

IRM PROCEDURAL UPDATE

DATE: 10/31/2016

NUMBER: wi-21-1016-1609

SUBJECT: Removed Economic Stimulus Payment (ESP) Reference

AFFECTED IRM(S)/SUBSECTION(S): 21.4.2.4.6

CHANGE(S):

IRM 21.4.2.4.6 – Removed Economic Stimulus Payment (ESP) reference.

1. Input of CC CHKCL generates a request of non-receipt claims and stop payment information. This information is transmitted to the RFC for processing. The RFC will:
 - a. Compare information with their records.
 - b. Transmit information to IRS indicating status or disposition of claim.
2. RFC procedures for processing the request are given in the table below:

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

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

NOTE: The Disposition Code listing goes back to the Refund Inquiry Unit of the center that inputs CC CHKCL or center affiliated with the office which input the CC CHKCL.

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

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

If non-receipt (or stop	And	Then	Generated Code at
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reason) code is			BFS (formerly FMS)
"N", "L", "D", "S", or "E".	Check is outstanding.	A recertified refund is automatically issued.	D
"H" or "X"	Check is outstanding.	Sets "P" Freeze. Credit must be released (i.e., manual refund, credit transfer). NOTE: If the trace involves an injured spouse condition, refer to IRM 21.4.6.5.10.6, <i>Issuing the Injured Spouse Refund</i> , and IRM 21.4.4, <i>Manual Refunds</i> .	D
"P" for Photocopy request for spousal dispute.	Check outstanding Disposition "33".	Send Letter 1219C, <i>Refund Inquiry; (Joint Form 3911) Requires Certification: Form 1040</i> , with appropriate paragraphs.	K
"P" for Photocopy request for taxpayer's records.	Check outstanding Disposition "33".	<ol style="list-style-type: none"> 1. Send appropriate "C" letter. 2. Advise the taxpayer the check has not been paid. 3. Include a Form 3911, <i>Taxpayer Statement Regarding Refund</i>. 4. Advise the taxpayer if they wish to request a replacement check to complete the Form 3911 and 	K

		<p>return it to the center which issued the check.</p> <p>5. If an open control base, close with Activity Code "3911TOTP".</p>	
"C".	Check Cashed	BFS sends Certified photocopy of the cashed check.	L
Any code except "C" or "P."	Refund less than 14 months old and check cashed.	BFS sends photocopy and Form FMS 1133 Claim Form to taxpayer.	D
<p>"P" and Limited Payability.</p> <p>NOTE: Use of any other non-receipt code on a Limited Payability check will cause a Disposition 18 and BFS will not send a check copy.</p>		<ol style="list-style-type: none"> 1. BFS sends photocopy only to the campus. 2. The campus determines whether the check was forged or sends a Form 13818, <i>Limited Payability Claim</i>, and the check photocopy to the taxpayer. 	K