

IRM PROCEDURAL UPDATE

DATE: 02/01/2024

NUMBER: wi-21-0224-0183

SUBJECT: Updates to Refund Trace and Limited Payability

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

CHANGE(s):

IRM 21.4.2.4(5) -Updated to replace reference for IMF and BMF Oral Statement Address Changes.

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

- 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 representative.
- 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 states the check was received and then lost, stolen or destroyed, then no time frame would be involved.
- **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, for additional information.
- Taxpayers with valid TIN.
- Taxpayer's module does not contain a TC 841 or TC 740 on the module for this specific refund.
- Taxpayer resides at the address currently on record (CC ENMOD). If taxpayer resides at a different address 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 taxpayer they can obtain a copy of Form 3911 at www.irs.gov under Forms and Instructions. If the taxpayer states they can not obtain the form via the internet, a blank copy of the form can be mailed to their correct address. Advise taxpayer to complete, sign and return in the envelope provided or they may fax their request. Provide the address and fax number of your affiliated Refund Inquiry function. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. If Married Filing Joint, advise taxpayer both spouses must sign. Send taxpayer a return envelope with the address of your affiliated Refund Inquiry function.

Note: A written statement can be accepted for CC CHKCL input provided all oral statement criteria are met and the correspondence is signed by the taxpayer or their authorized representative.

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 25.25.12.8, 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 -Updated to replace reference for IMF and BMF Oral Statement Address Changes and return mailing instructions for Form 3911.

(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 www.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 www.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. If the address provided is a temporary address, a manual refund is required.

Caution: Do not initiate a refund trace over the phone if there is 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.

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. If joint return, both taxpayers must sign. 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.
- 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) For paper inquiries, a written statement can be accepted for CC CHKCL input provided all oral statement criteria are met and the correspondence is signed by the taxpayer or their authorized representative. If oral statement 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 www.irs.gov. Using AMS or Correspondence Imaging Inventory (CII) case note, input the following history item on the account - **"Form 3911 needed"**.

- 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. If Form 3911 is incomplete, correspond for the missing information. If a joint return, both taxpayers must sign.
- b. 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. If paper refund is **more than** one year old, **or** taxpayer is requesting a refund trace for a combination of both, send the Form 3911 to your local Refund Inquiry Unit for trace to be completed.
- c. If forwarding the 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.

(3) **Refund Inquiry Employees:** If the taxpayer returns the Form 3911, review the form for completeness. If Form 3911 is incomplete, correspond for the missing information. If a joint return, both taxpayers must sign. Update CC ENMOD if an address change is required.

(4) 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. If no new address is located, destroy the Form 3911.

IRM 21.4.2.4.7 -Updated to include direction for input of MISC CODE field when inputting TC 971 AC 011 manually.

(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 on the 15th day of the 14th month, 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. See table in paragraph (3) below.

(2) Taxpayers may submit claims for refund checks after the one-year time limit has expired. These claims are subject to Limited Payability provisions. Claims must be submitted to the Bureau of the Fiscal Service (BFS) by the 15th day of the 14th 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 14 months old. A **Non-Receipt Code** of "N" should be used for direct deposit traces.

(3) The chart below provides the refund issue date, the date a check can no longer be negotiated, and the last date an LP claim can be submitted.

Refund Issue Date is	12 Months after check date. Check cannot be cashed	15th day of the 14th month after issue date
January	February 1	March 15 (of the following year)
February	March 1	April 15
March	April 1	May 15
April	May 1	June 15
May	June 1	July 15
June	July 1	August 15
July	August 1	September 15
August	September 1	October 15
September	October 1	November 15
October	November 1	December 15

November	December 1	January 15
December	January 1 (second subsequent year)	February 15

(4) The CP 32, We Sent You a Replacement Refund Check to Replace the One That Expired, and CP 237, Notice of Issuance of a Refund Check to Replace an Expired Check (BMF), is sent to the taxpayer when an expired check is reissued. Refer to IRM 21.3.1, Taxpayer Contacts Resulting From Notice Issuance.

(5) LP claims received after the 15th day of the 14th month, Non-Receipt code P or C **must** be used. BFS will only provide a photocopy of the check. Before inputting CC CHKCL to request a photocopy on an LP check, research the Treasury Check Information System (TCIS). If check is available on the TCIS system, provide the taxpayer with a copy and close your case. 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 and a **3** in the MISC CODE field. If not available on the TCIS system, input CC CHKCL. All LP claims must be processed by the IRS.

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 (8), Limited Payability: Taxpayer Disputes/Check Cashed/Possible Forgery.

(6) Any CC CHKCL input after the 15th day of the 14th month with a Non-Receipt code other than P or C will receive a Disposition Code 18 (if check is cashed) and will NOT create an BFS claim. See Exhibit 21.4.2-2, Disposition Code Chart - Refund Inquiry Employee Actions, for Disposition Code 18.

(7) If BFS records show the refund check is still outstanding on the 15th day of the 14th month, then BFS will cancel the refund and return a credit to the IRS which will post in approximately the third week of the 15th month after issuance. It will post on the tax module as a TC 740 with blocking series 66666. See IRM 21.4.2.4.7.2, Limited Payability Computer Paragraph (CP) 32/237.

Exhibit 21.4.2-1 -Updated to include fax as a method of delivering Form 3911 to the taxpayer.

Exhibit 21.4.2-1 -Updated to replace reference for IMF and BMF Oral Statement Address Changes.

(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.

(2) Assistors are authorized to input CC CHKCL based on an oral statement authority (OSA) from the taxpayer 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.

