

IRM PROCEDURAL UPDATE

DATE: 06/02/2023

NUMBER: wi-21-0623-0689

SUBJECT: Various Changes to Refund Research

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

CHANGE(s):

IRM 21.4.1.4.1.2.1(1) Updated to include suspense scenario for UPC 147 Reason Code 0. Updated to include missing information.

(1) If the module shows the original return went unpostable during processing, determine:

Note: Business rules for unpostable (UPC) 147 reason (URC) 1/6/7/8 are obsolete as of January 2017. Instructions will remain in the IRM to address residual inventory.

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| An unpostable condition other than UPC 126 or UPC 147 has NOT been corrected, viewable in CC UPTIN or not. | If available, use CC UPCASZ to notify the unpostable function of correction needed. See IRM 21.5.5.3.3, Responding to Taxpayer Inquiries on an Open Unpostable, for further guidance. Note: The IAT UP Histories tool can be used to leave a history item. |
| An unpostable condition including UPC 126 or UPC 147 has been corrected Note: The closed UPC 147/126 resulted in a return moved to MFT 32 | <ul style="list-style-type: none">• Advise taxpayer to allow 9 weeks from the closing date for processing. See IRM 21.5.5.3.4, Responding to Inquiries on a Closed Unpostable.• If 9 weeks have passed and refund has not been issued, see IRM 25.25.6.6.4, Taxpayer Protection Program (TPP) Issue Resolved - Refund Not Received. |
| The UPC 126 RC 0 is closed with a URC of 0 | See IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers, for procedures |
| The UPC 147 RC 0 is closed with a URC of 0 | See IRM 25.23.2.7.3, Identity Theft Identified by Submission Processing, for more information. |

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| | <ul style="list-style-type: none"> Advise taxpayer to allow 9 weeks from the closing date for processing. |
| Unpostable condition is an unresolved UPC 126 RC 0 and is not viewable on CC UPTIN and the normal processing time frames have not been met. | <ul style="list-style-type: none"> Advise the taxpayer that the tax return has been selected for further review and to allow the normal processing time frames in IRM 21.4.1.4, Refund Inquiry Response Procedures. Advise the taxpayer that they should receive either their refund or correspondence within those time frames. |
| Unpostable condition is an unresolved UPC 126 RC 0 and is not viewable on CC UPTIN and the normal processing time frames have been met. | If the UPC 126 RC 0 posted to the account within 14 days of the date of the call, advise the caller that the tax return has been selected for further review and to allow 14 days to receive a letter with further instructions. Advise the caller to call IRS at 800-829-1040 if they do not receive a letter within 14 days from the date of the call. |
| Unpostable condition is an unresolved UPC 126 RC 0 and is not viewable on CC UPTIN and the normal processing time frames have been met. | If the UPC 126 RC 0 posted to the account more than 14 days prior to the date of the call, see IRM 25.25.6.6.2 (3), Procedures for when the Caller has not Received or Lost the Taxpayer Protection Program (TPP) Letter, follow instructions under "NOTE". |
| Unpostable condition is an unresolved UPC 126 RC 0 and is viewable on CC UPTIN. | CSRs should see IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers. Note: Do not use CC UPCASZ on UPC 126 RC 0. |
| The UPC 147 RC 0 unpostable remains open and it's been less than 8 cycles since the transaction went unpostable. | <ul style="list-style-type: none"> Advise the taxpayer to allow 8 weeks for resolution and they should receive either their refund or correspondence within that time frame. For paper inquiries, follow procedures in paragraph (2) below. |
| The UPC 147 RC 0 unpostable remains open or is in suspense and it's been more than 8 cycles since the transaction went unpostable. | <ul style="list-style-type: none"> When the contact is from the taxpayer or authorized representative, send Form 4442/e-4442, Inquiry Referral, to Submission Processing using the Form 4442 Submission Processing Unpostable Referral Listing. Select category, "Refund" then select "SPIDT". |

