

**IRM PROCEDURAL UPDATE**

**DATE: 12/05/2022**

**NUMBER: wi-21-1222-1163**

**SUBJECT: Refund Research**

**AFFECTED IRM(s)/SUBSECTION(s): 21.4.1**

**CHANGE(s):**

**IRM 21.4.1.4.1.2 Removed economic hardship as only criteria for TAS referral. Changes made to clarify TAS criteria and reduce repetitiveness throughout IRM.**

**IRM 21.4.1.4.1.2 Removed information regarding the posting of balance due returns. Changes made to remove balance due information from the refund inquiry IRM.**

(1) The return was received, but not processed:

If Command Code (CC)	Research Shows	Then
TXMOD	UXXXX (unpostable return) in same line as TC 150 in pending transaction section. See IRM 21.4.1.4.1.2.1, Unpostable Conditions, and IRM 21.5.5, Unpostables.	Research CC UPTIN
TXMOD/IMFOL	TC 914, 916 or 918 or # [REDACTED] # [REDACTED] # [REDACTED]	# [REDACTED] # [REDACTED]
TXMOD/ENMOD	Shows TC 971 AC 052, or TC 971 AC 152 or FREEZE-INDICATOR> of 1 or 2 on FFINQ, which indicates RIVO is reviewing the return.	<ul style="list-style-type: none"> <li>• Advise the caller that the return is still in processing.</li> <li>• If there are freeze code conditions present, these will take precedence over the TC 971 AC 052/152</li> <li>• If there are no freeze codes present, and the account has:</li> </ul>

		<p>A transaction code (TC) 971, action code (AC) 052 posted, normal processing time will increase by two cycles.  A TC 971, AC 152 posted, normal processing time will increase by one cycle.  If both TC 971 AC 052 and TC 971 AC 152 appear on the account, use the 2 cycle delay, as the AC 052 would supersede the AC 152.  If the taxpayer asks why the processing time was increased tell them the return was randomly selected for additional review.</p> <p><b>Reminder:</b> Do not mention RIVO, CI, etc, unless other account conditions indicate involvement and require it.</p> <p><b>Note:</b> If the processing time frames are up and the return is UPC 126 or UPC 147 or showing as stopped in ERS (return is showing on CC ERINV),</p>
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		then follow the instructions in the appropriate box below.
TXMOD/ENMOD	Return was zeroed out by RIVO (the address may have been updated to the service center address)	Initiate a Form 4442/e-4442, Inquiry Referral, to RIVO, using category "RIVO – Complex Issue not ID Theft". Advise the taxpayer to allow 9 weeks for a response.
TXMOD/ENMOD	TC 971 AC 111 (CC TXMOD) and TC 971 AC 501/506 (CC ENMOD) with MISC: "AM" or "AMADJ"	See IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA) Tax-Related Cases, for guidance.
TXMOD/TRDBV	TC 971 AC 111 (CC TXMOD), TRDBV shows UPC 126 RC 0 and the TP filed the return on MFT 32, <b>or</b> the return was GUF Voided/Deleted.	See IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.
TXMOD/TRDBV	TC 971 AC 111 (CC TXMOD), CC TRDBV shows UPC 126 RC 0 and the return was not moved to MFT 32 prior to the end of year cycle deadline and is archived/deleted. This appears on CC TRDBV as GUF Voided/Deleted or GUF perfected but there is no MFT 32.	See IRM 25.25.6.5.5.4, The Taxpayer's Return has been Archived/Deleted. <b>Note:</b> Non-TPP assistors see IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.
TXMOD/TRDBV	TC 971 AC 111 (CC TXMOD), TRDBV shows UPC 147 RC 6 or 7 and the TP filed the return on MFT 32 or the return was GUF Voided/Deleted.  Business rules for unpostable (UPC) 147 reason (URC) 1/6/7/8 have been turned off. Instructions will remain in the IRM to address residual inventory.	<ul style="list-style-type: none"> <li>When the contact is from the taxpayer or authorized third party, authenticate per IRM 21.1.3.2.3 (2), Required Taxpayer Authentication, and prepare Form 4442/e- 4442 to RIVO, using category "RIVO – Complex Issue</li> </ul>