- 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 states 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 Item (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 can be an individual or business tax return.
- e. Taxpayer resides at the address currently on record (CC ENMOD). If taxpayer resides at a different address, DO NOT change the address unless the taxpayer meets oral statement criteria for an address change. 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 the taxpayer does not meet oral statement criteria, DO NOT input CC CHKCL. Advise the taxpayer you are mailing them a Form 3911, Taxpayer Statement Regarding Refund, to complete and sign, or advise the taxpayer that Form 3911 is available through the internet on www.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 form back to the IRS. If the taxpayer prefers to mail the form, enclose an envelope with your affiliated Refund Inquiry Unit address. If the taxpayer prefers to fax the form, provide the fax number of your affiliated Refund Inquiry function. For addresses and fax numbers, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab. If Married Filing Joint, advise taxpayer both spouses must sign.

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: Advise taxpayer the Form 3911 is available through the internet on www.irs.gov. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications.

- f. Not a manual refund (TC 840), see (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 they may obtain a copy of the Form 3911 at www.irs.gov under Forms and Instructions, or you can mail the form with issuing campus return envelope. Tell them they can either mail or fax their request. Provide the fax number and address of the issuing campus Refund Inquiry function. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on Servicewide Electronic Research Program (SERP) under the Who/Where tab.

(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.

(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 regarding 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 only) (no 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 items 10 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. If CC CHKCL must be input manually, reassign the control base to the Refund Inquiry Unit located at the Accounts Management Center serving your site. An open control base must remain **open** 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. Toll free refund cases generated by Denver and Oakland will be reassigned to Kansas City RI, and Cleveland and Indianapolis will be reassigned to Memphis RI. 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. It can take up to 120 days for a response to be received.
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 will need to claim the Recovery Rebate Credit on their 2020/2021 tax return as appropriate, if eligible. See IRM 21.6.3.4.2.14, Recovery Rebate Credit, for more information.

(10) Category Codes Associated with Command Code (CC) CHKCL

Category Codes	Definition	How Updated	When Updated	Overaged
3911	Oral statement/or correspondence received regarding 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 regarding 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 21.4.2-6 -Updated to remove reference to direct deposit from category PAID.

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

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

Category	Definition	How Updated	When Updated	Age Criteria
1081	Reclamation Credit received from BFS.	CC ACTON	When 1081 TRACS listing received	Asterisk appears 30 days from action date. <ul style="list-style-type: none"> 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
3858	<ol style="list-style-type: none"> 1. FS Form 1133 and check copy sent to taxpayer or 2. There is no check copy and taxpayer is denied. 	CC ACTON	When items are mailed to the taxpayer	Asterisk appears 45 days from action date. <ul style="list-style-type: none"> 1 thru 9 would indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.

3859	FS 3859, Claims Disposition Notice, (or computer-generated version) received from BFS in Philadelphia, PA.	CC ACTON	When Disposition Notice received	Asterisk appears 14 days from action date. <ul style="list-style-type: none"> 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in HMMM column, case is overaged.
3911	Form 3911, Taxpayer Statement Regarding Refund, or oral statement received regarding a refund.	CC ACTON	When case controlled	Asterisk appears 30 days from received date. <ul style="list-style-type: none"> 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
841P	TC 841 posts and sets P - Freeze.	Computer generated	When TC 841 posts	Asterisk appears 14 days from action date. <ul style="list-style-type: none"> 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged (unless 45 days have not elapsed from the received date of the check).
ACKN	Claim or photocopy request processed by RFC	Computer generated	When disposition code is received from RFC	Asterisk appears 30 days from action date.

	to TCIS by Disposition Code 01 or 2.			<ul style="list-style-type: none"> 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
DDPD	Direct Deposit verified and FS Form 150.1 to generate at RFC, as indicated by Status 09.	Computer generated	When Disposition Notice received	Asterisk appears 90 days from action date.
OOPS	CC CHKCL claim, or photocopy request rejected by RFC, as indicated by Reject Disposition Code , corrective action required.	Computer generated	When reject received from RFC	<p>Asterisk appears 14 days from action date.</p> <ul style="list-style-type: none"> 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
PAID	Check cashed, claims package and/or photocopy to follow, as indicated by Status 11, 14, 15, 16, 17, 18, or 20.	Computer generated	When Disposition Notice received	<p>Asterisk appears 30 days from action date for checks and direct deposits.</p> <p>Note: If case has already been updated to "Category Code 3858" because the claims package came before the "Status 11" etc. and has already been mailed to the taxpayer, the computer will not change the "Category Code PAID". The case will remain in "Category 3858" to</p>

				reflect the true status of the case.
RCTF	CC CHKCL input for check claim.	Computer generated	CC CHKCL is input	<p>Asterisk appears 30 days from action date.</p> <ul style="list-style-type: none"> 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
RECL	TC 841 to post from Account 6565 .	CC ACTON	When case submitted to the Accounting function	<p>Asterisk appears 180 days from action date.</p> <ul style="list-style-type: none"> 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
RFCK	CC CHKCL input for photocopy request (including LP trace).	Computer generated	CC CHKCL is input	<p>Asterisk appears 30 days from action date.</p> <ul style="list-style-type: none"> 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
RFIQ	Correspondence received regarding a refund.	CC ACTON	When controlled	<p>Asterisk appears 45 days from received date.</p> <ul style="list-style-type: none"> 1 thru 9 would appear to indicate how

				many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
ST32	Check is outstanding.	Computer generated	When Status Code "32" received from RFC	<p>Asterisk appears 45 days from action date.</p> <ul style="list-style-type: none"> 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.
TOAD	Completed FS Form 1133 and check copy sent to BFS for adjudication.	CC ACTON	When items are mailed to BFS Philadelphia, PA	<p>Asterisk appears 90 days from action date.</p> <ul style="list-style-type: none"> 1 thru 9 would appear to indicate how many weeks it has aged. When asterisk appears in "HMMM" column, case is overaged.