IRM PROCEDURAL UPDATE

DATE: 10/28/2026

NUMBER: ts-21-1026-0874

SUBJECT: Updates to Manual Refunds

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

CHANGE(s):

IRM 21.4.4.1.7(2) - Added Technical Communication Videos (TCV), and Taxpayer 360 to related resources.

(2) Below are additional websites, job aids, or electronic tools that are required to assist in completing work in Accounts Management (AM) (list is not all inclusive):

- Account Management Services (AMS) is a web-based system that emphasizes the sharing of key business data and provides a consolidated and synchronized view of taxpayer data and contact information from various IRS systems
- CCJA - IDRS Command Code Job Aid
- Correspondence Imaging Inventory (CII) may be used for scanning all AM adjustment receipts and correspondence into digital images for case work resolution
- Correspondex Letters
- Document 6209 (IRS Processing Codes and Information)
- Electronic Publishing website may be used to research forms, instructions, publications, and other Internal Revenue Manuals, revenue procedures and IRS announcements
- Employee User Portal (EUP) is used to view corporate and individual electronic tax returns filed via MeF
- Integrated Automation Technologies (IAT) Tool Instructions are tools used to simplify taxpayer account processing by assisting the user with IDRS research and input
- Servicewide Electronic Research Program (SERP) is utilized to find SERP Alerts, IPUs, Correspondex Letters, IRM Supplements and other information
- Technical Communication Documents (TCD)
- Technical Communication Videos (TCV)
- Taxpayer 360

- Bureau of the Fiscal Service - Treasury Check Information System

IRM 21.4.4.2(3) - Added refund timeframes for both Form 5792 and 3753.

(3) Employees use Form 5792 to provide the customer with a refund within 7 to 10 days. TAS employees can initiate a hardship direct deposit, once all documentation has been received, by using Form 3753, to provide a refund to the customer within 2 to 3 business days. The completed Form 5792 and/or Form 3753 are processed by the Submission Processing Accounting Function. The manual refund is issued within a few business days of IDRS input. However, when issuing a refund utilizing Form 3753 , it takes 4 - 6 weeks for the TC 840 to post to Master File. See IRM 3.17.79.6.4.2, Certifying Automated Clearing House (ACH)/Direct Deposit Hardship Refunds, for manual refund procedures to issue an Automated Clearing House (ACH)/direct deposit hardship manual refund.

IRM 21.4.4.3(3) - To clarify the section, removed timeframes from under Hardship and moved to another section as the timeframe applies to all manual refunds not just hardship refunds.

(3) The following are some circumstances that could warrant the issuance of a manual refund. This list is not all-inclusive:

a. **Hardship** - Those refunds needed are based on a hardship where the taxpayer needs the refund in less than ten calendar days.

   Caution: Prior to issuing a manual refund on a taxpayer's hardship request, determine if the original return refund request is a direct deposit, Refund Anticipation Loan (RAL), or Refund Anticipated Check (RAC). Releasing an account refund hold to generate a refund to these accounts could result in a quicker refund to the taxpayer than issuing a paper (Form 5792) manual refund.

   When completing the manual refund request, TAS must use the specific IRM reference as to why the manual refund is being issued for hardship.

   Note: Taxpayers requesting manual refunds for hardship reasons will be referred to TAS for hardship determination unless the refund can be initiated within 24 hours. Areas referring these cases to TAS should follow procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines. See IRM 13.1.7.5, Same Day Resolution by Operations, for situations that meet the “Same Day” definition. Do not refer same day cases to TAS unless the taxpayer asks to be transferred and the case meets TAS criteria. Refer to the TAS Criteria Tool for help in determining whether a taxpayer can be referred to TAS.