		<p>Not ID Theft". Include authentication results in AMS.</p> <ul style="list-style-type: none"> <li>• Advise the taxpayer they should receive their refund or correspondence within 12 weeks.</li> <li>• If the taxpayer contacts us after the 12 weeks, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.</li> <li>• 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). After authenticating, TAC assistors should then follow the guidance above.</li> </ul>
IMFOLI/IMFOLE/TRDBV	A module for MFT 32 with a TC 976 posted, regardless if there is a TC 971 AC 506 on CC IMFOLE,	See IRM 25.25.6.6, Non Taxpayer Protection Program (TPP)

	<p>and CC TRDBV codes show status code <b>ERS CORRECTED</b> and CC TRDBV <b>CODES</b> screen <b>does not</b> have an Identity Theft indicator <b>T</b>.</p>	<p>Telephone Assistors Response to Taxpayers.</p>
<p>IMFOLI/IMFOLE/TRDBV</p>	<p>A module for MFT 32 with a TC 976 posted, regardless if there is a TC 971 AC 506 on CC IMFOLE, and CC TRDBV codes show status code <b>ERS CORRECTED</b> and CC TRDBV <b>CODES</b> screen <b>has</b> an Identity Theft indicator <b>T</b>.</p>	<ul style="list-style-type: none"> <li>• If the contact is from the taxpayer or authorized third party, authenticate per IRM 21.1.3.2.3 (2), Required Taxpayer Authentication, and prepare Form 4442/e-4442 to the SP IDT team and fax it following instructions in bullet below. If additional action is required (i.e., injured spouse claim, 1040-X) request that the refund be held, monitor the account and take appropriate follow-up action once the return has posted to MFT 30.</li> <li>• Follow the guidance in IRM 3.28.4.8 (2), Review of Deleted Returns - UPC 147 RC 0 Only, for routing based on the DLN of the return.</li> <li>• Include authentication results in AMS.</li> </ul>

		<ul style="list-style-type: none"> <li>• Advise the taxpayer they should receive their refund or correspondence within 12 weeks.</li> <li>• If the taxpayer contacts us after the 12 weeks, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.</li> <li>• 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). After authenticating, TAC assistants should then follow the guidance above.</li> <li>• For paper inquiries, follow procedures in Note below.</li> </ul> <p><b>Note:</b> If no return is posted and indicators exist for MFT 32, when</p>
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		<p>working Form 3911, Form 1310, or other correspondence, employees should close their case with Letter 109C advising the taxpayer to call IRS at 800-829-1040 during the hours of 7:00 a.m. to 7:00 p.m. (local time), Monday - Friday. Advise the taxpayer that the return has been selected for further review and that we'll need to speak with him/her to validate the information that was submitted. Form 3911 and Form 1310 should then be destroyed as classified waste. See IRM 21.5.1.4.10, Classified Waste. For additional information on refund inquiries, see IRM 21.4.2, Refund Trace and Limited Payability and IRM 21.4.3, Returned Refunds/Releases.</p> <p><b>Exception:</b> If the taxpayer is responding to Letter 12C and provides all the requested documents, send Form 4442/e-4442 as instructed above.</p>
TXMOD/ENMOD	RJ 150 (rejected return).	Research CC ERINV. See IRM 21.4.1.4.1.2.4, Returns Located on Error Resolution System (ERS) or Rejects.
FFINQ	Return information (after no information on CC SUMRY or CC	See IRM 21.4.1.4.1.2.4, Returns Located on Error

	IMFOL) and no FREEZE-INDICATOR.	Resolution System (ERS) or Rejects.
TRDBV	Return information (for IRS e-File).	See IRM 21.4.1.4.1.2.3, Researching Rejected IMF E-filed Returns.  <b>Note:</b> If CC TRDBV response screen TRDPG displays: "Current-Status: GUF Voided/Deleted" on the first page of the tax return or on the response screen itself, see IRM 21.4.1.4.1.2.1, Unpostable Conditions.

**Note:** If taxpayer indicates the routing transit number or account number shown on their return is incorrect, advise the taxpayer IRS employees cannot change or correct these numbers from the numbers shown on their return. In some circumstances, TC 971 AC 850 may be input to flip a direct deposit refund to a paper check. See IRM 21.4.1.5.7, Direct Deposits - General Information, for additional information.

(2) Information concerning a return received but not yet processed will be on the Fact of Filing (FOF) within three weeks of return receipt. The information will remain on the FOF for three to six weeks depending on processing times. Additional information on CC "FFINQ" can be found in IRM 2.3.13, Command Codes FFINQ, REINF REMFE.

