

## IRM PROCEDURAL UPDATE

**DATE: 03/15/2024**

**NUMBER: wi-21-0324-0421**

**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 correct address provided to taxpayer when mailing Form 3911 to the IRS.**

(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 account 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](http://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 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. Use of the IAT Missing Refund (CHKCL) tool is mandatory when sending the Form 3911 to the taxpayer. 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.

**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 provide Refund Inquiry with procedures to follow when Form 3911 is incomplete.**

(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](http://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](http://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](http://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, follow procedures in IRM 21.4.2.3.3, Form 8599, Request for Missing Information Regarding Refund, to request 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 requirement for sending Letter 206C when providing copy of Limited Payability check to the taxpayer. Also revised paragraph 5 and added new paragraph 6 for clarity.**

(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.

<b>Refund Issue Date is</b>	<b>12 Months after check date. Check cannot be cashed</b>	<b>15th day of the 14th month after issue date</b>
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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) All LP claims received after the 15th day of the 14th month must be processed by the IRS. Take the following actions:

- Research the Treasury Check Information System (TCIS) for a copy of the check.
- If check is available on the TCIS system, print a copy of the check.
- 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.
- Send Letter 206C, Refund Inquiry; Copy of Check Requested or provided/Check Being Traced Form 1133, to provide the taxpayer with a copy of the check. Include paragraph R in your response and close your case.

If the check is not available on the TCIS system, see IRM 21.4.2.4.7 (8)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 (8), Limited Payability: Taxpayer Disputes/Check Cashed/Possible Forgery.

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

- Input CC CHKCL with non-receipt code **C** and BFS will provide a photocopy of the check directly to the taxpayer.
- 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.

- Send Letter 206C, Refund Inquiry; Copy of Check Requested or provided/Check Being Traced Form 1133, advise 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.
- Close your case.

(7) 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.

(8) 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.

**IRM 21.4.2.4.11(7) -Updated to include procedures to follow for Economic Impact Payments and Advance Child Tax Credit payments.**

(7) If you believe the taxpayer's claim is valid or no specific reason to deny the claim can be found, allow the claim following the procedures in IRM 21.4.2.4.14, Account 6565 Processing for Refund Inquiry Function.

**Exception:** Do not issue a replacement check for the first, second or third round of Economic Impact Payments (EIP). For consistency, follow established procedures in IRM 21.4.1.5.7.5, non-receipt of Direct Deposited Refunds-"Refund Inquiry Employees", paragraph 4 or 5 as appropriate. Do not issue a replacement check for the Advance Child Tax Credit (AdvCTC) Payments, instead follow procedures in IRM 21.6.3.4.1.24.2.2, Reconciling Advance Child Tax Credit (AdvCTC) Payments - REFUND INQUIRY EMPLOYEES ONLY.

**Exhibit 21.4.2-2 - Updated procedures to follow when a Disposition Status Code 65 is returned following refund trace.**

The disposition code can be 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 cases with a TC 290 .00, use Blocking Series **05** and a source document. 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, close your control with an activity code of **BKLD-PRES**. See IRM 25.25.8-2, External Lead Involvement Indicators, for more information.

<b>Disposition Status Code</b> ★ (Asterisk equals blank)	<b>Category Code</b>	<b>Definition</b>	<b>Follow Up Action</b>
<b>01</b>	<b>ACKN</b>	Claim processed by RFC to Treasury Check Information System (TCIS).	<ol style="list-style-type: none"> <li><b>Wait 30 days</b> for second status.</li> <li>No reply, resubmit CC CHKCL.</li> </ol>
<b>03</b>	<b>OOPS</b>	Rejected (Failed preliminary validity checks.)	<ol style="list-style-type: none"> <li>Pull case.</li> <li>Resubmit CC CHKCL.</li> </ol>
<b>04</b>	<b>OOPS</b>	<ol style="list-style-type: none"> <li>Previously processed as Available Check Cancellation (ACC),</li> <li>Refund credit returned by RFC, through the Electronic Funds Transfer (EFT) from the bank,</li> <li>Refund check intercepted,</li> <li>Undeliverable TC 740. See IRM 21.4.3.5.3,</li> </ol>	<ol style="list-style-type: none"> <li>(1 - 4) Take action to release credit, if necessary. Place any case documentation in classified waste when actions are complete.</li> <li>5) Initiate the refund trace through the Treasury Check Information System (TCIS).</li> </ol>



		<p>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>	
<b>05</b>	<b>OOPS</b>	Check previously mailed (within 5 days).	Close case and place any case documentation in classified waste when actions are complete.
<b>06</b>	<b>OOPS</b>	Previous CC CHKCL.	<p>Check TCIS for previous claim. Send Letter 129C, Refund Inquiry; Form 3911 Required <b>or</b> Letter 206C, Refund Inquiry; Copy of Check Requested, Check Being Traced (FS Form 1133), 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). Place any case documentation in classified waste when actions are complete.</p>
<b>07</b>	<b>OOPS</b>	No payment issued or unprocessable claim.	<ol style="list-style-type: none"> <li>1. Pull Case.</li> <li>2. Conduct additional research (i.e., different TIN.)</li> <li>3. Resubmit CC CHKCL.</li> </ol> <p><b>Note:</b> If input of additional CC CHKCL does not yield results, initiate the refund trace through the Treasury Check Information System (TCIS).</p>