Note: When TAS has made a hardship determination on an account with an open control in another area, they will send an OAR to that area requesting the refund be issued or that TAS be given written approval (via the OAR or e-mail) to input the manual refund. If the area is to release the refund, the refund should be released unless the OAR indicates a manual refund must be issued. Refer to IRM 3.17.79.3.3, Issuing Hardship Refunds, to determine back-up documentation requirements.

b. **Dual Status Returns** - See IRM 3.17.79.3.12, Non-Resident Alien, Dual Status, and International Fiduciary and Trust Refunds.

c. **Civil Cases**

d. **Form 4466**, Corporation Application for Quick Refund of Overpayment of Estimated Taxes. See IRM 3.17.79.3.11, Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax.

e. **Form 8302**, Electronic Deposit of Tax Refund of $1 Million or More. See IRM 3.17.79.3.10.1, Direct Deposits of Tax Refunds of $1 Million or More, or Due to Financial or International Hardships.

f. **Form 8050**, Direct Deposit of Corporate Tax Refund.

g. **Large dollar refunds** - Any refund of $100 million or more, must be issued as a manual refund on a Form 3753. Systemic refunds can be generated on IDRS (TC 846) for under these amounts, unless a manual refund is required for another reason.

h. **Non-Master File Refunds**

i. **Congressional Inquiries**

j. **Interest Bearing Excise Fuel Claims** - See IRM 4.24.22.4.5.3, Form 8849, Schedule 2, Sales by Registered Ultimate Vendors, IRM 4.24.22.4.5.4, Form 8849, Schedule 3, Certain Fuel Mixtures and the Alternative Fuel Credit, and IRM 4.24.22.4.5.7, Form 8849, Schedule 8, Registered Credit Card Issuers.

k. **Offers in Compromise** - See IRM 5.19.7.7.2, Disposition of OIC Deposits.

l. **State Income Tax Levy Program** - See IRM 5.19.9.3, State Income Tax Levy Program (SITLP) General.

m. **Return of levied property to taxpayer** - See IRM 5.19.4.4.12, Wrongful Levies, or IRM 5.11.2.3.2.2, Certain Wrongful Levy Situations.

n. **Statute Imminent cases**

o. **Injured Spouse Claims** - See IRM 21.4.6, Refund Offset Research, Reversals, and Injured Spouse Processing.

p. **Tentative Carryback Cases** - See IRM 21.5.9.5.8, Carryback Manual Refund.

q. **Deceased taxpayers** - See IRM 21.6.6.2.21.2, Processing Decedent Account Refunds.

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

r. **Reimbursement of return photocopy fees** - See IRM 21.4.4.7.1, Photocopy Fee Refunds.

s. **Chargeback for unauthorized credit card payments** - See IRM 21.4.4.7.2, Credit Card Chargebacks.

t. **Taxpayers in bankruptcy**

Note: All taxpayer refund inquiries about bankruptcy will be referred to the Centralized Insolvency Operation (CIO) in Philadelphia at 800-973-0424. Do not refer taxpayers to CIO if the only issue is the status of the refund and IDRS shows a refund is scheduled to be sent or was recently sent.

u. **Non-receipt of direct deposit refunds due to IRS error** - See IRM 21.4.1.5.7.6, Non-Receipt of Direct Deposited Refunds-"Refund Inquiry Employees"

v. **To release an X- freeze** - See IRM 21.5.6.4.47, X- Freeze.

w. **Refund consists of Chapter Three Withholding (CTW) and non-CTW.**

x. **Refunds issued after the RSED has expired** (prevention of RSED-STAT Transcript generating to the Statute Team) - See IRM 21.5.3.4.3, Tax Decrease and Statute Consideration, and IRM 25.6.1.10.3.3.2, Limitations on the Amount of a Claim.

IRM 21.4.4.5.1(3) - Block 11- Updated to include that the ULC may change when entity is updated or on international accounts.

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

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

  Exception: Period ending for MFT 52 is always 000000

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

  Note: Consider previously assessed failure to file and failure to pay penalties, and debit interest that will be affected by the adjustment action. Any decrease in penalties or interest already paid must be included in the overpayment amount. In addition, unassessed accruals of penalty and/or interest could reduce the overpayment amount.
- **Block 9, Line No** - Input the appropriate line number. See Exhibit 2.4.20-12, Description of Line Item Numbers
- **Block 10, Interest Indicator** - Input the appropriate interest indicator code:
  "**0**" (zero) for no interest
  "**N**" for normal interest when interest is payable
  "**R**" for restricted interest

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

  Note: N for “normal interest” refers to interest that is computed normally with “to and from” dates. R for “restricted interest” refers to interest computed in another method and may involve IRC provisions. See IRM 20.2.1.4, Normal and Restricted Interest, for more information.
- **Block 11, ULC Code** - Input the Universal Location Code (ULC) (formerly the District Office code). (This block will generate when CC RFUND is input to IDRS) See Document 6209, Section 8C. 10, for listing of ULCs

  Caution: International addresses or changes made to the entity will cause the ULC to update. Upon input of the CC RFUND, care should be taken to ensure the ULC input on CC RFUND and the ULC noted on Form 5792 or Form 3753 are the same.
- **Block 12, Sequence Number** - Will be input by the employee inputting CC RFUND to IDRS. If issuing multiple manual refunds, use sequential numbers for each manual refund. Each manual refund must have its own sequence number.

