpayer received FS Form 1133, Claim Against the United States for the Proceeds of a U.S. Treasury Check	Check attached to the FS Form 1133 does not belong to the taxpayer	<p>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.</p>
8	Taxpayer received FS Form 1133, Claim Against the United States for the Proceeds of a U.S. Treasury Check	Does not wish to pursue the claim	<p>Advise the taxpayer no further action is required. Taxpayer may keep the copy of the check for personal records.</p>

9	Account shows category PAID	Taxpayer says they did not receive the FS Form 1133	<ol style="list-style-type: none"> 1. Research CII for a closed case. If found determine if FS Form 1133 has been attached, if attached provide taxpayer with a copy either by mail or fax. 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	<ol style="list-style-type: none"> 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.

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 and understanding combined second reminder about BMF not meeting OSA and note about sending 4442 into procedures throughout the If, And, Then chart. SERP feedbacks 34264 and 34266

(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. AMS will show the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund previously traced.

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

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

Row	If	And	Then
1	Taxpayer calls to check the status of their refund trace	The refund was issued as a paper check	<ol style="list-style-type: none"> 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 which controls the case. Select Referral Type: IRM, IRM Category: Refund, Sub-category: Refund Trace-Subsequent

			<p>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.</p>
2	Taxpayer calls to check the status of their refund trace	The refund was issued as a direct deposit	<ol style="list-style-type: none"> 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. <p>Note: While banks may have 90 days to respond, it may take up to 120 days for resolution.</p>
3	Taxpayer calls to check the status of their refund trace	The refund was issued as a direct deposit	<ol style="list-style-type: none"> 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.

			<ol style="list-style-type: none"> 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 which controls the case. 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.
4	Taxpayer finds their paper refund check after Form 3911, Taxpayer Statement Regarding Refund, was sent, or a refund trace was initiated per oral statement authority	no content	<ol style="list-style-type: none"> 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 past. 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

			<p>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".</p> <p>3. If the CC CHKCL was input today and the TERUP can be completed (this action requires same day contact with the site that completed the input of CC CHKCL), advise the taxpayer the refund trace can be cancelled, and the check can be cashed.</p>
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	<p>1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame.</p> <p>Note: A refund trace cannot be interrupted if the campus deadline to "DQ" the trace has past. 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.</p> <p>2. If it is too late to cancel the trace and the trace was valid, advise the taxpayer to contact their bank about the trace and request assistance. Input a History Item on CC TXMOD saying "DEPFOUND".</p> <p>3. If the CC CHKCL was input today and the TERUP can be completed (this action requires same day contact with the site that completed the input of CC CHKCL), advise the taxpayer the refund trace can be cancelled, and the direct deposited funds can be used.</p>
6	Taxpayer received FS Form 1133, Claim Against the United States for the Proceeds of a U.S. Treasury Check.	Check was cashed by someone other than the taxpayer	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	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	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	<ol style="list-style-type: none"> 1. Research CII for a closed case. If found determine if FS Form 1133 has been attached, if attached provide taxpayer with a copy either by mail or fax. 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	<ol style="list-style-type: none"> 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	<p>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.</p> <p>Reminder: If previous claim can be found in CII, link new correspondence to original claim prior to reassignment.</p>
13	Taxpayer's completed FS Form 1133 is received in CII	A TC 971 AC 011 is posted after the TC 846 date	<p>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.</p> <p>Reminder: If previous claim can be found in CII, link new correspondence to original claim prior to reassignment.</p>
14	Taxpayer was issued a	Taxpayer says they did not receive the	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

	replacement check by BFS	replacement check	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.
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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(1) a - For consistency added information to research AMS to aid in researching previously traced refunds

(1) If a subsequent claim has been initiated, AND CC CHKCL was input, THEN complete the following:

- a. If the Disposition Code "11" with category code PAID is on IDRS, research CII for a closed case.
If found determine if FS Form 1133 has been attached, if attached provide taxpayer with a copy either by mail or fax.
If no CII case can be located then research AMS comments for the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund that was being traced. If a TC 971 AC 011 is on the module for the refund in question then provide the check information (check and serial numbers) using CC IMFOL# and have the taxpayer contact the Bureau of the Fiscal Service (BFS). They can be reached by phone at 855-868-0151 (press option 1, then option 1) between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. Advise the taxpayer that they offer English and Spanish speaking assistance.
Refer to Exhibit 21.4.2-2, Disposition Code Chart - Refund Inquiry Employee Actions, and Exhibit 21.4.2-5, Disposition and Status Codes - Additional Action Time Frames, to identify codes.
If the taxpayer prefers, they can send a letter to BFS at:

Department of Treasury
Bureau of the Fiscal Service
Check Resolution Division

P.O. Box 51318
Philadelphia, PA 19115-6318

Note: For **Refund Inquiry Units**, if a copy of the claim form is available on the Payment Details tab in TCIS, provide a copy of the claim form to the taxpayer without referring them to the BFS. To avoid erroneous responses, do not send FS Form 1133 as an attachment in your closing letter, send under separate cover without a return envelope. 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.

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

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

IRM 21.4.2.4.4.1(1) b - For consistency added information to research AMS to aid in researching previously traced refunds

(1) If a subsequent claim has been initiated, AND CC CHKCL was input, THEN complete the following:

- a. If the Disposition Code "11" with category code PAID is on IDRS, research CII for a closed case.
If found determine if FS Form 1133 has been attached, if attached provide taxpayer with a copy either by mail or fax.
If no CII case can be located then research AMS comments for the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund that was being traced. If a TC 971 AC 011 is on the module for the refund in question then provide the check information (check and serial numbers) using CC IMFOL# and have the taxpayer contact the Bureau of the Fiscal Service (BFS). They can be reached by phone at 855-868-0151 (press option 1, then option 1) between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday. Advise the taxpayer that they offer English and Spanish speaking assistance.

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

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

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

Note: For **Refund Inquiry Units**, if a copy of the claim form is available on the Payment Details tab in TCIS, provide a copy of the claim form to the taxpayer without referring them to the BFS. To avoid erroneous responses, do not send FS Form 1133 as an attachment in your closing letter, send under separate cover without a return envelope. 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.

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

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

IRM 21.4.2.4.6 - For consistency revised time frame for limited payability to 12 months

(1) Input of CC CHKCL generates a request of non-receipt claims and stop payment information. This information is transmitted to the RFC for processing. The RFC will:

- a. Compare information with their records.
- b. Transmit information to the IRS indicating status or disposition of claim.

(2) RFC procedures for processing the request are given in the table below:

If	Then
RFC is unable to read the information transmitted	RFC requests the campus to transmit again.
RFC can read the information	RFC retains the information for 15 days .
Claims information is processed by RFC	Information is used to update open control bases with Status of claim.

(3) The non-receipt claim must:

- a. Be processed in **five (5) working days**.
- b. Include date of receipt, releasing stop, and disposition.
- c. Determine status of payment or any previous action taken.

Note: The disposition code listing goes back to the Refund Inquiry Unit of the center that inputs CC CHKCL or center affiliated with the office which input the CC CHKCL.

Note: When there is a discrepancy between the payee name on the refund check and non-receipt claim, the RFC will use the payee name.