**Caution: Do not use information from CC "FFINQ"** to advise the taxpayer that the return has been processed and the refund issued. Advise the taxpayer that the return is still in processing and emphasize that the easiest way to keep track of the status of their refund is through our automated systems "Where's My Refund" on IRS.gov, and our free mobile application "IRS2Go" (English and Spanish) for smart phones.

(3) Input CC "FFINQ" and review the screen for the following information:

- RESEQUENCE IND — If present, indicates the return has been held for review or delayed for some reason. If this indicator is not present, use FOF-STATUS-DATE for time frame. If "1" add one week to the FOF-STATUS-DATE time frame to complete processing and refund to be issued.
- FOF-STATUS-CD –

If	Then
1	Refund should be issued in the cycle on FOF-STATUS-DATE (add one



	week if RESEQUENCE-IND=1) - <b>Do not use to calculate refund time frame.</b>
<b>2</b>	Return should post or go to ERS. Taxpayer should be contacted within 8 weeks of cycle date if additional processing information is required.
<b>3</b>	Identifies ST 2 cases that are going to be processed.
<b>4</b>	Identifies those returns that have entered ERS. Research CC ERINV. See IRM 21.4.1.4.1.2.5, Researching Rejected Returns with Command Code (CC) ERINV. If 8 weeks have elapsed from the FFINQ status date and there is no information on CC ERINV, check CC NAMES to see if the return was processed under a different TIN. If still not found, prepare a Form 4442/e-4442 to the Submission Processing ERS area using Refund - Status Code 4. Advise taxpayer he/she will be contacted within 30 days.
<b>5</b>	<p>The return has been corrected by ERS. If 8 weeks have passed since (FOF-STATUS-DATE) and no new information is on IDRS, advise the taxpayer to refile his/her return, attach all appropriate forms such as schedules, forms, and copies of Form W-2.</p> <p><b>Reminder:</b> Research CC IMFOLQ. It displays resequenced payment transactions that attempt to post as a TC 610 (remittance with return) and there has been no account established with a resequence code of 24. Use CC SCFTR for real time research of the Service Center Control.</p> <p><b>Note:</b> If CC TRDBV shows the return was e-filed and has a balance due, advise the taxpayer of the fact that the return has a balance due and advise that the balance due e-File return will settle in cycle 20 or when the balance due is paid in full, whichever occurs first. For paper returns, the account will remain unsettled until full payment is received or the return due date is reached. The taxpayer will then receive a notice of the balance due.</p>

- RTN – The routing transit number indicates an electronic funds transfer was requested, but does not necessarily mean the direct deposit will occur.

**IRM 21.4.1.4.1.2.6(12) Added File Location Code (FLC) to Austin paper returns. Changes made for missing FLC.**

(12) Use the following chart when advising the taxpayer to send/re-send the requested information to ERS/Rejects. Use the numbers below for any ERS/Rejects status requiring a fax/EEFax. Use CC ERINV to determine the correct FLC to match up with the fax number. If the FLC is not listed below, refer to Document 6209, to determine the appropriate ERS/Reject Unit.

**Note:** Advise the taxpayer to include a copy of the letter. If the letter was not received or lost, advise the taxpayer to provide a letter of explanation and include their TIN.

<b>ERS/Rejects File Location Codes Addresses and Fax Numbers</b>			
<b>Common FLC</b>	<b>Location(s)</b>	<b>Address</b>	<b>Fax Number</b>
18, 20, 21, 71 <b>Paper Returns</b>	Austin	Internal Revenue Service 3651 South Interregional Highway 35 Stop 6126 Austin, TX 78741 Attn: SP Rejects Team	855-204-5020
75, 76 <b>MeF Returns</b>	Austin	Internal Revenue Service 3651 South Interregional Highway 35 Stop 6126 Austin, TX 78741 Attn: SP Rejects Team	844-254-2834
10, 89, 99 <b>Paper Returns</b>	Fresno	Internal Revenue Service 333 West Pershing Road Stop 6120 N-1 Kansas City, MO 64108-4302 Attn: SP Rejects Team	855-892-7588
80, 90 <b>MeF Returns</b>	Fresno	Internal Revenue Service 1973 N Rulon White Boulevard Stop 6121 Ogden, UT 84404 (For certified mail, use 84201) Attn: SP Rejects Team	844-254-2836
07, 09, 36, 43 <b>Paper Returns</b>	Andover / Atlanta / Kansas City	Internal Revenue Service 333 West Pershing Road Stop 6120 N-1 Kansas City, MO 64108-4302 Attn: SP Rejects Team	855-892-7588
14, 16, 70, 79 <b>MeF Returns</b>	Andover / Atlanta / Kansas City	Internal Revenue Service 333 West Pershing Road Stop 6120 N-1 Kansas City, MO 64108-	844-254-2835