			<b>Note:</b> Do not reinput trace for EIP pre-paid debit cards.
<b>08</b>	<b>OOPS</b>	Second trace input on DD.	<p>Monitor case for 30 days.</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• In your letter, advise the taxpayer: <ul style="list-style-type: none"> <li>a. The BFS toll-free assistance center phone number is 855-868-0151.</li> <li>b. They should select option 1, then option 1.</li> <li>c. The call center can be reached between the hours of 6:00 a.m. and 6:00 p.m. ET Monday - Friday.</li> <li>d. English and Spanish speaking assistance is available.</li> </ul> </li> <li>• Close case. See reminder above.</li> <li>• If the FS Form 150.1 is loaded to TCIS, update the case control to "DDPD" and follow status 09 instructions.</li> </ul>

			<ul style="list-style-type: none"> <li>If a Form 4442/e-4442, Inquiry Referral, is received, research case and take appropriate action.</li> </ul>
<b>09</b>	<b>DDPD</b>	<ol style="list-style-type: none"> <li>RFC has contacted bank via FS Form 150.1 to trace refund.</li> <li>Bank to send a copy to RFC.</li> <li>RFC will load an electronic copy of the FS Form 150.1 to TCIS.</li> </ol>	<ol style="list-style-type: none"> <li>Research TCIS. If FS Form 150.1 is located, verify routing transit number, account code (either C for checking or S for savings), bank account number on CC IMFOBT.</li> <li>If the information doesn't match, follow IRM 21.4.1.5.7.5, Non-Receipt of Direct Deposited Refunds- "Refund Inquiry Employees".</li> <li>If the information does match, send appropriate letter to the taxpayer.</li> <li>Close case. See reminder above.</li> <li>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.</li> <li>If FS Form 150.1 does not resolve taxpayer's issue, continue processing, if necessary.</li> </ol> <p><b>Exception:</b> If account contains history item of <b>DEPFOUND</b>, then case control may be closed without further action.</p>
<b>10</b>	<b>OOPS</b>	Invalid Stop Reason Code	<ol style="list-style-type: none"> <li>Pull Case.</li> <li>Resubmit CC CHKCL.</li> </ol>
<b>2☆</b>	<b>OOPS</b>	Amount difference	<ol style="list-style-type: none"> <li>Pull Case.</li> <li>Resubmit CC CHKCL.</li> </ol>
<b>3☆</b>	<b>OOPS</b>	Claim submitted too early for RFC to process	<ol style="list-style-type: none"> <li>Pull Case.</li> <li>Resubmit CC CHKCL.</li> </ol>

4☆	<b>OOPS</b>	Duplicate tape claims submitted.	1. Wait for update. 2. <b>No reply in 30 days</b> , resubmit CC CHKCL.
5☆	<b>OOPS</b>	Invalid Direct Deposit information submitted.	1. Pull Case. 2. Resubmit CC CHKCL.
7☆	<b>ACKN</b>	Photocopy request processed by RFC to TCIS.	1. Wait for 2nd status. 2. No reply in <b>30 days</b> , research TCIS for copy. If not on TCIS, resubmit CC CHKCL.
9☆	<b>PAID</b>	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	<b>PAID or 3858</b>	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 paragraph. Close case. See reminder above.
14	<b>PAID</b>	1. Paid - Photocopy to follow, or 2. CC CHKCL input after an uncashed check has expired and the credit returned to the IRS.	1. Monitor for receipt. 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	<b>PAID</b>	1. Paid - Photocopy to follow, or 2. CC CHKCL input after an uncashed check has expired	If no photocopy within <b>30 days</b> : a. IDRS shows certified photocopy previously received, update Activity

		and the credit returned to the IRS.	Code to reflect proper status of case, or b. IDRS shows no indication that certified photocopy received, contact BFS.
<b>15</b>	<b>PAID</b>	Paid - Certified photocopy to follow.	Monitor for receipt of certified photocopy.  a. Upon receipt continue processing. See IRM 21.4.2.4.15.2, Request for Administrative Photocopy. b. If no photocopy within <b>30 days</b> and IDRS shows photocopy previously received, update activity code to reflect proper status of case. c. If IDRS shows no indication that certified photocopy received, contact BFS.
<b>17</b>	<b>PAID</b>	Paid - Endorsed, photo/claim to follow.	Monitor. If no photocopy in <b>30 days</b> , contact BFS.
<b>18</b>	<b>PAID</b>	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"> <li>• If check is available on the TCIS system, provide the taxpayer with a copy and close case. See reminder above.</li> <li>• 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.</li> <li>• If not found, process as a Limited Payability (LP) Trace, reinputting the CC CHKCL with non-receipt Code <b>P</b>.</li> </ul>