(4) Depending on the Status of the refund check one of the following occurs:

Row	If non-receipt (or stop reason) code is	And	Then	Generated Code at the Bureau of the Fiscal Service (BFS)
1	"N", "L", "D", "S", or "E".	Check is outstanding	A recertified refund is automatically issued.	D
2	"H" or "X"	Check is outstanding	Sets P Freeze. Credit must be released (i.e., manual refund, credit transfer). Note: If the trace involves an injured spouse condition, refer to IRM 21.4.6.5.6.6, Issuing the Injured Spouse Refund,	D

			and IRM 21.4.4, Manual Refunds.	
3	"P" for Photocopy request for spousal dispute	Check outstanding Disposition "33"	Send Letter 1219C, Refund Inquiry; (Joint Form 3911) Requires Certification: Form 1040, with appropriate paragraphs.	K
4	"P" for Photocopy request for taxpayer's records	Check outstanding Disposition "33"	<ol style="list-style-type: none"> 1. Send appropriate "C" letter. 2. Advise the taxpayer the check has not been paid. 3. Include a Form 3911, Taxpayer Statement Regarding Refund. 4. Advise the taxpayer if they wish to request a replacement check to complete the Form 3911 and return it to the center which issued the check. 5. If an open control base, close with Activity Code "3911TOTP". 	K
5	"C".	Check Cashed	BFS sends Certified photocopy of the cashed check.	L
6	Any code except "C" or "P"	Refund less than 12 months old and check cashed	BFS sends photocopy and FS Form 1133 Claim Form to taxpayer.	D
7	"P" and Limited Payability Note: Use of any other non-receipt code on a Limited Payability check will cause a Disposition 18 and BFS will not		<ol style="list-style-type: none"> 1. BFS sends photocopy only to the campus. 2. The campus determines whether the check was forged or sends a Form 13818, Limited Payability Claim Against the United States for the Proceeds of an Internal Revenue 	K

	send a check copy.		Refund Check, and the check photocopy to the taxpayer.	
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IRM 21.4.2.4.7(1) - For clarity included time frame about Limited Pay Cancellations credit return to IRS

(1) Title 4 of the Competitive Equality Banking Act of 1987 (CEBA), Public Law 100-86, (Aug. 10, 1987), commonly referred to as Limited Payability (LP), established rules for cashing government checks:

- Treasury does not have to pay a refund check issued prior to October 1, 1989, that was not negotiated by September 30, 1990. See Section 1002 of CEBA codified at 31 USCA 3328 (a)(1)(B).
- Treasury does not have to pay a refund check issued on or after October 1, 1989, that was not negotiated within 12 months after the issue date of the check. See Section 1002 of CEBA codified at 31 USCA 3328 (a)(1)(A).
- After 12 months Treasury cancels a refund check: and, if the check is still outstanding, the proceeds are "returned" to the IRS for crediting taxpayers' accounts to offset the payment entries. See 31 USCA 3334.
- The law also places a limitation on the time the IRS can recover funds from the banks or financial institutions.

Under the Limited Payability provision, checks expire (are not negotiable) the last business day of the 12th month from the issue date. Limited Pay Cancellations (LPCs) will be credited to agencies the month after a check reaches one year from issue date (the 2nd business day in the 13th month). See table in paragraph (3) below.

IRM 21.4.2.4.7(2) - For consistency revised time frame for limited payability to 12 months

(2) Taxpayers may submit claims for refund checks up to one-year from the check issue date. After one year these claims are subject to Limited Payability provisions. Claims must be submitted to the Bureau of the Fiscal Service (BFS) by the last day of the 12th month, by using CC CHKCL with non-receipt Codes N, L, S, D, E, H, or X. See chart in paragraph (3) below.

Note: Unlike the processing of regular check traces, **Limited Payability** procedures do not apply to direct deposit refund cases. It does not matter if the direct deposit is

more than 12 months old. A **non-receipt Code** of "N" should be used for direct deposit traces.

Note: For paper inquiries, accept a written statement provided all criteria in IRM 21.4.2.4 (5) are met and the correspondence is signed by the taxpayer or their authorized representative. For joint returns, both taxpayers must sign.

IRM 21.4.2.4.7(3) - For consistency revised time frame for limited payability to 12 months and included time frame about Limited Pay Cancellations credit return to IRS

(3) The chart below provides the refund issue date, the date a check can no longer be negotiated, and the date an LPC will be credited to the IRS.

If the refund issue date is	Then the refund check may be negotiated up to	Limited Pay Cancellations will be credited by 2nd business day of
January 2025	January 2026	February 2026
February 2025	February 2026	March 2026
March 2025	March 2026	April 2026
April 2025	April 2026	May 2026
May 2025	May 2026	June 2026
June 2025	June 2026	July 2026
July 2025	July 2026	August 2026
August 2025	August 2026	September 2026
September 2025	September 2026	October 2026
October 2025	October 2026	November 2026
November 2025	November 2026	December 2026
December 2025	December 2026	January 2027

IRM 21.4.2.4.7(5) - For consistency revised time frame for limited payability to 12 months

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

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

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

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

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

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

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

FIELD	Field Description
Date	Today's Date
Tax Examiner	IDRS number of TE preparing the form and who will work Form 13818 response. See IRM 3.13.2.2.1, Identification Requirements for IRS Employees, for more information
Payee name and address	Name and address to which check was issued
Check amount	Amount of check
Symbol number	4-digit check symbol number

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

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

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

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

Reminder: All LP claims received after the 15th day of the 14th month must be processed by the IRS. Since these claims are not processed through normal refund trace procedures and do not normally yield a disposition code, ensure AMS or CII notes are maintained to advise of case actions.

7. Close your case.

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

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

IRM 21.4.2.4.7(7) - For consistency revised procedures for limited payability claims to close control once Form 13818 is sent to taxpayer and removed additional procedures to suspend case waiting for reply

(7) If the taxpayer requests a certified copy of a check from within the past seven years:

1. Input CC CHKCL with non-receipt code **C** and BFS will provide a photocopy of the check directly to the taxpayer.
2. Input a TC 971 AC 011 on CC TXMOD using the date you secure the check, use the money amount of the check in the FREEZE-RELEASE-AMT field and a **1** in the MISC CODE field.
3. Send Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818, advise the taxpayer that BFS will mail them the certified copy. You may use the following suggested verbiage: *"We asked the Bureau of the Fiscal Service (the office that issues refund checks) for a certified copy of your check. They will forward the copy to you within the next 30 days if the check was cashed."*
4. Close your case.

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

IRM 21.4.2.4.7(6) - For clarity added information about Form 13818 and prisoner claims. SERP Feedback 34333

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

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

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

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

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

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

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

Reminder: All LP claims received after the 15th day of the 14th month must be processed by the IRS. Since these claims are not processed through normal refund trace procedures and do not normally yield a disposition code, ensure AMS or CII notes are maintained to advise of case actions.

6. Close your case.

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

IRM 21.4.2.4.11(3) e - For consistency added information to follow guidance in IRM 21.3.3.4.2.2(7), Interim Responses

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

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

FIELD	Field Description
Date	Today's Date
Tax Examiner	IDRS number of TE preparing the form and who will work Form 13818 response. See IRM 3.13.2.2.1, Identification Requirements for IRS Employees, for more information

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

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

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

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

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

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

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

IRM 21.4.2.4.11(5) box 6 - Updated to include procedures when no endorsement on check and no reply is received from bank. SERP Feedback 33621

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

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

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

Row	If	Then
1	It appears the taxpayer benefited from the check proceeds. For example: an indication that the check was deposited by one spouse on a joint account. Endorsement from a prison for deposit to a prisoners account.	<ol style="list-style-type: none"> 1. Deny the claim. 2. Send Letter 2218C, Refund Inquiry; Check Claim Disallowed, Check Endorsed/Paid. Include paragraph M or O in your response. Do not include paragraph X in your response. <p>Exception: For prisoner refund checks that are stamped by their facility (ex: jail, prison, detention center) do not include paragraph M or O in your response, instead advise the prisoner to speak with their facility for assistance with their refund.</p>
2	It appears the check was cashed with taxpayer's permission	<ol style="list-style-type: none"> 1. Deny the claim. 2. Send Letter 2218C; include paragraph L in your response. Do not include paragraph X in your response.

3	It appears the check was endorsed by the taxpayer	<ol style="list-style-type: none"> 1. Deny the claim. 2. Send Letter 2218C; include paragraph Y in your response. Do not include paragraph X in your response.
4	It appears the taxpayer allowed someone else to endorse their check	<ol style="list-style-type: none"> 1. Deny the claim. 2. Send Letter 2218C; include paragraph J in your response. Do not include paragraph X in your response.
5	Check is stamped with a business endorsement different from name on CC ENMOD and no connection to the taxpayer can be found	Allow the claim.
6	There is no endorsement other than the bank's endorsement on the check. (No signature appears on the check, this includes an indication of electronic/virtual/photo deposit)	<ol style="list-style-type: none"> 1. Upon receipt of the completed Form 13818, take the following actions: <ul style="list-style-type: none"> ○ Compare the banking information supplied by the taxpayer on Form 13818 to the bank of first deposit (BOFD) listed on the check copy. ○ Research TCIS for copies of any other negotiated checks to determine previously used BOFDs. ○ If evidence is found that the BOFD has been used previously by the taxpayer, deny the claim. ○ If no evidence of prior BOFD use, contact BOFD and request assistance in determining account ownership, or confirmation of non-endorsement acceptance. Depending on the answers from BOFD, accept or deny the claim as appropriate. If no

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

Note: The above guidelines are for the most common occurrences. If you have a case that is not covered in the table above, consult with your manager, senior, or lead tax examiner. If you cannot determine if the endorsement on the U. S. Treasury check is a forgery, go to IRM 21.4.2.4.11 (9) below.