		4302 Attn: SP Rejects Team	
11, 17, 29, 49 <b>Paper Returns</b>	Brookhaven / Cincinnati / Memphis / Ogden / Philadelphia	Internal Revenue Service 1973 N Rulon White Boulevard Stop 6121 Ogden, UT 84404 (For certified mail, use 84201) Attn: SP Rejects Team	855-309- 9361
30, 32 <b>MeF Returns</b>	Brookhaven / Cincinnati / Memphis / Ogden / Philadelphia	Internal Revenue Service 1973 N Rulon White Boulevard Stop 6121 Ogden, UT 84404 (For certified mail, use 84201) Attn: SP Rejects Team	844-254- 2836

**IRM 21.4.1.5.7(4) Updated information regarding the purchase of I Series savings bonds. Changes made to clarify information.**

(4) In 2010, taxpayers could elect to get their tax refund in the form of Series I U.S. Savings Bonds. In 2011, and on tax year 2010 and subsequent returns, taxpayers have more options available for purchasing savings bonds.

- Form 8888, Allocation of Refund (Including Savings Bond Purchases), will now give the taxpayer the option to designate up to 3 unique savings bond elections: 1 for the taxpayer themselves, and 2 designations can be as gift bonds to someone other than the taxpayer and/or as a purchase for a beneficiary.
- If the amount of the refund is increased because of a math error, the savings bonds will be issued, and the additional amount will be refunded in the form of a paper check or direct deposit if designated on the Form 8888. See Form 8888, Allocation of Refund (Including Savings Bond Purchases), for additional information.
- The purchase request must be in increments of \$50 and may not exceed \$5,000. If either of these conditions are not met, or if there was a math error on the return that reduces the amount of refund, or invalid information on the Form 8888, per IRM 21.4.1.5.7.1 (1), Direct Deposit of Refunds, the refund will be issued as a paper check.

**Note:** The \$5,000 limitation is for purchases of paper, I Series U.S. savings bonds in any calendar year. The only way to get a paper savings bonds now

is to use your IRS tax refund. In any one calendar year, the taxpayer may buy up to \$10,000 in Series EE electronic savings bonds AND up to \$10,000 in Series I electronic savings bonds for themselves as a direct purchase through the U.S. Treasury Department at Treasury Direct.

- Except in the case of a math error reduction, any amount over and above the \$50 increment may be direct deposited into a savings, checking or IRA account, or refunded as a paper check.

**Example:** For example, if the refund is \$275, the taxpayer can choose to get paper I Series savings bonds in the amount of up to \$250, and the remaining \$25 can be direct deposited into a savings, checking or IRA account or refunded in the form of a paper check.

**Note:** Savings bonds cannot be purchased on late filed or amended prior year tax returns.

**IRM 21.4.1.5.7.5(1) Added information for bank account updates made through Get My Payments (GMP), also updated information regarding R06 designation at BFS. Change made for IRM accuracy.**

(1) If the taxpayer requested but did not receive a direct deposit refund, compare the routing transit number (RTN) and the account number on the tax return to IDRS and the FS Form 150.1/TCIS.

**Note:** When necessary, employees must order the return to verify the direct deposit account information. Use information available through IDRS research to make the determination (i.e., use MeF data for e-filed returns, CC TRDBV, etc), prior to initiating a document request (CC ESTAB).

**Note:** When bank account information has been updated through Get My Payment (GMP) or other sources, the entity module is marked with a TC 971 AC 199 with "EF" in the last two positions of the MISC field. The DLN for GMP includes 99999 (GMP Bank Account information); other sources include 888XX (if XX is 77 then an Industry supplied the bank account information. If XX is 88 then BFS or Non-filer: SSI; SSA; RRB; VA or Foreign supplied bank account information).