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| | <p>Unpostable cases may not show the assigned IDRS numbers initially, however the referrals should still be sent according to the Responsible Campus.</p> <ul style="list-style-type: none"> • Advise the taxpayer they should receive their refund or correspondence within 12 weeks. • If the taxpayer contacts us after the 12 weeks, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines. • For paper inquiries, follow procedures in paragraph (2) below. |
| <p>The UPC 147 RC 0 is closed, the return has posted to MFT 32 (TC 971 AC 111 present on MFT 30), and TC 971 AC 506 with "WI SP UPC 147" is in the MISC field on CC ENMOD and CC IMFOLE.</p> | <ul style="list-style-type: none"> • When the contact is from the taxpayer or authorized representative, perform additional authentication per IRM 21.1.3.2.4, Additional Taxpayer Authentication. • If the caller passes additional authentication, send Form 4442/e-4442 to the SP IDT team at the site of the closed unpostable. Follow routing procedures in the bullet below. Select category, "Refund" then select "SPIDT". • See IRM 3.28.4.8 (2), Review of Deleted Returns - UPC 147 RC 0 Only, for routing based on the DLN of the return. • Include authentication results in AMS. • Advise the taxpayer they should receive their refund or correspondence within 12 weeks. • If the taxpayer contacts us after the 12 weeks, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines. • 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. |

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| | <ul style="list-style-type: none"> For paper inquiries, follow procedures in paragraph (2) below. |
| <p>Unpostable condition is UPC 147 RC 0 and URC D (deleted) condition shows on CC TRDBV as "GUF VOIDED/DELETED"</p> | <p>Submission Processing Identity Theft (SPIDT) has deleted the return:</p> <ul style="list-style-type: none"> When the contact is from the taxpayer or authorized representative, perform additional authentication per IRM 21.1.3.2.4, Additional Taxpayer Authentication. If the caller passes, follow the guidance in IRM 3.28.4.8 (2), Review of Deleted Returns - UPC 147 RC 0 Only. Advise the taxpayer to allow the normal processing time frames shown in IRM 21.4.1.4, Refund Inquiry Response Procedures. <p>Note: Taxpayers inquiring about an account with an indication of "SPIDT STILL BAD" on CC TXMOD or AMS should be advised to submit their correct, signed paper return with all supporting documentation to the fax number/address shown in IRM 3.28.4.8 (2), Review of Deleted Returns - UPC 147 RC 0 Only. Normal processing time frames apply to the newly submitted return.</p> <ul style="list-style-type: none"> 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. For paper inquiries, if AMS does not show the taxpayer has authenticated, send 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 |

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| | <p>selected for further review and that we'll need to speak with them to validate the information that was submitted. Close your case.</p> <p>If AMS shows the taxpayer has been authenticated, forward the tax return using the instructions in IRM 3.28.4.8 (2), Review of Deleted Returns - UPC 147 RC 0 Only.</p> |
| <p>Unpostable condition is UPC 147 RC 4 with Special Processing Code (SPC) 9. SPC 9 is displayed on CC TRDBV. Select "GUF VOIDED-DELETED" and then "CODES."</p> | <p>This is an indication of a return attempting to post on a deceased taxpayer account. Cases should be worked the same as accounts with TC 971 AC 524. See IRM 21.6.6.2.20.3, CP 01H Notice or Letter 12C Decedent Account Responses, for guidance.</p> |
| <p>The UPC 147 RC 6 or 7 is closed and the return was posted to MFT 32 (TC 971 AC 111 present on MFT 30) or was deleted (CC TRDBV shows "GUF VOIDED/DELETED")</p> | <ul style="list-style-type: none"> • When the contact is from the taxpayer or authorized representative, perform additional authentication per IRM 21.1.3.2.4, Additional Taxpayer Authentication. • If the caller passes, prepare Form 4442/e- 4442 to RIVO using category "RIVO – Complex Issue Not ID Theft." • Include authentication results in AMS. • Advise the taxpayer they should receive their refund or correspondence within 12 weeks. • If the taxpayer contacts us after the 12 weeks, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines. • 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 • For paper inquiries, follow procedures in paragraph (2) below. |
| <p>Unpostable condition is UPC 147 RC 8 and CC ENMOD shows an unreversed TC 971 AC 506 with a</p> | <ul style="list-style-type: none"> • When the contact is from the taxpayer or authorized representative, perform additional authentication per IRM |