IRM 21.4.2.4.11(6) c - For consistency added information to follow guidance in IRM 21.3.3.4.2.2(7), Interim Responses

(6) At times taxpayers neglect to provide all necessary information when they return Form 13818 or correspondence.

- a. Use the appropriate **C** letter or Form 8599, Request for Missing Information Regarding Refund, to request **all** information necessary to complete the claim. This may include; missing forms, signatures, or other information.

Reminder: Attach a copy of the Form 8599 to the CII case **or** provide complete details of the missing information in the case notes (e.g., Missing forms, missing signature, etc.). If using a **C** letter, follow IRM 21.5.1.5.1 (8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request.

- b. Suspend the case allowing 45 days for domestic taxpayers to respond and 70 days for overseas taxpayers.
- c. If no response, leave a case note in CII and close case. If working a physical paper case, close case with TC 290 .00 using case file as a source document.

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

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

IRM 21.4.2.4.12(1) - For clarity revised information for FS Form 1133 to provide procedures when form is received by IRS refund inquiry

(1) When a regular CC CHKCL trace finds the refund check has been negotiated, the Bureau of the Fiscal Service (BFS) will send a copy of the check with a FS Form 1133 Claim Form directly to the taxpayer. FS Form 1133 is used by the taxpayer to file a claim for replacement of a refund check that has been negotiated by someone other than the taxpayer.

If FS Form 1133 is received in the Refund Inquiry Unit the claim should be processed as indicated below:

Note: For all actions below, do not reopen a case from CII archives. Reopening cases from CII archives may create an overage case. Instead of reopening an archived case, you may utilize the create case option in CII to create a new case based on the taxpayer's contact and link the newly opened CII case to the related archived case(s).

Reminder: When sending letters to the taxpayer follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request.

If	And	Then
Taxpayer confirms the signature on back of check is authentic or genuine	Taxpayer or BFS returns FS Form 1133 form to the IRS	When working a physical paper case, close control base: "TPRECCK". When working a CII case: ensure any documentation is attached to the CII case, leave a case note and close the case.
Taxpayer says signature is not authentic	Taxpayer or BFS returns FS Form 1133 form to the IRS	<ol style="list-style-type: none"> 1. Refund Inquiry Unit will review the form for completeness and then send it to BFS. 2. Send the taxpayer Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, advising them their claim was forwarded to BFS. 3. BFS will make the claim determination, and forward the determination to the IRS on the BFS Claims Disposition Notice (CDN). 4. When working a CII case: ensure the CDN is attached to the 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. 5. Refund Inquiry Unit will work case according to disposition on the CDN. When all actions are complete, close the CII case.
Taxpayer says signature is not authentic	The FS Form 1133 is incomplete	Refund Inquiry Unit will return it to the taxpayer, with appropriate "C" letter requesting they complete the form and return to BFS.

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

IRM 21.4.2.4.12(1) - For consistency added information to follow guidance in IRM 21.3.3.4.2.2(7), Interim Responses

(1) When a regular CC CHKCL trace finds the refund check has been negotiated, the Bureau of the Fiscal Service (BFS) will send a copy of the check with a FS Form 1133 Claim Form directly to the taxpayer. FS Form 1133 is used by the taxpayer to file a claim for replacement of a refund check that has been negotiated by someone other than the taxpayer.

If FS Form 1133 is received in the Refund Inquiry Unit the claim should be processed as indicated below:

Note: For all actions below, do not reopen a case from CII archives. Reopening cases from CII archives may create an overage case. Instead of reopening an archived case, you may utilize the create case option in CII to create a new case based on the taxpayer's contact and link the newly opened CII case to the related archived case(s).

Reminder: When sending letters to the taxpayer follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request.

If	And	Then
Taxpayer confirms the signature on back of check is authentic or genuine	Taxpayer or BFS returns FS Form 1133 form to the IRS	When working a physical paper case, close control base: "TPRECCK". When working a CII case: ensure any documentation is attached to the CII case, leave a case note and close the case.
Taxpayer says signature is not authentic	Taxpayer or BFS returns FS Form 1133 form to the IRS	<ol style="list-style-type: none">1. Refund Inquiry Unit will review the form for completeness and then send it to BFS.2. Send the taxpayer Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, advising them their claim was forwarded to BFS.3. BFS will make the claim determination, and forward the determination to the IRS on the BFS Claims Disposition Notice (CDN).4. When working a CII case: ensure the CDN is attached to the 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

		<p>first page. Remember to click the Save button.</p> <p>5. Refund Inquiry Unit will work case according to disposition on the CDN. When all actions are complete, close the CII case.</p>
Taxpayer says signature is not authentic	The FS Form 1133 is incomplete	Refund Inquiry Unit will return it to the taxpayer, with appropriate "C" letter requesting they complete the form and return to BFS.

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

IRM 21.4.2.4.12.1(1) - For clarity added procedures for undeliverable FS Form 1133 to mail the package to the payee's current address

(1) Upon receipt of an undeliverable Bureau of the Fiscal Service (BFS) FS Form 1133 from BFS, National Office or U.S. Postal Service, it is imperative that you mail the package to the payee's current address, so as to resolve the payee's claim. Refund Inquiry Unit will complete the following:

- a. Research CC ENMOD for address update after the date of the taxpayer inquiry.
- b. Determine if there were transposition errors in the name/address.

IRM 21.4.2.4.12.1(2) - For clarity revised information for FS Form 1133 to provide procedures when form is received by IRS refund inquiry

(2) If you can locate an updated address or you can correct transposition errors in the address:

- a. Leave a case note indicating that the Form 1133 is being mailed to the taxpayer.
- b. Re-mail FS Form 1133 to taxpayer. To avoid erroneous responses, do not send FS Form 1133 as an attachment in your closing letter, send under separate cover without a return envelope.

- c. Close your CII case.

IRM 21.4.2.4.13(9) - For clarity added procedures for CDN which indicates "the claims package has been returned as undeliverable by the U.S. Postal Service" to mail the package to the payee's current address. SERP Feedback 33691

(9) If the CDN notes that "the claims package has been returned as undeliverable by the U.S. Postal Service".

It is imperative that you mail the package to the payee's current address, so as to resolve the payee's claim. For **Refund Inquiry Units**, if a copy of the claim form is available on the Payment Details tab in TCIS, provide a copy of the claim form to the taxpayer without referring them to the BFS. To avoid erroneous responses, do not send FS Form 1133 as an attachment in your closing letter, send under separate cover without a return envelope. 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.

IRM 21.4.2.4.16 - For consistency updated whole section to identify the Where's My Refund (WMR) Voicebot replacing refund inquiry

(1) Taxpayers can initiate a refund trace through the automated Where's My Refund (WMR) Voicebot application or on the internet at IRS.gov" Where's My Refund" (WMR). Generally, these automated systems will only trace the first refund issued during the current processing year. These systems do not allow a taxpayer to start their own refund trace if they filed Married Filing Joint or received their refund via direct deposit. Since taxpayers who file Married Filing Joint returns cannot initiate a trace using automation, the applications will offer them a Form 3911, Taxpayer Statement Regarding Refund, to get the process started.

(2) The caller first goes through the WMR Voicebot application that provides information about the status of their refund (including the mail date and math error information) and decides whether their refund is eligible to be traced in automation. If the caller has selected the option indicating the refund check was lost, stolen, or destroyed, or the mail date was at least 28 days prior to the date of the call, the WMR Voicebot application will transfer eligible callers to the ICCE Refund Trace application. The following chart highlights the actions taken when an inquiry is initiated through the WMR Voicebot with ICCE Refund Trace:

If	Then
The caller obtains "refund issued on" and the response and mail date are less than 28 days from current date and the caller did not indicate the	The WMR Voicebot application will advise the caller the date the refund was issued,

refund check was lost, stolen, or destroyed	when to call back, and will not transfer the call to the ICCE Refund Trace application.
Certain conditions are met such as math error or freeze code	Depending on the condition, the caller may be issued Form 3911, transferred to a customer service representative, or provided a call back number for assistance.
Caller obtains "refund issued on" response and mail date are at least 28 days prior to current date or caller indicates check was lost, stolen, or destroyed	<p>The ICCE Refund Trace application will input CC CHKCL and control the case to the Refund Inquiry Unit.</p> <p>Exception: Married Filing Joint taxpayers will be mailed a Form 3911 to complete and send back. No P- freeze will be set.</p>

(3) The WMR web site allows the taxpayer to walk through a series of on-line screens. A refund trace cannot be input on any refund check until 28 days after it was issued. If 28 days has past and the taxpayer indicates they have not received their check, they can initiate an on-line refund trace (except Married Filing Joint taxpayers and direct deposit recipients). Taxpayers whose refund checks were returned undelivered by the U.S. Postal Service will be provided a contact number to provide a new address. CSRs will follow procedures in IRM 21.4.3.5.3, Undeliverable Refund Checks. If the taxpayer has trouble in initiating a refund trace, they will be advised to call a customer service representative for assistance.