- **Block 13, Block Series Number** - Optional. Input if applicable. The block series may be 3, 4, 5, 6 or 9 and identifies why the refund is being issued. A 9 entered in this block must be accompanied by a bypass indicator (BPI) code of 1, 2, 5, 6, 8, or 9
- **Block 14–19, Entity and Address Information** - Input the name and address of the payee. Use CC ENMOD or CC INOLES information unless there is a name change, different address, or the refund is being issued to an injured spouse or third party

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

  Reminder: If there are circumstances or discrepancies with the name or address on Form 5792, include a brief explanation in the Remarks section to support the name line or address used on the form (for example, a name line typo on back-up documentation or an address discrepancy)

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

  Deceased Taxpayer Manual Refunds: For decedent accounts, **DO NOT address the first name line to a deceased taxpayer**. Use the name of the person claiming the refund as the payee for refunds issued on decedent accounts. **Refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, to determine the proper documentation for claiming a refund on a decedent account.** The deceased taxpayer's name is shown on the second name line. The "DECD" in the second name line will be entered after the given name of the deceased taxpayer on a joint account or after the surname of the taxpayer on an individual account.

  Note: If multiple executors or administrators are named, any one of them may sign the return and, consequentially, any one of them may sign a consent. Therefore, with the exception of Married Filing Joint, refund checks are to be issued in one name only. If a request is received requesting a check be issued in more than one name, return the request to the originator and request a determination. Refer to IRM 25.6.22.6.1.4(5), Decedents.

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

Example:

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

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

- **Block 20, Remarks** - Annotate reason for the refund in the remarks field. Be specific. Include all pertinent information. This would be anything you would want Accounting to know about the circumstance of the manual refund. Use the table below to determine the required remarks for each situation (this list is not all-inclusive).

  Note: This block allows up to 320 characters on the form however CC RFUND will only populate the first 80 characters. The CII ID does not need to be included in the first 80 characters of the remarks. The IAT MR tool attempts to avoid splitting a word in half. If the 40th character falls in the middle of a word, the tool adjusts the break point, so the word shifts to the second line instead. In effect: Line 1 contains up to 40 characters, ending at a natural word break when possible. Line 2 contains the remaining text, up to 40 characters. Any text beyond 80 total characters is not transmitted to RFUNDR. The tool formats the remarks to fit within IDRS constraints while preserving readability.

Situation	Required Remarks
If a form is attached as supporting documentation for the manual refund	Identify the supporting form in the remarks field
Carryback manual refund	**F1045 attached** or **F1139 attached**
Injured Spouse	"F8379 attached"
Deceased TP refund based on the filing of a Form 1310	"F1310 attached"
A previous TC 971 AC 807 was input but did not release the refund	"TC 971 AC 807 was input and the refund was not released systemically"
A refund generated by IDTVA employees	"IDTVA MR" in the last line of the remarks field
If the original return was coded with CCC 3, was a **U** coded return (Form 1040), or Computer Condition Code X (Form 1120) is present on IDRS, indicating the original return was unprocessable due to the taxpayer not responding to Error Resolution correspondence	The RPD must be entered in the remarks, and a completed REQ54 screen print showing the RPD must be attached as backup documentation to the manual refund If a previous adjustment was input to the module with an RPD, a copy of the REQ54 screen is not required because the RPD appears on CC IMFOLR/BMFOLR For more information see IRM 21.2.4.3.40.1, Computer Condition Code (CCC) 3 or U-Coded Returns
Expired RSED **Reminder:** Before initiating the manual refund, determine that the credit is available for refund.	Include a statement in the Remarks field that the statute issue was reviewed and the credit is available for refund. Use a clear statement, such as **Timely filed, No RSED Issue** or **RSED allowable**
Refund generated by IDTVA	**IDTVA MR** in the last line of the remarks field
Field Assistance (FA) employees	"TS:CARE:FA"

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

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

IRM 21.4.4.5.1(3) - Block 14- Updated to include that refund checks are to be issued in one name only, with the exception of married filing joint filing status.

