

## IRM PROCEDURAL UPDATE

**DATE: 12/14/2022**

**NUMBER: wi-21-1222-1199**

**SUBJECT: Refund Inquiries; Refund Trace and Limited Payability**

**AFFECTED IRM(s)/SUBSECTION(s): 21.4.2-1**

**CHANGE(s):**

**Exhibit 21.4.2-1(b) Updated to clarify that for CC CHKCL, Direct Deposit must be less than 6 years old. Changes made for IRM clarity.**

(1) Accounts Management employees are required to use the Missing Refund (CHKCL) IAT tool, see IRM 21.2.2-2, Accounts Management Mandated IAT Tools. See IAT CHKCL Tool Job Aid for IAT input guidance and CC CHKCL for field descriptions.

(2) Assistors are authorized to input CC CHKCL based on an oral statement authority (OSA) from the taxpayer if **all** the following conditions are met:

- a. Check was scheduled for mail out **four weeks** prior to taxpayer's contact (**nine weeks** for a foreign address) or their direct deposit was issued at least five calendar days prior to contact. Use the table below to determine the check mail out date or the direct deposit date. Input immediately if taxpayer states the check was received but lost, stolen or destroyed.

<b>Refund issued as</b>	<b>Determine date issued</b>
IMF paper check	For current year 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>".
IMF direct deposit	For all current and prior year IMF returns, the deposit date is found on CC IMFOLT on the line below the TC 846 as "RFND-PAY-DATE", and on CC TXMOD on the line below the TC 846 as "RFND-PYMT-DT>".
Accelerated Cycle as a check prior to January 1, 2012	See dates in Item (11) listed below.

- b. **TC 846 paper refund date must be 12 months or less from current date, direct deposit refund must be 6 years or less from current date.**

- c. Valid TIN.

**NOTE:** If the return has been resequenced, CC CHKCL must be entered on the original TIN the refund was issued on.

- d. Tax return filed can be an individual or business tax return.
- e. Taxpayer resides at the address currently on record (CC ENMOD). If taxpayer resides at a different address, DO NOT change the address unless the taxpayer meets oral statement criteria for an address change. See IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, for guidance. If you **can** update the address per oral statement, input CC CHKCL using the new address to begin the refund trace. If the taxpayer does not meet oral statement criteria, DO NOT input CC CHKCL. Advise the taxpayer you are mailing them a Form 3911, Taxpayer Statement Regarding Refund, to complete and sign, or advise the taxpayer that Form 3911 is available through the internet on [www.irs.gov](http://www.irs.gov). See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publication. Advise the taxpayer they can either mail or fax their form back to the IRS. If the taxpayer prefers to mail the form, enclose an envelope with your affiliated Refund Inquiry Unit address. If the taxpayer prefers to fax the form, provide the fax number of your affiliated Refund Inquiry function. For addresses and fax numbers, see Refund Inquiry Unit Addresses, located on SERP under the Who/Where tab. If Married Filing Joint, advise taxpayer both spouses must sign.

**NOTE:** Form 3911 can be used as written documentation to change a taxpayer's address. Upon receipt of Form 3911, update the address and input CC CHKCL. However, if the refund check was returned undelivered by the Postal Service, do not input CC CHKCL. See IRM 21.4.3.5.3, Undeliverable Refund Checks.

**REMINDER:** Advise taxpayer the Form 3911 is available through the internet on [www.irs.gov](http://www.irs.gov). See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications.

- f. Not a TC 840, see (3) below for instruction.
- g. Not a mixed entity account.
- h. Not a full TOP offset matching the TC 846 amount. If TC 898 matches the TC 846, this is a full TOP offset. See IRM 21.4.6.5.1, Taxpayer Inquiries on TOP Offset, procedures.
- i. No TC 740, TC 841 or TC 843 matching the TC 846 in question. If freeze codes are present, follow freeze release procedures.
- j. No TC 971 AC 011 (indicates previous trace) posted after the TC 846 date.

**NOTE:** If TC 971 AC 011 is present, see IRM 21.4.2.4.4, Responding to Taxpayers Subsequent Inquiries.