(4) If refund trace criteria are met, WMR will automatically input CC CHKCL and control the case to a predetermined Refund Inquiry Unit through IDRS. The case is controlled to an employee number beginning with 099.

(5) Both automated system traces proceed through the normal check trace dispositions, "3911TORDCC" and "01" and will end as a Disposition 11 (cashed check) or 32 (outstanding). Treat all other disposition codes like any other case.

(6) On joint returns, CC CHKCL is not input on either system and will automatically mail a Letter 129C, Refund Inquiry; Form 3911 Required, and Form 3911 to the taxpayer.

WMR web site allows the taxpayer to:

- print the Form 3911 on-line.
- obtain the mailing address and fax number of the predetermined Accounts Management campus to mail the Form 3911. Married Filing Joint taxpayers must complete and jointly sign the Form 3911 and return it to the IRS before a refund trace can be initiated by the Refund Inquiry examiner.

Exhibit 21.4.2-1(2) - For clarity updated to advise that either a POA or TIA can begin refund trace

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

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

(2) Assistors are authorized to input CC CHKCL based on an oral statement authority (OSA) from the taxpayer or the taxpayer's authorized Power of Attorney (POA) on Form 2848 or Tax Information Authorization (TIA) on Form 8821 if **all** the following conditions are met:

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

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

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

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

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

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

- c. Valid TIN.

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

- d. Tax return filed is an individual tax return.

- e. Taxpayer resides at the address currently on record (CC ENMOD). If the taxpayer has moved from the address on record **DO NOT** change the address unless the taxpayer meets oral statement criteria for changing the address. See IRM 21.1.3.20.1 , IMF and BMF Oral Statement Address Changes, for guidance.
If you **can** update the address per oral statement, input CC CHKCL using the new address to begin the refund trace.
If you **cannot** update the address per oral statement, DO NOT input CC CHKCL.
-Advise the taxpayer that Form 3911 , Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2 , Other Methods of Obtaining Forms and Publications.
-Advise the taxpayer they can either mail or fax their request. Provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.
-Advise the taxpayer they will be contacted by the Refund Inquiry Unit

within **6 weeks for a paper refund check, or 120 days for a direct deposit refund**, from the date the Form 3911 is received.

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

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

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

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

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

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

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

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

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

-Advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2, Other Methods of

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

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

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

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

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

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

- a. Overlay CC TXMOD with CC CHKCLR, the response will be CC CHKCL.
- b. Line 1 is generated from CC TXMOD.
- c. Line 2–5 Enter taxpayer's name on Line 2 (Name Line 1). Use the additional name lines for any in-care-of or other information. If the check copy and/or claim form are to be sent to the IRS employee instead of the taxpayer, input Internal Revenue Service on Name Line 2.
- d. Line 6–7 Enter taxpayer's current address or the address where the claim form/check copy are to be sent if the check is paid.
Note: Input of a name or address different from that on CC ENMOD will not update the master file Entity.
- e. Line 8 Check Number (used by Refund Inquiry Unit **ONLY**.)
- f. Line 9 Overlay T with the type of non-receipt code:
C = Request for certified photocopy check (no P freeze set).
D = Destroyed, unendorsed check (no P freeze set).
E = Lost stolen or destroyed endorsed check (no P freeze set).
F = Non-entitlement (Used by Refund Inquiry Unit or RIVO only) (P- Freeze

set).

H = Unendorsed check freeze cancellation credit (P- Freeze set).

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

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

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

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:
 - o 0 - Not a split refund.
 - o 1 through 3 - Enter the SRI related to the TC 846 shown on account for the refund you are tracing.

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

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

Overlay CC TXMOD with:
CC ACTON (new line)
C01 (new line)
Reassign Refund Inquiry Unit number
Andover = 0836088888
Atlanta = 0735300044
Austin = 0636099058
Brookhaven = 0136033333
Cincinnati = 0235300000
Kansas City = 0935903000
Fresno = 1036000005
Memphis = 0336000000
Ogden = 0436400005
Philadelphia = 0536022222

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

(9) Advise taxpayer:

If	Then
Their check was not cashed	They will receive a replacement check in approximately 6 weeks (9 weeks if the TP has a foreign address).
Their refund was a direct deposit	After the trace is input, the Bureau of the Fiscal Service (BFS) will contact the banking institution to inquire about their refund status. Advise the taxpayer banks are allowed up to 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(2) - Updated reminder to clarify that address change requested by POA or TIA do not fall under OSA authority

(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 or Tax Information Authorization (TIA) on Form 8821 if **all** the following conditions are met:

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

If the taxpayer **cannot** obtain the form online, advise the taxpayer you can mail or fax them a form. Use of the IAT Missing Refund (CHKCL) tool is mandatory when

sending the Form 3911 to the taxpayer. Be sure to verify the taxpayer's mailing address. If taxpayer has moved since filing their return and their current address is not on record (CC ENMOD), DO NOT UPDATE ADDRESS ON CC ENMOD. Advise the taxpayer to file Form 3911. See IRM 21.4.2.4 (5), Refund Trace Actions, for fax options.

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

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

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

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

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

- d. Tax return filed is an individual tax return.
- e. Taxpayer resides at the address currently on record (CC ENMOD). If the taxpayer has moved from the address on record **DO NOT** change the address unless the taxpayer meets oral statement criteria for changing the

address. See IRM 21.1.3.20.1 , IMF and BMF Oral Statement Address Changes, for guidance.

If you **can** update the address per oral statement, input CC CHKCL using the new address to begin the refund trace.

If you **cannot** update the address per oral statement, DO NOT input CC CHKCL.

-Advise the taxpayer that Form 3911 , Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2 , Other Methods of Obtaining Forms and Publications.

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

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

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

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

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

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

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

- f. Not a manual refund (TC 840), see IRM 21.4.2-1 (3) below for instruction.
- g. Not a mixed entity account.
- h. Not a full TOP offset matching the TC 846 amount. If TC 898 matches the TC 846, this is a full TOP offset. See IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset, procedures.

- i. No TC 740, TC 841 or TC 843 matching the TC 846 in question. If freeze codes are present, follow freeze release procedures.
- j. No TC 971 AC 011 (indicates previous trace) posted after the TC 846 date.

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

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

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

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

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

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

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

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

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

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

claim form are to be sent to the IRS employee instead of the taxpayer, input Internal Revenue Service on Name Line 2.

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

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

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

TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
BMF check date - Add 1 calendar day to the TC 846 date.
BMF direct deposit date - Subtract 6 calendar days from the TC 846 date.
Accelerated cycle check date, see dates in IRM 21.4.2-1 (11) below.

- j. Line 10 Type of Payment code (P)
 - I = IMF
 - B = BMF
 - D = IDRS (CC RFUND)
 - M = Manual refund
- 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:
 - o 0 - Not a split refund.
 - o 1 through 3 - Enter the SRI related to the TC 846 shown on account for the refund you are tracing.

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

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

Overlay CC TXMOD with:
CC ACTON (new line)
C01 (new line)
Reassign Refund Inquiry Unit number
Andover = 0836088888
Atlanta = 0735300044
Austin = 0636099058
Brookhaven = 0136033333

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

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

(9) Advise taxpayer:

If	Then
Their check was not cashed	They will receive a replacement check in approximately 6 weeks (9 weeks if the TP has a foreign address).
Their refund was a direct deposit	After the trace is input, the Bureau of the Fiscal Service (BFS) will contact the banking institution to inquire about their refund status. Advise the taxpayer banks are allowed up to 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(4) - For consistency added information to annotate AMS with the date, amount, document locator number (DLN) and refund schedule number (RSN) of the refund being traced for future reference

(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 or Tax Information Authorization (TIA) on Form 8821 if **all** the following conditions are met:

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

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

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

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

Refund issued as	Determine date issued
IMF paper check	For current year and all prior year IMF returns, the issue/mailling date is found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
IMF direct deposit	For all current and prior year IMF returns, the deposit date is found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".