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

- **Block 1, TIN and File Source** - Input the TIN and File Source of the account from which the refund will be issued
- **Block 2, MFT Code** - Input the Master File Tax (MFT) Code
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  Exception: Period ending for MFT 52 is always 000000
- **Block 4, Plan Number** - Input the plan/report number, applicable for MFT 46, 74, and 76
- **Block 5, Name Control** - Input the four-character name control
- **Block 6, TC 840 Amount** - Input the TC 840 amount (overpayment, plus allowable interest)
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- **Block 8, Overpayment Amount** - Input the overpayment amount: The amount being refunded not including any available credit interest

  Note: Consider previously assessed failure to file and failure to pay penalties, and debit interest that will be affected by the adjustment action. Any decrease in penalties or interest already paid must be included in the overpayment amount. In

addition, unassessed accruals of penalty and/or interest could reduce the overpayment amount.

- **Block 9, Line No** - Input the appropriate line number. See Exhibit 2.4.20-12, Description of Line Item Numbers
- **Block 10, Interest Indicator** - Input the appropriate interest indicator code:
  "**0**" (zero) for no interest
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  Note: If interest is paid, interest "from" and interest "to" dates are required. See IRM 20.2, Interest, for interest computation.

  Note: N for “normal interest” refers to interest that is computed normally with “to and from” dates. R for “restricted interest” refers to interest computed in another method and may involve IRC provisions. See IRM 20.2.1.4, Normal and Restricted Interest, for more information.
- **Block 11, ULC Code** - Input the Universal Location Code (ULC) (formerly the District Office code). (This block will generate when CC RFUND is input to IDRS) See Document 6209, Section 8C. 10, for listing of ULCs

  Caution: International addresses or changes made to the entity will cause the ULC to update. Upon input of the CC RFUND, care should be taken to ensure the ULC input on CC RFUND and the ULC noted on Form 5792 or Form 3753 are the same.
- **Block 12, Sequence Number** - Will be input by the employee inputting CC RFUND to IDRS. If issuing multiple manual refunds, use sequential numbers for each manual refund. Each manual refund must have its own sequence number.
- **Block 13, Block Series Number** - Optional. Input if applicable. The block series may be 3, 4, 5, 6 or 9 and identifies why the refund is being issued. A 9 entered in this block must be accompanied by a bypass indicator (BPI) code of 1, 2, 5, 6, 8, or 9
- **Block 14–19, Entity and Address Information** - Input the name and address of the payee. Use CC ENMOD or CC INOLES information unless there is a name change, different address, or the refund is being issued to an injured spouse or third party

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

  Reminder: If there are circumstances or discrepancies with the name or address on Form 5792, include a brief explanation in the Remarks section to support the name line or address used on the form (for example, a name line typo on back-up documentation or an address discrepancy)

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

Deceased Taxpayer Manual Refunds: For decedent accounts, **DO NOT address the first name line to a deceased taxpayer**. Use the name of the person claiming the refund as the payee for refunds issued on decedent accounts. **Refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, to determine the proper documentation for claiming a refund on a decedent account.** The deceased taxpayer's name is shown on the second name line. The "DECD" in the second name line will be entered after the given name of the deceased taxpayer on a joint account or after the surname of the taxpayer on an individual account.

Note: If multiple executors or administrators are named, any one of them may sign the return and, consequentially, any one of them may sign a consent. Therefore, with the exception of Married Filing Joint, refund checks are to be issued in one name only. If a request is received requesting a check be issued in more than one name, return the request to the originator and request a determination. Refer to IRM 25.6.22.6.1.4(5), Decedents.

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

Example:

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

Claimant	Linda Rose	Jack Boxer DECD

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

- **Block 20, Remarks** - Annotate reason for the refund in the remarks field. Be specific. Include all pertinent information. This would be anything you would want Accounting to know about the circumstance of the manual refund. Use the table below to determine the required remarks for each situation (this list is not all-inclusive).