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| <p>MISC field of CI OTHER, CI RC OMM or WI IVO OMM.</p> | <p>21.1.3.2.4, Additional Taxpayer Authentication.</p> <ul style="list-style-type: none"> • If the caller passes, prepare Form 4442/e- 4442 to RIVO using category "RIVO – UP147 RC 8 MEFile Returns Only" • Advise the taxpayer they should receive their refund or correspondence within 12 weeks. • If the taxpayer contacts us after the 12 weeks, follow the procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines. |
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Note: CC TRDBV will have the necessary information to identify which unpostable and reason code was used on the original return if the unpostable is no longer showing on IDRS.

Note: See IRM 21.5.5, Unpostables, and IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution, for complete instructions.

IRM 21.4.1.4.1.2.6 Updated to include example of 12C letter selective paragraphs, and further updated procedures for sending Form 4442. Change made for procedural clarity.

(1) Review the CC ERINV screen for the status codes. The following information provides some of the most common ERS status codes and their time frames. Advise the taxpayer of the correct time frames via telephone or "C" letter.

(2) ERS will contact taxpayers via Letter 12C, Individual Return Incomplete for Processing: Forms 1040 & 1040-SR or Letter 4087C, International Return Incomplete for Processing: Form 1040-NR, 1040-NR-EZ, 1040, 1040-SR, 1040A, 1040EZ, for international taxpayers. See IRM 21.3.1.6.7, Submission Processing Missing Information 12-C Letter, for more information. The selective paragraphs and certain fill-ins used in these letters will identify the cause of the condition. Use CC ENMOD to research the selective paragraphs and/or certain fill-ins and advise the taxpayer of the requested information, except for selective paragraph "h" which is used for a narrative fill-in. If you receive the taxpayer's response and the case remains open in ERS, follow (13) below.

Note: If a Letter 12C or Letter 4087C was sent and you can determine the cause for the condition, regardless if the taxpayer has received the letter, advise the taxpayer to provide the information using the ERS/Rejects address/fax number chart in (12) below.

Caution: If the Letter 12C is regarding unreported estimated tax payments or credit elect, do not provide the payment amounts, dates, or a transcript of the account. See IRM 21.6.3.4.2.3, Estimated Tax (ES), for more information.

(3) A history item on CC ENMOD will display the selective paragraphs input on the Letter 12C letter.

EXAMPLE: H C MMDDYYYY 1234567890 0012CLTR30
EXAMPLE: H C MMDDYYYY 1234567890 YYYYMM 000
EXAMPLE: H C MMDDYYYY 1234567890 "###"

MMDDYYYY represents the date of input; 1234567890 represents the employee number; 0012CLTR30 represents the 12C letter and the MFT; YYYYMM represents the tax period; "###" represents the selected paragraphs.

(4) If the taxpayer states the return identified in the Letter 12C is not their tax return, ask them to write "Not My Return" on the letter and return it. Inform them they should file their tax return, if they have a filing requirement. See IRM 25.23.12.2, Identity Theft Telephone General Guidance, to determine whether the taxpayer should submit identity theft documentation along with their tax return.

(5) Prior Campus closures have caused delays in ERS/Rejects, if the taxpayer is calling to check on the status of their refund apologize for the delay and advise the taxpayer that even though the processing centers have reopened, we are still working to resolve delays caused by the previous pandemic closures. Do not advise the taxpayer to resubmit the requested information. Advise the taxpayer that the best way to get the most current information about their refund is through the automated systems, Where's My Refund (WMR) on IRS.gov; IRS2GO (English and Spanish) for smart phones; or the Refund Hotline.