Accelerated Cycle as a check prior to January 1, 2012	See dates in IRM 21.4.2-1 (11) listed below.
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- 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.

- e. Not a manual refund (TC 840), see IRM 21.4.2-1 (3) below for instruction.
- f. Not a mixed entity account.
- g. 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.
- h. No TC 740, TC 841 or TC 843 matching the TC 846 in question. If freeze codes are present, follow freeze release procedures.
- i. No TC 971 AC 011 (indicates previous trace) posted after the TC 846 date.

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

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

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

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

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

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

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

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

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

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

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

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

SC = (8-9 position) Modify by inputting your affiliated service center.

T = (10th position) File type "1" for IMF/CADE/CADE 2; "0" for BMF; "3" for CADE (obsolete as of January 1, 2012); "4" for IRAF; "5" for other; "6" for Non-Master File.

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

- h. Line 9 Enter "Y" Generate TC 971 this generates a TC 971 AC 011. Only the Refund Inquiry Unit can use "N" for this entry.
- i. Line 10 MMYYYY
MMYYYY=Issue date of refund input. Input actual date of the refund
MM= month; **YYYY** = year.
IMF paper refund check and direct deposit refund dates are found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
BMF check date - Add 1 calendar day to the TC 846 date.
BMF direct deposit date - Subtract 6 calendar days from the TC 846 date.
Accelerated cycle check date, see dates in IRM 21.4.2-1 (11) below.
- j. Line 10 Type of Payment code (P)
I = IMF
B = BMF
D = IDRS (CC RFUND)
M = Manual refund
- 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:
 - o 0 - Not a split refund.
 - o 1 through 3 - Enter the SRI related to the TC 846 shown on account for the refund you are tracing.

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

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

Overlay CC TXMOD with:
CC ACTON (new line)
C01 (new line)
Reassign Refund Inquiry Unit number
Andover = 0836088888
Atlanta = 0735300044
Austin = 0636099058
Brookhaven = 0136033333
Cincinnati = 0235300000
Kansas City = 0935903000
Fresno = 1036000005
Memphis = 0336000000
Ogden = 0436400005
Philadelphia = 0536022222

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

(9) Advise taxpayer:

If	Then
Their check was not cashed	They will receive a replacement check in approximately 6 weeks (9 weeks if the TP has a foreign address).
Their refund was a direct deposit	After the trace is input, the Bureau of the Fiscal Service (BFS) will contact the banking institution to inquire about their refund status. Advise the taxpayer banks are allowed up to 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.
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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(10) - For consistency added procedures for refund inquiry to re-input refund trace if three weeks have past and no disposition code has been received

(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 or Tax Information Authorization (TIA) on Form 8821 if **all** the following conditions are met:

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

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

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

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

immediately if taxpayer says the check was received but lost, stolen, or destroyed.

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

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

- c. Valid TIN.

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

- d. Tax return filed is an individual tax return.

- e. Taxpayer resides at the address currently on record (CC ENMOD). If the taxpayer has moved from the address on record **DO NOT** change the address unless the taxpayer meets oral statement criteria for changing the address. See IRM 21.1.3.20.1 , IMF and BMF Oral Statement Address Changes, for guidance.
If you **can** update the address per oral statement, input CC CHKCL using the new address to begin the refund trace.
If you **cannot** update the address per oral statement, DO NOT input CC CHKCL.
-Advise the taxpayer that Form 3911 , Taxpayer Statement Regarding Refund, is available through the internet on IRS.gov. See IRM 21.3.6.4.2 , Other Methods of Obtaining Forms and Publications.
-Advise the taxpayer they can either mail or fax their request. Provide the address and fax number of the IRS campus Refund Inquiry function associated to the taxpayer's state of residency. For fax numbers and

addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab.

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

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

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

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

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

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

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

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

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

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

the missing refund and re-issue the refund if returned.

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

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

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

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

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

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

- a. Overlay CC TXMOD with CC CHKCLR, the response will be CC CHKCL.
- b. Line 1 is generated from CC TXMOD.
- c. Line 2–5 Enter taxpayer's name on Line 2 (Name Line 1). Use the additional name lines for any in-care-of or other information. If the check copy and/or claim form are to be sent to the IRS employee instead of the taxpayer, input Internal Revenue Service on Name Line 2.
- d. Line 6–7 Enter taxpayer's current address or the address where the claim form/check copy are to be sent if the check is paid.
Note: Input of a name or address different from that on CC ENMOD will not update the master file Entity.
- e. Line 8 Check Number (used by Refund Inquiry Unit **ONLY**.)
- f. Line 9 Overlay T with the type of non-receipt code:
C = Request for certified photocopy check (no P freeze set).

- D = Destroyed, unendorsed check (no P freeze set).
 E = Lost stolen or destroyed endorsed check (no P freeze set).
 F = Non-entitlement (Used by Refund Inquiry Unit or RIVO only) (P- Freeze set).
 H = Unendorsed check freeze cancellation credit (P- Freeze set).
 J = Non-receipt of substitute check (Used by Refund Inquiry Unit only).
 L = Lost, unendorsed check (no P freeze set).
 N = Non-receipt of refund (no P freeze set).
 P = Request for regular photocopy of check (no P freeze set).
 S = Stolen, unendorsed check (no P freeze set).
 X = Endorsed check freeze cancellation credit (P- Freeze set).
- g. Line 9 Refund schedule number (RSN) = YYYYJJJSCTLLLL. On refunds issued in 2003 and later, input the refund schedule number shown on CC TXMOD as "RSN" below the TC 846. On CC IMFOLT the RSN is located to the right of the TC 846. Be sure to **modify** input using the campus number with which you are affiliated.
 YYYY = (1-4 position) Cycle **YEAR** of the refund TC 846. **NOT the TAX PERIOD.**
 JJJ = (5-7 position) Julian date refund is issued.
 SC = (8-9 position) Modify by inputting your affiliated service center.
 T = (10th position) File type "1" for IMF/CADE/CADE 2; "0" for BMF; "3" for CADE (obsolete as of January 1, 2012); "4" for IRAF; "5" for other; "6" for Non-Master File.
 LLLL = (11-14 position) Alpha characters; Four blanks for paper refunds; "Z" followed by three blanks for direct deposit; "I" followed by three blanks for International; "ZI" followed by two blanks for International direct deposit.
- h. Line 9 Enter "Y" Generate TC 971 this generates a TC 971 AC 011. Only the Refund Inquiry Unit can use "N" for this entry.
- i. Line 10 MMYYYY
 MMYYYY=Issue date of refund input. Input actual date of the refund
MM= month; **YYYY** = year.
 IMF paper refund check and direct deposit refund dates are found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
 BMF check date - Add 1 calendar day to the TC 846 date.
 BMF direct deposit date - Subtract 6 calendar days from the TC 846 date.
 Accelerated cycle check date, see dates in IRM 21.4.2-1 (11) below.
- j. Line 10 Type of Payment code (P)
 I = IMF
 B = BMF
 D = IDRS (CC RFUND)
 M = Manual refund
- k. Line 10 Sequence number of input from 001–999.

- I. 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:
 - o 0 - Not a split refund.
 - o 1 through 3 - Enter the SRI related to the TC 846 shown on account for the refund you are tracing.

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

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

Overlay CC TXMOD with:
CC ACTON (new line)
C01 (new line)
Reassign Refund Inquiry Unit number
Andover = 0836088888
Atlanta = 0735300044
Austin = 0636099058
Brookhaven = 0136033333
Cincinnati = 0235300000
Kansas City = 0935903000
Fresno = 1036000005
Memphis = 0336000000
Ogden = 0436400005
Philadelphia = 0536022222

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

(9) Advise taxpayer:

If	Then
Their check was not cashed	They will receive a replacement check in approximately 6 weeks (9 weeks if the TP has a foreign address).
Their refund was a direct deposit	After the trace is input, the Bureau of the Fiscal Service (BFS) will contact the banking institution to inquire about their refund status. Advise the taxpayer banks are allowed up to 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 08 - For clarity added procedures for cases where credit has been returned. SERP Feedback 34164

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.