			If no Form 3911 is present, correspond with the taxpayer.
<b>20</b>	<b>OOPS</b>	Payment declined due to alteration of check. Photocopy and claim to follow.	Monitor if no photocopy in <b>30 days</b> , follow up, contact BFS.
<b>22</b>	<b>OOPS</b>	Insufficient agency information.	<ol style="list-style-type: none"> <li>1. Pull case.</li> <li>2. Resubmit CC CHKCL.</li> <li>3. Use appropriate Stop Reason Code.</li> </ol>
<b>27</b>	<b>OOPS</b>	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.
<b>31</b>		Check Outstanding. RFC will issue recertified check.	Monitor for TC 841.
<b>32</b>	<b>ST32</b>	Outstanding check cancelled credit will be returned to the IRS.	Monitor for TC 841.
<b>33</b>	<b>OOPS</b>	Outstanding - No Photocopy.	Send Letter 1219C, Refund Inquiry; (Joint F3911) Requires Certification: Form 1040.
<b>53</b>	<b>OOPS</b>	Reject - Duplicate Stop	Contact BFS Check Information Section at 855-868-0151, Option 1.
<b>65</b>	<b>ACKN</b>	Refund associated with TOP Offset.	<ol style="list-style-type: none"> <li>1. <b>Wait 30 days</b> for second status.</li> <li>2. No reply, resubmit CC CHKCL.</li> </ol>
<b>71</b>	<b>OOPS</b>	TOP Offset refund in full.	See IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset
<b>72</b>	<b>OOPS</b>	TOP Offset partial refund.	See IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset
<b>90</b>	<b>OOPS</b>	TCIS/PACER disconnect error.	Contact BFS to reset the interface indicator.

**Exhibit 21.4.2-5 -Updated to include directions to probe the taxpayer for letters received prior to sending referral to Refund Inquiry and procedures to follow if taxpayer did not receive information from BFS regarding status 11.**

(1) The disposition code can be 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 (i.e., 0120190325 = Disposition 01 provided by BFS on March 25, 2019).

**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.

**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".

Send 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.

**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 regarding 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.	If there is no indication the check was cashed and <b>no action after 28 days from the status 01 date</b> , send Form 4442/e-4442, Inquiry Referral, to the Refund Inquiry campus with the open control. If no open control, send to your local Refund Inquiry function.
04	Claim was previously processed as an available check cancellation. Check was sent but returned as undeliverable or cancelled.	Taxpayer should receive <b>check within six weeks</b> (nine weeks for a foreign address).
07	Unprocessable claim.	If no other action indicated in the Integrated Data Retrieval System (IDRS) Control History section: <ul style="list-style-type: none"> <li>a. Send Form 4442/e-4442 to the Refund Inquiry campus with the open control. If no open control, send to your local Refund Inquiry function.</li> <li>b. Advise the taxpayer they will be <b>contacted within 30 days</b>.</li> </ul>

08	<p><b>For Direct Deposit Refunds -</b> No response from the Direct Deposit designated financial institution. The subsequent CC CHKCL input generates an FS Form 150.1 to the bank.</p>	<ol style="list-style-type: none"> <li>1. If it has been <b>more than 30 days from the status 08 date</b> and the taxpayer has not received FS Form 150.1 and TC 841 is not present send Form 4442/e-4442 to the Refund Inquiry campus with the open control. If no open control, send to your local Refund Inquiry function.</li> <li>2. If the taxpayer has not received FS Form 150.1 copy and a Transaction Code (TC) 841 is posted, advise taxpayer of refund reissue or other disposition of credit.</li> </ol>
09	<p><b>For Direct Deposit Refunds -</b> 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>	<ol style="list-style-type: none"> <li>1. If no TC 841 is present, and it has been <b>more than 90 days from the status 09 date</b> the trace was initiated, send Form 4442/e-4442 to the Refund Inquiry campus with the open control. If no open control, send to your local Refund Inquiry function.   <p><b>Note:</b> If the caller states 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> </li> <li>2. If it has not been at least 90 days, advise the taxpayer to call back after this time frame has elapsed.</li> <li>3. If TC 841 is posted, advise taxpayer of refund reissue or other disposition of credit.</li> </ol>
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 6:00 a.m. and 6:00 p.m. ET</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>



	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.	<ul style="list-style-type: none"> <li>• Taxpayer will receive a copy of the cancelled check and FS Form 1133 <b>within 30 days of the Status "11" date.</b></li> <li>• If it is <b>31 days or more</b> from the Status "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.</li> <li>• 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. <b>Allow 90 days</b> for processing.</li> </ul>
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 <b>check within six weeks</b> (11 weeks for a foreign address).
32	Check cancelled - new check to be issued.	Taxpayer should <b>receive refund within four weeks</b> (nine weeks for a foreign address).
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 21.4.6.5.1, Taxpayer Inquiries on TOP Offset.
71	Full TOP offset.	Follow IRM 21.4.6.5.1, 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 "Code 09" which generates a Document Locator Number (DLN) with Block <b>88888</b> . Follow procedures under "Code 09" Then section (3) above.