**Note:** The FS Form 150.1 is an official request from the Department of the Treasury to the bank on behalf of the taxpayer to search for the Electronic Funds Transfer. After the initial response to the FS Form 150.1, the Department of the Treasury may issue the "R06" letter to the banking institution. If the FS Form 150.1 contains a message such as, "R06 sent", "send R06" or TCIS contains notes that an R06 letter was issued, this is an indication of a suspense action at BFS. Both the FS Form 150.1 **and** the bank's response to the R06 letter must be scanned to TCIS before the case can be closed at BFS and listed on the IRS Daily Closure Report. If the FS Form 150.1 contains any of the "R06" indicators mentioned previously, **and** the

account information does **not** match, continue with procedures as indicated below regardless of the "R06" indication.

**IRM 21.4.1.5.10 Updated to include exception of when the CC NOREF control can be closed immediately. Change made for IRM accuracy.**

(1) As of 2012, with the implementation of CADE 2 processing for all IMF accounts, CC NOREF, definer "P" can be used to stop a refund under the limited circumstances outlined below. See the charts below for CC NOREFP input time frames. Refunds on original returns can also be stopped by using CC NOREFP prior to the posting of the return on IDRS. See IRM 21.2.2-2, Accounts Management Mandated IAT Tools.

**Note:** CC NOREFP can be used to stop direct deposit refunds as well as paper refund checks.

**Caution:** If a TC 846 is showing on CC TXMOD or CC IMFOLT, the refund record has already been sent to BFS, and the refund cannot be stopped.

(2) CC NOREFP will resequence for 14 days for daily IMF accounts and, depending on the day of input, up to 20 days for weekly IMF accounts. Each day, CC NOREFP will look for a matching refund and, when a match is found, will stop the refund. If no match is found within these time frames, the CC NOREFP will be dropped from IMF processing.

(3) While an IDRS control base needs to be established for CC NOREFP, no systemic updates are received to indicate whether or not the input was successful at stopping the refund. Since the TC 846 will post on the module up to 5 business days before the TC 841, the account must be monitored for the TC 841 posting to determine if CC NOREFP was successful. See (10), (11) and (12) below for subsequent actions.

(4) The following chart is provided to clarify when CC NOREFP can be used to intercept a refund that will result from an adjustment input before 5:00 PM CT on an IMF **WEEKLY** account:

**Note:** Most accounts worked in AM will be designated as **WEEKLY** accounts. See Exhibit 2.3.51-13, Command Code IMFOL Output Display - Entity, Line 1, for more information about the position of the *Daily Eligible Indicator*. The literals "00" indicate an account is not eligible for daily processing; "01-99" indicates an account is eligible for daily processing. Any TC 29X input with a money amount will cause the account to become weekly; whereas a TC 290 .00 will not change the existing status.

Transaction Input	TERUP	Review CCs Available From 5:00 AM CT on the following:	NOREFP (until 9:00 PM CT) on the following:	Adjustment Posts to MF on the following:
Friday (Day 1)	Friday (Day 1)	Monday and until 5:00 PM CT Tuesday	Thursday, <b>week 1</b> (4 days after input of adjustment)	Friday, <b>week 1</b> (5 days after input)
Monday (Day 2)	Monday (Day 2)	Tuesday and until 5:00 PM CT Wednesday	Thursday, <b>week 1</b> (3 days after input of adjustment)	Friday, <b>week 1</b> (4 days after input)
Tuesday (Day 3)	Tuesday (Day 3)	Wednesday and until 5:00 PM CT Thursday	Thursday, <b>week 2</b> (7 days after input of adjustment)	Friday, <b>week 2</b> (8 days after input of adjustment)
Wednesday (Day 4)	Wednesday (Day 4)	Thursday and until 5:00 PM CT Friday	Thursday, <b>week 2</b> (6 days after input of adjustment)	Friday, <b>week 2</b> (7 days after input of adjustment)
Thursday (Day 5)	Thursday (Day 5)	Friday and until 5:00 PM CT Monday	Thursday, <b>week 2</b> (5 days after input of adjustment)	Friday, <b>week 2</b> (6 days after input of adjustment)

**Example:** If an adjustment is input on Friday, the adjustment can be deleted by CC TERUP until 5:00 PM CT. After that, REVIEW command codes can be used to review/delete the adjustment starting at 5:00 AM CT on Monday and ending at 5:00 PM CT on Tuesday. After 5:00 PM CT on Tuesday and until 9:00 PM CT on Thursday, CC NOREFP can be used to stop a refund. After 9:00 PM CT on Thursday the refund can no longer be stopped.