Disposition Status Code ★ (Asterisk equals blank)	Category Code	Definition	Follow Up Action
01	ACKN	Claim processed by RFC to Treasury Check Information System (TCIS).	<ol style="list-style-type: none"> 1. Wait 30 days for second status. 2. No reply, resubmit CC CHKCL.
03	OOPS	Rejected (Failed preliminary validity checks.)	<ol style="list-style-type: none"> 1. Review case. 2. Resubmit CC CHKCL.
04	OOPS	<ol style="list-style-type: none"> 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 	<p>(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.</p> <p>5) Initiate the refund trace through the Treasury Check Information System (TCIS).</p>

		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.	
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.	<ol style="list-style-type: none"> 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, or Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818, as appropriate, to the taxpayer. Include check number and date along with the toll-free telephone number for the Bureau of the Fiscal Service (BFS). Follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request.

			<p>3. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case.</p> <p>4. If correct refund 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.</p>
07	OOPS	No payment issued or unprocessable claim.	<p>1. Review case.</p> <p>2. Conduct additional research (i.e., different TIN.)</p> <p>3. Resubmit CC CHKCL.</p> <p>Note: If input of additional CC CHKCL does not yield results, initiate the refund trace through the Treasury Check Information System (TCIS).</p> <p>Note: Do not reinput trace for EIP pre-paid debit cards.</p>
08	OOPS	Second trace input on DD.	<p>Monitor case for 30 days. Research IDRS for returned credit. Take action to release credit, if necessary. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case, if no other actions are needed.</p>

			<p>If no credit is found continue with next steps below.</p> <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> 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.
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			<ul style="list-style-type: none"> • 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	<ol style="list-style-type: none"> 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. 	<ol style="list-style-type: none"> 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, attach a copy of the Form 150.1 to your CII case, use the Stamp or Text tool in the CII Document Viewer, or Adobe Acrobat Pro, to add “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

			<p>21.4.1.5.7.6, Non-Receipt of Direct Deposited Refunds- "Refund Inquiry Employees".</p> <p>4. If the information does match, send appropriate letter to the taxpayer.</p> <p>Note: The FS Form 150.1 contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer.</p> <p>5. Close case. See reminder above.</p> <p>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.</p> <p>7. If FS Form 150.1 does not resolve taxpayer's issue, continue processing, if necessary.</p> <p>Exception: If account contains history item of DEPFOUND, then case control may be closed without further action.</p>
10	OOPS	Invalid Stop Reason Code	<p>1. Research for refund disposition.</p> <p>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.</p>
2☆	OOPS	Amount difference	<p>1. Review case.</p>

			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. Close case. See reminder above. Note: For subsequent contact if a copy of the claim form is available on the Payment Details tab in TCIS, provide a copy of the claim form to the taxpayer without referring them to the BFS. To avoid erroneous responses, do

			not send FS Form 1133 as an attachment in your closing letter, send under separate cover without a return envelope.
14	PAID	<ol style="list-style-type: none"> 1. Paid - Photocopy to follow, or 2. CC CHKCL input after an uncashed check has expired and the credit returned to the IRS. 	<ol style="list-style-type: none"> 1. Monitor for receipt. <ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. Paid - Photocopy to follow, or 2. CC CHKCL input after an uncashed check has expired and the credit returned to the IRS. 	<p>If no photocopy within 30 days:</p> <ol style="list-style-type: none"> a. IDRS shows certified photocopy previously received, update Activity Code to reflect proper status of case, or b. IDRS shows no indication that certified photocopy received, contact BFS.
15	PAID	Paid - Certified photocopy to follow.	<p>Monitor for receipt of certified photocopy.</p> <ol style="list-style-type: none"> 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

			<p>photocopy previously received, update activity code to reflect proper status of case.</p> <p>c. If IDRS shows no indication that certified photocopy received, contact BFS.</p>
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.	<p>If Form 3911 is available, research TCIS for a check copy.</p> <ul style="list-style-type: none"> • 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. <p>If no Form 3911 is present, correspond with the taxpayer.</p>
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.

			<p>2. Resubmit CC CHKCL.</p> <p>3. Use appropriate Stop Reason Code.</p>
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.	Monitor for TC 841.
33	OOPS	Outstanding - No Photocopy.	Send Letter 1219C, Refund Inquiry; (Joint F3911) Requires Certification: Form 1040. If you are working a CII case, follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request.
53	OOPS	Reject - Duplicate Stop	Contact BFS Check Information Section at 855-868-0151, Option 1.
65	ACKN	Refund associated with TOP Offset.	<p>1. Wait 30 days for second status.</p> <p>2. No reply, resubmit CC CHKCL.</p>
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 added procedures for cases where credit has been returned. SERP Feedback 34164

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.

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.)	<ol style="list-style-type: none"> 1. Review case. 2. Resubmit CC CHKCL.
04	OOPS	<ol style="list-style-type: none"> 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. 	<p>(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.</p> <p>5) Initiate the refund trace through the Treasury Check Information System (TCIS).</p>
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.	<ol style="list-style-type: none"> 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, or Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818, as appropriate, to the taxpayer. Include check number and date along with the toll-free telephone number for the Bureau of the Fiscal Service (BFS). Follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request. 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.	<ol style="list-style-type: none"> 1. Review case.

			<p>2. Conduct additional research (i.e., different TIN.)</p> <p>3. Resubmit CC CHKCL.</p> <p>Note: If input of additional CC CHKCL does not yield results, initiate the refund trace through the Treasury Check Information System (TCIS).</p> <p>Note: Do not reinput trace for EIP pre-paid debit cards.</p>
08	OOPS	Second trace input on DD.	<p>Monitor case for 30 days. Research IDRS for returned credit. Take action to release credit, if necessary. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case, if no other actions are needed. If no credit is found continue with next steps below.</p> <ul style="list-style-type: none"> • 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.

			<ul style="list-style-type: none"> • In your letter, advise the taxpayer: <ul style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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 	<ol style="list-style-type: none"> 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

		the FS Form 150.1 to TCIS.	<p>actions taken and close the CII case, if no other actions are needed. If no credit is found continue with next steps below.</p> <p>2. Research TCIS Claim Detail Screen. If FS Form 150.1 is located, attach a copy of the Form 150.1 to your CII case, use the Stamp or Text tool in the CII Document Viewer, or Adobe Acrobat Pro, to add "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.</p> <p>3. If the information doesn't match, follow IRM 21.4.1.5.7.6, Non-Receipt of Direct Deposited Refunds- "Refund Inquiry Employees".</p> <p>4. If the information does match, send appropriate letter to the taxpayer.</p> <p>Note: The FS Form 150.1 contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer.</p> <p>5. Close case. See reminder above.</p> <p>6. If it has been at least 90 days, and no FS Form 150.1 copy is available on</p>
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			<p>TCIS, reinput CC CHKCL. Refer to Status 08 above.</p> <p>7. If FS Form 150.1 does not resolve taxpayer's issue, continue processing, if necessary.</p> <p>Exception: If account contains history item of DEPFOUND, then case control may be closed without further action.</p>
10	OOPS	Invalid Stop Reason Code	<p>1. Research for refund disposition.</p> <p>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.</p>
2 ☆	OOPS	Amount difference	<p>1. Review case.</p> <p>2. Resubmit CC CHKCL.</p>
3 ☆	OOPS	Claim submitted too early for RFC to process	<p>1. Review case.</p> <p>2. Resubmit CC CHKCL.</p>
4 ☆	OOPS	Duplicate tape claims submitted.	<p>1. Wait for update.</p> <p>2. No reply in 30 days, resubmit CC CHKCL.</p>
5 ☆	OOPS	Invalid Direct Deposit information submitted.	<p>1. Review case.</p> <p>2. Resubmit CC CHKCL.</p>
7 ☆	ACKN	Photocopy request processed by RFC to TCIS.	<p>1. Wait for 2nd status.</p> <p>2. No reply in 30 days, research TCIS for copy. If</p>