  Note: This block allows up to 320 characters on the form however CC RFUND will only populate the first 80 characters. The CII ID does not need to be included in the first 80 characters of the remarks. The IAT MR tool attempts to avoid splitting a word in half. If the 40th character falls in the middle of a word, the tool adjusts the break point, so the word shifts to the second line instead. In effect: Line 1 contains up to 40 characters, ending at a natural word break when possible. Line 2 contains the remaining text, up to 40 characters. Any text beyond 80 total characters is not transmitted to RFUNDR. The tool formats the remarks to fit within IDRS constraints while preserving readability.

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Deceased TP refund based on the filing of a Form 1310	"F1310 attached"
A previous TC 971 AC 807 was input but did not release the refund	"TC 971 AC 807 was input and the refund was not released systemically"
A refund generated by IDTVA employees	"IDTVA MR" in the last line of the remarks field
If the original return was coded with CCC 3, was a **U** coded return (Form 1040), or Computer Condition Code X (Form 1120) is	The RPD must be entered in the remarks, and a completed REQ54 screen print showing the RPD must be

present on IDRS, indicating the original return was unprocessable due to the taxpayer not responding to Error Resolution correspondence	attached as backup documentation to the manual refund If a previous adjustment was input to the module with an RPD, a copy of the REQ54 screen is not required because the RPD appears on CC IMFOLR/BMFOLR For more information see IRM 21.2.4.3.40.1, Computer Condition Code (CCC) 3 or U-Coded Returns
Expired RSED **Reminder:** Before initiating the manual refund, determine that the credit is available for refund.	Include a statement in the Remarks field that the statute issue was reviewed and the credit is available for refund. Use a clear statement, such as **Timely filed, No RSED Issue** or **RSED allowable**
Refund generated by IDTVA	**IDTVA MR** in the last line of the remarks field
Field Assistance (FA) employees	"TS:CARE:FA"

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

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

IRM 21.4.4.5.2(6) - Block 7- Updated to include that refund checks are to be issued in one name only, with the exception of married filing joint filing status.

(6) The following are line by line instructions for completing Form 3753, **Section I - Account Information** (All fields are mandatory unless noted otherwise):

- The DLN block is completed by the Accounting Function
- Complete the "From and Return to" box with the initiator's information
- **Block 1, TIN** - Enter TIN of the account from which the refund will be issued
- **Block 2, Tax Period** - Enter the tax period in YYYYMM format

  Exception: MFT 52 is always 000000
- **Block 3, MFT Code** - Enter the Master File Tax (MFT) code
- **Block 4, Plan Number** - Enter the plan/report number, applicable for MFT 46, 74 and 76
- **Blocks 5 and 6, Schedule Number and Transaction Date** - Will be completed by the Manual Refund Unit
- **Block 7, Name and Address**, enter name and address of taxpayer as shown on Master File

  Note: For decedent accounts, enter the deceased taxpayer's name and address as shown on master file. The information of the person claiming the refund will be entered in block 11.

  Note: If the address on **any** Form 3753 does not match the address on Master File, an explanation must be provided in the Remarks section of the form.

  Reminder: If there are special circumstances or discrepancies with the name or address on manual refund Form 3753, include a brief justification in the Remarks section of the form to support name line and address (i.e., Name line typo in back-up documentation or discrepancy with address)

  Note: If multiple executors or administrators are named, any one of them may sign the return and, consequentially, any one of them may sign a consent. Therefore, with the exception of Married Filing Joint, refund checks are to be issued in one name only. If a request is received requesting a check be issued in more than one name, return the request to the originator and request a determination. Refer to IRM 25.6.22.6.1.4(5), Decedents.
- **Block 8, Form Number** - Enter the return form number
- **Block 9, DLN of Return** - Enter the controlling DLN on the module. If no return posted or not needed, write in “return not posted”

- **Block 10b, Amount of Refund Check** - Enter amount of check (TC 770 plus amount of overpayment)
- **Block 10d, Interest** - Enter TC 770 with amount of allowable interest
- **Block 11, Make Check Payable To** - Complete this block if the payee is other than the taxpayer or the refund is being issued to a different address. Differences must be explained in Section 2. If the address is the same, put in the remarks “same address”. This will be sufficient for not completing the entire block.