Note: If the taxpayer inquires how long they will need to wait for resolution of a tax return filed in 2022, provide the taxpayer with the irs.gov web address "www.irs.gov/covidstatus" to check the current operational status due to Covid-19.

(6) When responding to taxpayers inquires, leave an AMS history detailing the call including the current ERS Status Code and the timeframe given for call back.

Note: DO NOT offer the toll free refund hotline, 800-829-1954, as an option unless the taxpayer states they do not have a computer or internet access.

(7) ERS Status Code **100**: unworked error record that is usually a simple problem. Advise the taxpayer to allow normal return processing time and that the best way to get the most current information about their refund is through the automated systems, Where's My Refund (WMR) on IRS.gov; IRS2GO (English and Spanish) for smart phones; or the Refund Hotline. Where's My Refund can inform the taxpayer of the projected date of the refund. Also advise the taxpayer not to call before the normal return processing time frame have passed, as no additional information will be available. If the problem is not resolved, they will receive a letter to explain any

additional requirements. If the normal return processing time frame has expired prepare Form 4442 and fax to ERS/Rejects. See fax/EEFax numbers in (14) below.

(8) ERS Status Code **221/222/223/224**: correspondence has been sent to the taxpayer. The case is in unworkable suspense and waiting for the taxpayer's response. The case will remain in suspense, pending the taxpayer's response for up to 85 workdays.

Note: Status 222 is international correspondence and has a suspense period of 90 days. For inquiries regarding Letter 4087C streamline processing, see IRM 21.8.1.28, Streamlined Filing Compliance Procedures.

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| The taxpayer received the correspondence | <ol style="list-style-type: none"> 1. Ask if the taxpayer has responded to the correspondence, if not, advise the taxpayer to provide the requested information. 2. If they have, advise to allow up to 60 days from the date they sent their reply for it to be worked. Include a history item on AMS with this information. 3. If the taxpayer calls back after allowing 60 days from the date they sent their reply prepare Form 4442 and fax to ERS/Rejects. See fax/EEFax numbers in (14) below. 4. If the taxpayer calls back after the referral has been sent refer to (15) and (16) below as appropriate. |
| The taxpayer indicates that the response must be delayed because of illness, the preparer is out of town, or other valid reason. | <ol style="list-style-type: none"> 1. Advise the taxpayer to immediately fax a statement requesting an extension to the fax number on the letter, and include a copy of the letter. 2. If unable to fax, they should immediately write to the address on the letter requesting an extension, and include a copy of the letter. 3. Advise the taxpayer to fax or mail the delayed information within 30 days of the current date. 4. Include a history item on AMS with this information. |
| The taxpayer did not receive or misplaced the correspondence, and you can determine the cause for the condition | <ol style="list-style-type: none"> 1. Advise the taxpayer to provide the information using the ERS/Rejects address/fax number chart in (14) below. 2. If the taxpayer would prefer to receive the letter in order to submit a response, advise |

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| | that we are not reissuing letters at this time and apologize for the inconvenience. |
| The taxpayer did not receive or misplaced the correspondence and you cannot determine the cause for the condition | <ol style="list-style-type: none"> 1. If CC ERINV shows the remaining days in suspense is greater than 30 days and no letter was sent, DO NOT prepare a Form 4442/e-4442. Inform the taxpayer they will receive a letter within the next 6 weeks (from date of the call), if additional information is needed. 2. If CC ERINV shows the remaining days in suspense is 30 days or less, or it has been more than 4 weeks since the letter preparation, prepare Form 4442 and fax to ERS/Rejects. See fax/EEFax numbers in (14) below. Advise taxpayer to expect a letter within 10 weeks. 3. If the taxpayer calls back after the referral has been sent refer to (15) and (16) below as appropriate. |
| If the taxpayer's address has changed and you can determine the cause for the condition | <ol style="list-style-type: none"> 1. Determine if the taxpayer meets oral statement authority for an address change. For complete guidelines regarding oral statement address changes, see IRM 3.13.5.29, Oral Statements/Telephone Contact Address Change Requirements. 2. If the taxpayer meets oral statement, update the address. 3. If the taxpayer does not meet oral statement, advise the taxpayer to complete Form 8822, Change of Address. If they request that you send the form, offer the alternate methods for getting the form located in IRM 21.3.6.4.1, Ordering Forms and Publications 4. Advise the taxpayer to provide the information using the ERS/Rejects address/fax number chart in (14) below. |
| If the taxpayer's address has changed and you cannot determine the cause for the condition | <ol style="list-style-type: none"> 1. Determine if the taxpayer meets oral statement authority for an address change. For complete guidelines regarding oral statement address changes, see IRM 3.13.5.29, Oral Statements/Telephone Contact Address Change Requirements. 2. If the taxpayer meets oral statement, update the address. |