			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.	<p>BFS has sent claim package (FS Form 1133) to the taxpayer. Refund Inquiry Unit will send Letter 206C to taxpayer, including check information and using appropriate paragraphs. If working the claim through CII, attach a copy of the FS Form 1133 to the CII case and follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request. Close case. See reminder above.</p> <p>Note: For subsequent contact if a copy of the claim form is available on the Payment Details tab in TCIS, provide a copy of the claim form to the taxpayer without referring them to the BFS. To avoid erroneous responses, do not send FS Form 1133 as an attachment in your closing letter, send under separate cover without a return envelope.</p>
14	PAID	<ol style="list-style-type: none"> 1. Paid - Photocopy to follow, or 2. CC CHKCL input after an uncashed check has expired and the credit returned to the IRS. 	<ol style="list-style-type: none"> 1. Monitor for receipt. <ol style="list-style-type: none"> 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

			<p>copy or reinput CC CHKCL.</p> <p>2. Research for TC 740 and release freeze if necessary.</p> <p>3. Close case. See reminder above.</p>
14	PAID	<p>1. Paid - Photocopy to follow, or</p> <p>2. CC CHKCL input after an uncashed check has expired and the credit returned to the IRS.</p>	<p>If no photocopy within 30 days:</p> <p>a. IDRS shows certified photocopy previously received, update Activity Code to reflect proper status of case, or</p> <p>b. IDRS shows no indication that certified photocopy received, contact BFS.</p>
15	PAID	Paid - Certified photocopy to follow.	<p>Monitor for receipt of certified photocopy.</p> <p>a. Upon receipt continue processing. See IRM 21.4.2.4.15.2, Request for Administrative Photocopy.</p> <p>b. If no photocopy within 30 days and IDRS shows photocopy previously received, update activity code to reflect proper status of case.</p> <p>c. If IDRS shows no indication that certified photocopy received, contact BFS.</p>
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.

			<ul style="list-style-type: none"> • 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. <p>If no Form 3911 is present, correspond with the taxpayer.</p>
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.	<ol style="list-style-type: none"> 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.	Monitor for TC 841.
33	OOPS	Outstanding - No Photocopy.	Send Letter 1219C, Refund Inquiry; (Joint F3911) Requires Certification: Form 1040. If you are working a CII case, follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request.
53	OOPS	Reject - Duplicate Stop	Contact BFS Check Information Section at 855-868-0151, Option 1.
65	ACKN	Refund associated with TOP Offset.	<ol style="list-style-type: none"> 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 10 - For clarity added procedures for cases where credit has been returned. SERP Feedback 32665

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.

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, 3. Refund check intercepted,	(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).

		<p>4. Undeliverable TC 740. See IRM 21.4.3.5.3, Undeliverable Refund Checks.</p> <p>5. If the refund credit has already generated a subsequent TC 846 in the same month don't input CC CHKCL as the refund trace will default to the first TC 846. See IRM 21.4.1.4.3, Multiple Refunds Issued From the Same Module in the Same Cycle.</p>	
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.	<p>1. Check TCIS Payment History, UCC Detail and Claim Detail Screen for previous claim and ensure correct refund was traced.</p> <p>2. If correct refund was traced, send Letter 129C, Refund Inquiry; Form 3911 Required, or Letter 206C, Refund Inquiry; Copy of Check Requested or Provided/Check Being Traced Form 13818, as appropriate, to the taxpayer. Include check number and date along with the toll-free telephone</p>

			<p>number for the Bureau of the Fiscal Service (BFS). Follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request.</p> <p>3. Place any physical paper case documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case.</p> <p>4. If correct refund 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.</p>
07	OOPS	No payment issued or unprocessable claim.	<p>1. Review case.</p> <p>2. Conduct additional research (i.e., different TIN.)</p> <p>3. Resubmit CC CHKCL.</p> <p>Note: If input of additional CC CHKCL does not yield results, initiate the refund trace through the Treasury Check Information System (TCIS).</p> <p>Note: Do not reinput trace for EIP pre-paid debit cards.</p>
08	OOPS	Second trace input on DD.	<p>Monitor case for 30 days. Research IDRS for returned credit. Take action to release credit, if necessary. Place any physical paper case</p>

			<p>documentation in classified waste when actions are complete. If a CII case remains open, leave a case note with actions taken and close the CII case, if no other actions are needed.</p> <p>If no credit is found continue with next steps below.</p> <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> 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
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			<p>assistance is available.</p> <ul style="list-style-type: none"> • 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	<ol style="list-style-type: none"> 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. 	<ol style="list-style-type: none"> 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, attach a copy of the Form 150.1 to your CII case, use the Stamp or Text tool in the CII Document Viewer, or Adobe Acrobat Pro, to add “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

			<p>(either C for checking or S for savings), bank account number on CC IMFOBT.</p> <p>3. If the information doesn't match, follow IRM 21.4.1.5.7.6, Non-Receipt of Direct Deposited Refunds- "Refund Inquiry Employees".</p> <p>4. If the information does match, send appropriate letter to the taxpayer.</p> <p>Note: The FS Form 150.1 contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer.</p> <p>5. Close case. See reminder above.</p> <p>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.</p> <p>7. If FS Form 150.1 does not resolve taxpayer's issue, continue processing, if necessary.</p> <p>Exception: If account contains history item of DEPFOUND, then case control may be closed without further action.</p>
10	OOPS	Invalid Stop Reason Code	<p>1. Research for refund disposition.</p> <p>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</p>

			notes on AMS and/or CII and close your case.
2 ☆	OOPS	Amount difference	<ol style="list-style-type: none"> 1. Review case. 2. Resubmit CC CHKCL.
3 ☆	OOPS	Claim submitted too early for RFC to process	<ol style="list-style-type: none"> 1. Review case. 2. Resubmit CC CHKCL.
4 ☆	OOPS	Duplicate tape claims submitted.	<ol style="list-style-type: none"> 1. Wait for update. 2. No reply in 30 days, resubmit CC CHKCL.
5 ☆	OOPS	Invalid Direct Deposit information submitted.	<ol style="list-style-type: none"> 1. Review case. 2. Resubmit CC CHKCL.
7 ☆	ACKN	Photocopy request processed by RFC to TCIS.	<ol style="list-style-type: none"> 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.	<p>BFS has sent claim package (FS Form 1133) to the taxpayer. Refund Inquiry Unit will send Letter 206C to taxpayer, including check information and using appropriate paragraphs. If working the claim through CII, attach a copy of the FS Form 1133 to the CII case and follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request. Close case. See reminder above.</p> <p>Note: For subsequent contact if a copy of the claim form is</p>

			available on the Payment Details tab in TCIS, provide a copy of the claim form to the taxpayer without referring them to the BFS. To avoid erroneous responses, do not send FS Form 1133 as an attachment in your closing letter, send under separate cover without a return envelope.
14	PAID	<ol style="list-style-type: none"> 1. Paid - Photocopy to follow, or 2. CC CHKCL input after an uncashed check has expired and the credit returned to the IRS. 	<ol style="list-style-type: none"> 1. Monitor for receipt. <ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. Paid - Photocopy to follow, or 2. CC CHKCL input after an uncashed check has expired and the credit returned to the IRS. 	<p>If no photocopy within 30 days:</p> <ol style="list-style-type: none"> a. IDRS shows certified photocopy previously received, update Activity Code to reflect proper status of case, or b. IDRS shows no indication that certified photocopy received, contact BFS.
15	PAID	Paid - Certified photocopy to follow.	<p>Monitor for receipt of certified photocopy.</p> <ol style="list-style-type: none"> a. Upon receipt continue processing. See IRM

			<p>21.4.2.4.15.2, Request for Administrative Photocopy.</p> <p>b. If no photocopy within 30 days and IDRS shows photocopy previously received, update activity code to reflect proper status of case.</p> <p>c. If IDRS shows no indication that certified photocopy received, contact BFS.</p>
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.	<p>If Form 3911 is available, research TCIS for a check copy.</p> <ul style="list-style-type: none"> • 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. <p>If no Form 3911 is present, correspond with the taxpayer.</p>
20	OOPS	Payment declined due to alteration of check.	Monitor if no photocopy in 30 days , follow up, contact BFS.

		Photocopy and claim to follow.	
22	OOPS	Insufficient agency information.	<ol style="list-style-type: none"> 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.	Monitor for TC 841.
33	OOPS	Outstanding - No Photocopy.	Send Letter 1219C, Refund Inquiry; (Joint F3911) Requires Certification: Form 1040. If you are working a CII case, follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LETER request.
53	OOPS	Reject - Duplicate Stop	Contact BFS Check Information Section at 855-868-0151, Option 1.
65	ACKN	Refund associated with TOP Offset.	<ol style="list-style-type: none"> 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.
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Exhibit 21.4.2-5(2) - For clarity combined and expanded procedures for contacting refund inquiry open controls.