  Note: For decedent accounts, do not address the first name line on the check to a deceased taxpayer. Use the name of the person claiming the refund as the payee for refunds issued on decedent accounts. Refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, to determine the proper documentation for claiming a refund on a decedent account. The deceased taxpayer's name will be entered as the second name line. The "DECD" in the second name line will be entered after the given name of the deceased taxpayer on a joint account or after the surname of the taxpayer on an individual account.

Example:

Person claiming the refund is:	**1st name line**	**2nd name line**
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An individual Court Appointed or Personal Representative	James White **(A TITLE IS NOT REQUIRED. IF A TITLE IS USED, IT MUST MATCH THE COURT DOCUMENTATION)**	Elizabeth White, DECD
A Business Entity Acting as a Court Appointed or Personal Representative	Gopher National Bank **(A TITLE IS NOT REQUIRED. IF A TITLE IS USED, IT MUST MATCH THE COURT DOCUMENTATION)**	Elizabeth White, DECD
Claimant	Linda Rose	Jack Boxer, DECD

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

- **Block 11a, Routing number** enter the routing number for the bank where the taxpayer wants the direct deposit applied
- **Block 11b, Account number** enter the account number in which the taxpayer wants the direct deposit applied
- **Block 11c, Account type** check the box for Checking or Savings as appropriate
- **Block 12a, Symbol and 12b, Amount** - Used only when completing Form 3753 for Credit Card Chargeback, by the Manual Refund Unit or by other IRS Offices/Agencies that require funds to be withdrawn from specific Treasury Accounts
- **Block 13, Overpayment Amount** - Enter amount of overpayment. The amount being refunded, less allowable interest

  Note: Consider previously assessed failure to file and failure to pay penalties, and debit interest that will be affected by the adjustment action. Any decrease in penalties or interest already paid must be included in the overpayment amount. In addition, unassessed accruals of penalty and/or interest could reduce the overpayment amount.
- **Block 14, Universal Location Code** - Enter the ULC (formerly the district Office code). See Document 6209, Section 8C. 10, for listing of ULCs

  Caution: International addresses or changes made to the entity will cause the ULC to update. Upon input of the CC RFUND, care should be taken to ensure the ULC input on CC RFUND and the ULC noted on Form 5792 or Form 3753 are the same.
- **Block 15, Line Number** - Input the appropriate line number. See Exhibit 2.4.20-12, Description of Line Item Numbers

IRM 21.4.4.5.2(6) - Block 14- Updated to include that the ULC may change when entity is updated or on international accounts.

(6) The following are line by line instructions for completing Form 3753, **Section I - Account Information** (All fields are mandatory unless noted otherwise):

- The DLN block is completed by the Accounting Function
- Complete the "From and Return to" box with the initiator's information
- **Block 1, TIN** - Enter TIN of the account from which the refund will be issued
- **Block 2, Tax Period** - Enter the tax period in YYYYMM format

  Exception: MFT 52 is always 000000
- **Block 3, MFT Code** - Enter the Master File Tax (MFT) code

- **Block 4, Plan Number** - Enter the plan/report number, applicable for MFT 46, 74 and 76
- **Blocks 5 and 6, Schedule Number and Transaction Date** - Will be completed by the Manual Refund Unit
- **Block 7, Name and Address**, enter name and address of taxpayer as shown on Master File

  Note: For decedent accounts, enter the deceased taxpayer's name and address as shown on master file. The information of the person claiming the refund will be entered in block 11.

  Note: If the address on **any** Form 3753 does not match the address on Master File, an explanation must be provided in the Remarks section of the form.

  Reminder: If there are special circumstances or discrepancies with the name or address on manual refund Form 3753, include a brief justification in the Remarks section of the form to support name line and address (i.e., Name line typo in back-up documentation or discrepancy with address)

  Note: If multiple executors or administrators are named, any one of them may sign the return and, consequentially, any one of them may sign a consent. Therefore, with the exception of Married Filing Joint, refund checks are to be issued in one name only. If a request is received requesting a check be issued in more than one name, return the request to the originator and request a determination. Refer to IRM 25.6.22.6.1.4(5), Decedents.
- **Block 8, Form Number** - Enter the return form number
- **Block 9, DLN of Return** - Enter the controlling DLN on the module. If no return posted or not needed, write in “return not posted”
- **Block 10b, Amount of Refund Check** - Enter amount of check (TC 770 plus amount of overpayment)
- **Block 10d, Interest** - Enter TC 770 with amount of allowable interest
- **Block 11, Make Check Payable To** - Complete this block if the payee is other than the taxpayer or the refund is being issued to a different address. Differences must be explained in Section 2. If the address is the same, put in the remarks “same address”. This will be sufficient for not completing the entire block.