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| | <ol style="list-style-type: none"> 3. If the taxpayer does not meet oral statement, advise the taxpayer to complete Form 8822. If they request that you send the form, offer the alternate methods for getting the form per IRM 21.3.6.4.1, Ordering Forms and Publications 4. Prepare Form 4442/e-4442 with the new address notated and fax to ERS/Rejects. See fax/EEFax numbers in (14) below. Advise taxpayer to expect a letter within 10 weeks. 5. If the taxpayer calls back after the referral has been sent refer to (15) and (16) below as appropriate. |
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(9) ERS status **321/322/323/324**: no reply or an incomplete reply has been received. Generally, the Reject Unit will work the case without the requested information 10 business days after the suspense period has expired.

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| The taxpayer has responded to the correspondence | <ol style="list-style-type: none"> 1. Confirm the taxpayer responded to the requested information by verifying paragraphs used in the letter. 2. If they have, advise to allow up to 60 days from the date they sent their reply for it to be worked. Include a history item on AMS with this information. 3. If the taxpayer calls back, after allowing 60 days from the date they sent their reply, prepare Form 4442 and fax to ERS/Rejects. See fax/EEFax numbers in (14) below. 4. If the taxpayer calls back after the referral has been sent refer to (15) and (16) below as appropriate. |
| If the taxpayer has not responded or received the correspondence and you can determine the cause for the condition | <ol style="list-style-type: none"> 1. Advise the taxpayer to provide the information using the ERS/Rejects address/fax chart in (12) below. 2. If they have, advise to allow up to 60 days from the date they sent their reply for it to be worked. Include a history item on AMS with this information. 3. If the taxpayer calls back, after allowing 60 days from the date they |

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| | <p>sent their reply, prepare Form 4442 and fax to ERS/Rejects. See fax/EEFax numbers in (14) below.</p> <p>4. If the taxpayer calls back after the referral has been sent refer to (15) and (16) below as appropriate.</p> |
| <p>If the taxpayer has not responded or received the correspondence and you cannot determine the cause for the condition</p> | <ol style="list-style-type: none"> 1. Prepare Form 4442/e-4442 and fax to the appropriate ERS/Reject Unit. See fax/EEFax numbers in (14) below. 2. Provide the 10 week processing time frame to receive a notice or their refund. 3. If the taxpayer calls back after the referral has been sent refer to (15) and (16) below as appropriate. |

(10) If ERS status is **421/422/423/424**: the taxpayer's reply has been received. Advise the taxpayer we have received their response and are experiencing delays. See IRM 21.4.1.4.1.2.6 (5) for more information.

(11) If ERS status is not specifically noted above and you cannot determine the cause for the condition (except Status 100), advise the taxpayer to allow 10 weeks from the original received date of the e-Filed or paper return for their refund or additional correspondence. If the 10 weeks have passed, advise the taxpayer we are experiencing delays, see IRM 21.4.1.4.1.2.6 (5) for more information.

Note: See IRM 21.4.1.4.1.2, Return Found/Not Processed, for more information if account 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.

(12) For additional ERS code information, see Exhibit 21.4.1-1, Error Resolution System (ERS) Status Codes.

Reminder: If the ERS time frame has passed and the return has not posted, see IRM 3.12.37-13, Researching SCCF. Access command code SCFTR to determine if the original return was deleted and reprocessed under a new DLN.