(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, encourage the taxpayer to follow the direction given in the letter received.

Code	Definition	Actions and Time Frames
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01	Regional Finance Center (RFC) has requested the status of check from the Financial Processing Division.	<p>If there is no indication the check was cashed and no action after 28 days from the disposition 01 date:</p> <ul style="list-style-type: none"> 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.	<p>If no other action indicated in the Integrated Data Retrieval System (IDRS) Control History section:</p> <ul style="list-style-type: none"> 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.	<p>If no other action indicated in the Integrated Data Retrieval System (IDRS) Control History section:</p> <ul style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. If it has been more than 30 days from the disposition 08 date and

	designated financial institution. The subsequent CC CHKCL input generates an FS Form 150.1 to the bank.	<p>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</p> <p>2. If the taxpayer has not received a letter advising of the information found on FS Form 150.1 and a Transaction Code (TC) 841 is posted, advise taxpayer of refund reissue or other disposition of credit.</p>
09	<p>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.</p> <p>Note: The FS Form 150.1 contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer.</p>	<p>1. If no TC 841 is present, and it has been 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.</p> <p>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.</p> <p>2. If it has not been at least 90 days, advise the taxpayer to call back after this time frame has elapsed.</p> <p>3. If TC 841 is posted, advise taxpayer of refund reissue or other disposition of credit.</p>
11	Check has been cashed. The taxpayer must contact the BFS	Provide the taxpayer with the entire check number, including both check symbol (first

	<p>Check Claims Branch at the toll-free number 855-868-0151 (press option 1, then option 1 again) between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday (English and Spanish speaking assistance is available on the Check Claims toll free number). The TP needs to inquire about the status of the FS Form 1133, after it has been returned to the Bureau of Check Claims.</p>	<p>four digits) and serial number (last eight digits), and refund date, all of which are available on CC IMFOL#.</p> <ul style="list-style-type: none"> • Taxpayer will receive a copy of the cancelled check and FS Form 1133 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, advise taxpayer to contact the BFS Check Claims Branch. • 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.
27	<p>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.</p>	<p>Taxpayer should receive check within six weeks (11 weeks for a foreign address).</p>
32	<p>Check cancelled - new check to be issued.</p>	<p>Taxpayer should receive refund within four weeks (nine weeks for a foreign address) from the disposition date.</p>
33	<p>Check Outstanding - No Photocopy</p>	<p>If no Letter 1219C has been sent to the taxpayer and it has been 30 days or more from the disposition date:</p> <ul style="list-style-type: none"> a. Follow procedures in paragraph 2 above to contact Refund Inquiry.

		<p>Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case.</p> <p>b. Advise the taxpayer they will be contacted within 30 days.</p>
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 Disposition Status Code 06 - For consistency added missing disposition instructions. SERP Feedback 32302

(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, encourage the taxpayer to follow the direction given in the letter received.

Code	Definition	Actions and Time Frames
01	Regional Finance Center (RFC) has requested the status of check from the Financial Processing Division.	<p>If there is no indication the check was cashed and no action after 28 days from the disposition 01 date:</p> <ul style="list-style-type: none"> 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.	<p>If no other action indicated in the Integrated Data Retrieval System (IDRS) Control History section:</p> <ul style="list-style-type: none"> a. Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the

		<p>taxpayer provides which may help resolve the case.</p> <p>b. Advise the taxpayer they will be contacted within 30 days.</p>
07	Unprocessable claim.	<p>If no other action indicated in the Integrated Data Retrieval System (IDRS) Control History section:</p> <p>a. Follow procedures in paragraph 2 above to contact Refund Inquiry. Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case.</p> <p>b. Advise the taxpayer they will be contacted within 30 days.</p>
08	<p>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.</p>	<p>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</p> <p>2. If the taxpayer has not received a letter advising of the information found on FS Form 150.1 and a Transaction Code (TC) 841 is posted, advise taxpayer of refund reissue or other disposition of credit.</p>
09	<p>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.</p>	<p>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</p>

	<p>Note: The FS Form 150.1 contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer.</p>	<p>any details the taxpayer provides which may help resolve the case.</p> <p>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.</p> <ol style="list-style-type: none"> 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	<p>Check has been cashed. The taxpayer must contact the BFS Check Claims Branch at the toll-free number 855-868-0151 (press option 1, then option 1 again) between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday (English and Spanish speaking assistance is available on the Check Claims toll free number). The TP needs to inquire about the status of the FS Form 1133, after it has been returned to the Bureau of Check Claims.</p>	<p>Provide the taxpayer with the entire check number, including both check symbol (first four digits) and serial number (last eight digits), and refund date, all of which are available on CC IMFOL#.</p> <ul style="list-style-type: none"> • Taxpayer will receive a copy of the cancelled check and FS Form 1133 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, advise taxpayer to contact the BFS Check Claims Branch. • 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.

		<ul style="list-style-type: none"> 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.
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	<p>If no Letter 1219C has been sent to the taxpayer and it has been 30 days or more from the disposition date:</p> <ul style="list-style-type: none"> 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	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

	payment issued because of an offset being returned.	procedures under "disposition 09" Then section (3) above.
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Exhibit 21.4.2-5 Disposition Status Code 33 - For consistency added missing disposition instructions. SERP Feedback 32894

(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, encourage the taxpayer to follow the direction given in the letter received.

Code	Definition	Actions and Time Frames
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01	Regional Finance Center (RFC) has requested the status of check from the Financial Processing Division.	<p>If there is no indication the check was cashed and no action after 28 days from the disposition 01 date:</p> <ul style="list-style-type: none"> 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.	<p>If no other action indicated in the Integrated Data Retrieval System (IDRS) Control History section:</p> <ul style="list-style-type: none"> 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.	<p>If no other action indicated in the Integrated Data Retrieval System (IDRS) Control History section:</p> <ul style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. If it has been more than 30 days from the disposition 08 date and

	designated financial institution. The subsequent CC CHKCL input generates an FS Form 150.1 to the bank.	<p>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</p> <p>2. If the taxpayer has not received a letter advising of the information found on FS Form 150.1 and a Transaction Code (TC) 841 is posted, advise taxpayer of refund reissue or other disposition of credit.</p>
09	<p>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.</p> <p>Note: The FS Form 150.1 contains possible Personally Identifiable Information (PII) and cannot be sent to the taxpayer.</p>	<p>1. If no TC 841 is present, and it has been 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.</p> <p>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.</p> <p>2. If it has not been at least 90 days, advise the taxpayer to call back after this time frame has elapsed.</p> <p>3. If TC 841 is posted, advise taxpayer of refund reissue or other disposition of credit.</p>
11	Check has been cashed. The taxpayer must contact the BFS	Provide the taxpayer with the entire check number, including both check symbol (first

	<p>Check Claims Branch at the toll-free number 855-868-0151 (press option 1, then option 1 again) between the hours of 8:00 a.m. and 4:30 p.m. ET Monday - Friday (English and Spanish speaking assistance is available on the Check Claims toll free number). The TP needs to inquire about the status of the FS Form 1133, after it has been returned to the Bureau of Check Claims.</p>	<p>four digits) and serial number (last eight digits), and refund date, all of which are available on CC IMFOL#.</p> <ul style="list-style-type: none"> • Taxpayer will receive a copy of the cancelled check and FS Form 1133 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, advise taxpayer to contact the BFS Check Claims Branch. • 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.
27	<p>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.</p>	<p>Taxpayer should receive check within six weeks (11 weeks for a foreign address).</p>
32	<p>Check cancelled - new check to be issued.</p>	<p>Taxpayer should receive refund within four weeks (nine weeks for a foreign address) from the disposition date.</p>
33	<p>Check Outstanding - No Photocopy</p>	<p>If no Letter 1219C has been sent to the taxpayer and it has been 30 days or more from the disposition date:</p> <ul style="list-style-type: none"> a. Follow procedures in paragraph 2 above to contact Refund Inquiry.

		<p>Include the taxpayer contact information and any details the taxpayer provides which may help resolve the case.</p> <p>b. Advise the taxpayer they will be contacted within 30 days.</p>
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.