  Note: For decedent accounts, do not address the first name line on the check to a deceased taxpayer. Use the name of the person claiming the refund as the payee for refunds issued on decedent accounts. Refer to IRM 21.6.6.2.21.2, Processing Decedent Account Refunds, to determine the proper documentation for claiming a refund on a decedent account. The deceased taxpayer's name will be entered as the

second name line. The "DECD" in the second name line will be entered after the given name of the deceased taxpayer on a joint account or after the surname of the taxpayer on an individual account.

Example:

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

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

- **Block 11a, Routing number** enter the routing number for the bank where the taxpayer wants the direct deposit applied
- **Block 11b, Account number** enter the account number in which the taxpayer wants the direct deposit applied
- **Block 11c, Account type** check the box for Checking or Savings as appropriate
- **Block 12a, Symbol and 12b, Amount** - Used only when completing Form 3753 for Credit Card Chargeback, by the Manual Refund Unit or by other IRS Offices/Agencies that require funds to be withdrawn from specific Treasury Accounts
- **Block 13, Overpayment Amount** - Enter amount of overpayment. The amount being refunded, less allowable interest

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

- **Block 14, Universal Location Code** - Enter the ULC (formerly the district Office code). See Document 6209, Section 8C. 10, for listing of ULCs

  Caution: International addresses or changes made to the entity will cause the ULC to update. Upon input of the CC RFUND, care should be taken to ensure the ULC input on CC RFUND and the ULC noted on Form 5792 or Form 3753 are the same.

- **Block 15, Line Number** - Input the appropriate line number. See Exhibit 2.4.20-12, Description of Line Item Numbers

IRM 21.4.4.7.2.2(4) - Revised the case control requirement to specify that chargeback cases must be controlled within three business days of receipt.

(4) Control the case within three business days of receipt. Use a unique case control numbering system. Associate the control number with source documentation (e.g., Form 3753, Form 2424, Form 3210, etc.). For the processing time frames of these cases, follow the guidelines in IRM 21.5.1, General Adjustments, and IRM 21.5.2, Adjustment Guidelines. The case will age in 45 days.

IRM 21.4.4.7.2.2(10) - Added procedures for researching the Excess Collections File (XSF) and Unidentified Remittance File (URF) when a credit card chargeback payment cannot be located through Electronic Federal Tax Payment System (EFTPS) research. Added instructions for preparing and routing Form 8765, supporting documentation requirements, and the time frame for completing Form 3753 procedures when funds are located in XSF or URF.

(10) If you are unable to locate the payment, first research the payment following IRM 21.5.7.3.4.14, Electronic Federal Tax payment System (EFTPS). If you cannot locate the payment through EFTPS research, research the Excess Collections File (XSF) and Unidentified Remittance File (URF), refer to IRM 3.17.220.2.7, Researching the XSF, and IRM 3.17.10.3.7, Researching the URF. **Only if you locate the funds** in the XSF or URF, take the following actions:

a. Prepare Form 8765, IDRS Control File Credit Application, following IRM 3.17.220.2.12, Applying Amounts from the XSF-General.

b. In box 17, enter "Credit Card Chargeback, T-Transfer to 6910 account". The request will be rejected if this information is missing.

c. Route Form 8765, the Chargeback Request Form in Exhibit 21.4.4-1, Chargeback Request Form, and a printout of the XSF or URF screen showing the funds to the unidentified remittance/excess collection function in the Accounting Control/Services Operation at the campus that applied the funds to the URF/XSF. Identify the campus by the first two digits of the Credit Reversal DLN.

d. Two to three business days after routing Form 8765, follow the Form 3753 procedures in paragraph (11).

If you cannot locate the payment after exhausting all available research tools, reject the claim and advise the credit card processor that additional payment information is needed.

IRM 21.4.4 - Editorial changes were made throughout the IRM for clarity and adherence to IRM style and format. Changes included updates to plain language, grammar, web addresses, IRM references, and legal references. Super Intelligence (SI) assisted editing was used to improve clarity and apply plain language principles, including active voice and present tense.