(13) If you receive the taxpayer's response and the case remains open in ERS, send all documents to the appropriate ERS location via fax/EEFax. Document AMS history or update CII with a case note documenting actions taken and the information forwarded to ERS. See (14) below for more information on how to determine the appropriate ERS location and fax/EEFax number.

(14) 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.

| Common FLC | Location(s) | Address | Fax Number |
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| 18, 20, 21, 53, 71, 76 Paper Returns | Austin | Internal Revenue Service 3651 South Interregional Highway 35 Stop 6126 Austin, TX 78741 Attn: SP Rejects Team | 855-204-5020 |
| 75, 76 MeF Returns | Austin | Internal Revenue Service 3651 South Interregional Highway 35 Stop 6126 Austin, TX 78741 Attn: SP Rejects Team | 844-254-2834 |
| 10, 89, 99 Paper Returns | 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 MeF Returns | 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 Paper Returns | Andover / Atlanta / Kansas City | Internal Revenue Service 333 West Pershing Road Stop 6120 N-1 Kansas City, MO | 855-892-7588 |

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| | | 64108-4302 Attn: SP Rejects Team | |
| 14, 16, 70,79 MeF Returns | Andover / Atlanta / Kansas City | Internal Revenue Service 333 West Pershing Road Stop 6120 N-1 Kansas City, MO 64108-4302 Attn: SP Rejects Team | 844-254-2835 |
| 11, 17, 29, 49 Paper Returns | 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 MeF Returns | 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 |

(15) If the case remains open in ERS and no apparent actions have been taken to resolve the taxpayer's inquiry, or the taxpayer is experiencing a financial hardship, refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, before referring to TAS. See IRM 21.4.1.3.1, PATH Act Refunds, for returns meeting PATH Act criteria.

(16) If the case is closed in ERS, the case cannot be referred. Conduct account research, and see IRM 21.4.1.4.1.2 (3), Return Found/Not Processed, CC FFINQ status code 5 for guidance.

IRM 21.4.1.4.2(3) Updated to add Business Master file refund information. Change made for IRM consistency.

(3) CC IMFOLT, CC BMFOLT and CC TXMOD will indicate when a refund (TC 846 only) is issued. For IMF accounts, the indicator **DD:0** (paper check) or **DD:9** (direct deposit) will appear near the right margin either on the same line as the TC 846 or the next line down. If the taxpayer requests their refund be deposited into more than

one account, each deposit will reflect a TC 846 with a split refund indicator of 1, 2, or 3. If the taxpayer requests only one direct deposit or a paper check, the indicator will be 0. Below is an explanation of the indicators:

- 0 - One direct deposit refund or paper check
- 1 - First refund of multiple refunds
- 2 - Second refund of multiple refunds
- 3 - Third refund of multiple refunds

Using the following table, determine when the refund was or will be issued and advise taxpayer. For additional information on CADE/CADE 2 processing, see paragraph 4 and 5 below.

Note: Refer to the chart in Exhibit 21.4.2-1 (11), Command Code (CC) "CHKCL" Input, if the refund was issued during an accelerated cycle.

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| Paper check | Return information found via CC IMFOLT, CC BMFOLT, CC TXMOD or CC REINF | <p>The issue date of the refund.</p> <ul style="list-style-type: none"> • For current year and all prior year IMF returns, the issue/ mailing date is found on CC IMFOLT on line below the TC 846 as "RFND-PAY-DATE:", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT". • Business Master File (BMF), the issue date is one day after the TC 846 date. • Manual refund, the taxpayer should receive the refund within 10 calendar days from the RFND-PAY-DATE on CC IMFOLT or the RFND-PYMT-DT on CC TXMOD. <p>Note: If the taxpayer asks how long it will take to receive their refund: For IMF accounts, advise the taxpayer that the best way to get the most current information about their refund is through the automated systems, Where's My Refund (WMR) on IRS.gov; IRS2GO (English and Spanish) for smart phones; or the Refund Hotline. You may advise the taxpayer to call back when four weeks (nine weeks if it's a foreign address) from the issue/ mailing date have passed if a trace cannot be started on one of the self-service platforms. For BMF accounts, advise the taxpayer to call back if four weeks (nine weeks if it's a foreign address) from the issue/ mailing date have passed if check was not received.</p> |