(5) The following chart is provided to clarify when CC NOREFP can be used to stop a refund resulting from a transaction (e.g., TC 290 .00, TC 571, etc.) input before 5:00 PM CT on an IMF **DAILY** account:

Transaction Input	TERUP	Review CCs Available From 5:00 AM CT on the following:	NOREFP (until 8 PM CT) on the following:	Transaction posts to IMF on the following:
Friday	Friday	Monday and until 5:00 PM CT Tuesday	Wednesday	Thursday
Monday	Monday	Tuesday and until 5:00 PM CT Wednesday	Thursday <b>Exception:</b> available until 9:00 PM CT	Friday
Tuesday	Tuesday	Wednesday and until 5:00 PM CT Thursday	Friday	Monday

Wednesday	Wednesday	Thursday and until 5:00 PM CT Friday	Monday	Tuesday
Thursday	Thursday	Friday and until 5:00 PM CT Monday	Tuesday	Wednesday

(6) CC NOREF is still available for use in stopping BMF refunds. For the cutoff days and time frames for BMF CC NOREF, see IRM 3.14.2.6.1 (2) and (6), Refund Intercept using (CC) NOREF.

(7) With Taxpayer Information File (TIF) centralization, it is no longer necessary to contact the issuing center or your local Notice Review to stop the refund. Input of CC NOREFP will stop a refund regardless of the Campus and will be evident when viewing the account. Use the CC "NOREFP" to intercept erroneous refunds and update the Refund Information File (RFIF). Refer to IRM 2.4.37, Command Code NOREF Overview, for a complete description and input requirements.

(8) CC "NOREF":

- Cannot be used to stop a refund during an accelerated cycle. See Exhibit 21.4.2-1 (11), Command Code (CC) "CHKCL" Input, for the BMF accelerated cycles.
- Can be used if there is a possibility a taxpayer may receive a second refund erroneously.
- Automatically establishes a control base.
- Must be input by 3:00 PM Central Time on Friday, the week prior to the TC 846 for Business Master File (BMF).

**Note:** To stop a direct deposit refund, use CC "NOREF" with definer "E". If CC "NOREF" with definer "E" is input on an account with a split refund, all portions of the split refund will be cancelled. A direct deposit refund must be stopped **no later than the Friday, one week before the scheduled date of the direct deposit**. If the TC 846 is posted on CC TXMOD, the direct deposit cannot be stopped. This type of stop is limited to internally identified erroneous or potentially erroneous refunds. The actual scheduled date of the direct deposit is the date as shown 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**.

**Example:** The direct deposit is scheduled for Friday, August 16, 2019. The CC "NOREFE" must be input no later than Friday, August 9, 2019.

(9) Refunds can be issued to both spouses from the same module in the same cycle. TC 846 for primary and secondary SSN will carry the same DLN; therefore, both refunds will be stopped when intercepting.

(10) Complete all account actions, except credit transfers, when requesting to stop a refund. Transfer a credit after the TC 841 posts. If the account action you are taking will result in a balance due, input TC 470 to hold any balance-due notices that may generate. It takes 4-6 weeks for the TC 841 to post.

(11) Employees stopping the refund will maintain an open control on all cases where a CC "NOREF" is input. The employee places the open control in "B" or "M" status (monitoring). The case can be closed when confirmation is received that the refund has been stopped.

**Exception:** The RFDL control base may be closed immediately following CC NOREF input if another monitoring control will remain open on the account. **For example:** MISC control to monitor the input of a manual refund Form 5792, Request for IDRS Generated Refund (IGR), and Form 3753, Manual Refund Posting Voucher.

(12) The controlling employee must monitor for the TC 841 and take appropriate action. If there is an adjustment on the module and the control is in background, the CSR should make the adjustment based on the information provided by the taxpayer.

(13) If the module contains a background control without an adjustment to the account, the controlling employee may be waiting for information from the taxpayer. If the information can be used to close the account, contact the controlling employee. Prepare a Form 4442/e-4442, Inquiry Referral, include all of the taxpayer information and forward the case to the controlling employee.

(14) When the TC 841 posts to the account, take the necessary action to release the "P" Freeze and close the control base.

(15) If the TC 841 does not post within 4-6 cycles:

- a. Research for other adjustments, or unpostable conditions,
- b. Refund Inquiry can research TCIS to determine if refund was cancelled,
- c. Review account to determine whether or not an erroneous refund occurred. If an erroneous refund occurred, refer to IRM 21.4.5, Erroneous Refunds, to start procedures for return of the funds.