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| | | Note: If the issue date falls on a federal holiday, the refund will be issued on the day before the holiday. |
| Electronic Funds Transfer (EFT) direct deposit | Return information found on CC IMFOBT or CC TXMOD | <p>Deposit date of refund.</p> <ul style="list-style-type: none"> 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>". Business Master File (BMF), the deposit date is six days before the TC 846 date. <p>Note: If the issue date falls on a federal holiday, EFT refunds are dated on the holiday, but depending on the financial institution, may not be credited until the following day.</p> |
| EFT/direct deposit | Return information found on CC "REINF" (Generated Refund Check Scheduled) | Deposit date "REF CHK SCHEDULED" date. |

IRM 21.4.1.4.4 Updated to include information regarding Business Master File refund issue/ mailing date. Change made for IRM consistency.

(1) If the taxpayer states they received the check and the check was lost, stolen, or destroyed and a TC 840/846 is present on the module, refer to IRM 21.4.2, Refund Trace and Limited Payability.

(2) If research shows a refund has been generated and the taxpayer states they did not receive the check or direct deposit, use the following "If-And-Then" table to assist in resolving the issue:

Caution: Do not initiate a refund trace over the phone if there is IDT involvement on the account. When providing a pre-populated Form 3911, verify all information is for the correct taxpayer. See IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA) Tax-Related Cases, for additional information.

Caution: Do not initiate a refund trace over the phone if there is RIVO involvement on the module. When providing a pre-populated Form 3911, verify all information is for the correct taxpayer. See IRM 21.5.6.4.35.3, -R freeze Overview For Accounts With Return Integrity Verification Operations (RIVO) Involvement, for additional information.

Note: Many U.S. Post Offices will forward the refund check if the taxpayer has a forwarding address on file with the local post office. If this is the case, advise the taxpayer to allow up to 6 weeks from the IDRS refund payment date for receipt of the check. If the check is not received by the end of those 6 weeks, follow normal refund trace procedures.

| If taxpayer states they did not receive a refund | And the date is | Then |
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| TC 846 is present on the module and a paper check was issued | Less than four weeks (or nine weeks if it's a foreign address) from the mailing date. For current and all prior year IMF returns, the issue/ mailing 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>". For Business Master File (BMF), the issue/ mailing date is one day after the TC 846 date. | Advise the taxpayer that the best way to get the most current information about their refund is through the automated systems, Where's My Refund (WMR) on IRS.gov; IRS2GO (English and Spanish) for smart phones; or the Refund Hotline. You may advise the taxpayer to call back when four weeks (nine weeks if it's a foreign address) from the issue/ mailing date have passed if a trace cannot be started on one of the self service platforms. For BMF accounts advise the taxpayer to call back if four weeks (nine weeks if it's a foreign address) from the issue/ mailing date have passed if check was not received. |
| TC 846 is present on the module and a paper check was issued | Four or more weeks (or nine or more weeks if it's a foreign address) since the issue/ mailing date. For current and all prior year IMF returns, the issue/ mailing 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>". For Business Master File (BMF), the issue/ mailing date is one day after the TC 846 date. | See IRM 21.4.2, Refund Trace and Limited Payability. |

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| <p>TC 846 is present on the module and the refund is a direct deposit (DD)</p> | <p>Five or more calendar days since scheduled DD date</p> <p>Note: The scheduled date of a DD 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></p> | <ul style="list-style-type: none"> • Verify the routing transit number (RTN) or numbers on CC IMFOBT. • Ask the taxpayer if they have contacted the financial institution. If the answer is NO, advise to do so. If the answer is YES, initiate refund trace per IRM 21.4.2, Refund Trace and Limited Payability, if appropriate. • If the deposit is a split refund or if a Refund Advance Product (RAL/RAC), review IRM 21.4.1.5.7.1, Direct Deposit of Refunds, for additional information first. |
| <p>TC 846 is present on the module and the refund is a DD</p> | <p>The caller states they have been told by their bank that their refund was returned to the IRS. The caller may use terms such as, the bank returned the refund as a bank lead (External lead) OR I have a lead number (XXXXXX XX) OR the bank received an indemnification letter from IRS or the funds were requested/returned.</p> <p>Note: Due to timing, the account may not reflect the external lead process is in progress. Do NOT refer the taxpayer back to the financial institution unless the External Lead IRM instructs you to do so.</p> | <ul style="list-style-type: none"> • Follow the IF and THEN chart in IRM 25.25.8.7, Responding to Taxpayer Inquiries, or • If the conditions in IRM 25.25.8.7, do not exist, follow IRM 21.4.1.5.7.1, Direct Deposit of Refunds. |

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| <p>TC 840 manual refund</p> <p>Note: If TC 840 carries a blocking series and serial number 9XXXX series with a Julian date less than 400, it is a "Dummy TC 840" and no actual check has been issued. Research for the SSN where the refund was issued.</p> | <p>10 calendar days (30 calendar days if it's a foreign address) from the "RFND-PAY-DATE" on CC IMFOLT or the "RFND-PYMT-DT" on CC TXMOD, either of which is located below the TC 840</p> | <p>Advise the taxpayer to file Form 3911, Taxpayer Statement Regarding Refund. See IRM 21.4.2.4.1, Form 3911, Taxpayer Statement Regarding Refund, for additional guidance regarding Form 3911. See exception below for taxpayers located in a disaster area.</p> |
| <p>TC 740 Undelivered Refund</p> | | <p>See IRM 21.4.3, Returned Refunds/Releases, for resolving undelivered refunds.</p> |
| <p>TC 841 Returned/Stopped Refund</p> | | <ol style="list-style-type: none"> 1. Determine cause of the refund stop 2. Attempt to resolve issue 3. See IRM 21.5.6, Freeze Codes, for resolving freeze releases. <p>Note: Refer to Exhibit 21.4.2-3, Reason for Cancellation Codes and Generated Account Information, to determine the cause of refund cancellation.</p> |
| <p>TC 898/899 TOP Offset</p> | | <p>See IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset.</p> |
| <p>TC 960 is posted and a refund has been issued</p> | | <ul style="list-style-type: none"> • Research CC CFINK for receipt code "R" and advise the taxpayer to check with the POA of record for receipt of the refund check. • If the taxpayer has already asked the POA, follow the |

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| | | appropriate guidance above. |
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Note: If during the conversation it is determined the taxpayer did not request a direct deposit, refer to IRM 21.4.1.5.9.5, Taxpayer Expecting a Paper Check But Refund Issued as Direct Deposit.

Note: If the taxpayer alleges preparer misconduct as the reason for non-receipt of the refund, see IRM 25.24.1.3, Identifying Potential RPM Issues For Telephone Assistors/Taxpayer Assistance Center (TAC) Assistors. In some situations, you may need to advise the taxpayer that the restoration of the refund to the taxpayer may become a civil matter between the taxpayer and the preparer.

Note: When sending a Form 3911 to the taxpayer, enclose a return envelope with your affiliated Refund Inquiry Unit's address. Input the following history item on CC TXMODA:

Example: H,39112TP

Exception: If the taxpayer is located in a Presidentially-Declared Disaster area and the check is issued between 10 days before the disaster and 30 days after the disaster, a Form 3911 is not required. Oral authority should be taken from all taxpayers including those who filed a joint return.

(3) If refund trace action is required, follow procedures in IRM 21.4.2, Refund Trace and Limited Payability.

(4) If the issue involves a change of address, see IRM 21.4.1.4.2, Return/Refund Located, and IRM 21.4.3.5.3, Undeliverable Refund Checks, for additional information.